

WHANGAPARAOA COLLEGE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

Ministry Number: 6763

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WHANGAPARAOA COLLEGE

Financial Statements - For the year ended 31 December 2016

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Whangaparaoa College
Statement of Responsibility
For the year ended 31 December 2016

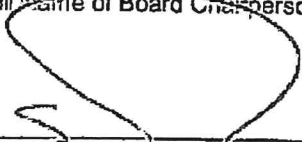
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2016 fairly reflects the financial position and operations of the school.

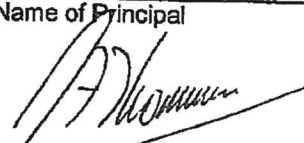
The School's 2016 financial statements are authorised for issue by the Board.

Stephen John Parker
Full Name of Board Chairperson


Signature of Board Chairperson

29th May 2017
Date:

James Frederick Thomas
Full Name of Principal


Signature of Principal

29th May 2017
Date:

Whangaparaoa College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue				
Government Grants	2	13,018,317	2,298,179	12,179,363
Locally Raised Funds	3	1,328,589	217,900	1,288,835
Interest Earned		96,638	70,000	110,683
Gain on Sale of Property, Plant and Equipment		6,677	-	-
International Students	5	1,181,712	1,031,752	705,875
Other Revenue		-	-	-
		<u>15,631,933</u>	<u>3,617,831</u>	<u>14,284,756</u>
Expenses				
Locally Raised Funds	3	788,016	2,051	774,654
International Students	5	559,932	556,335	372,590
Learning Resources	6	8,092,037	1,393,196	7,410,706
Administration	7	747,489	729,804	731,023
Finance Costs		1,556	-	-
Property	8	5,166,746	729,840	4,727,656
Depreciation	9	355,692	360,000	377,148
Loss on Disposal of Property, Plant and Equipment		27	10,000	7,818
		<u>15,711,495</u>	<u>3,781,226</u>	<u>14,401,595</u>
Net Surplus / (Deficit)		(79,562)	(163,395)	(116,839)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(79,562)</u>	<u>(163,395)</u>	<u>(116,839)</u>

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

Whangaparaoa College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2016

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Balance at 1 January	2,258,802	2,258,802	2,236,346
Total comprehensive revenue and expense for the year	(79,562)	(163,395)	(116,839)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	58,145	-	139,295
Equity at 31 December	2,237,385	2,095,407	2,258,802

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

Whangaparaoa College
Statement of Financial Position
As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	10	441,223	191,855	465,108
Accounts Receivable	11	922,206	775,029	775,029
GST Receivable		66,140	-	-
Prepayments		18,913	23,648	23,648
Inventories	12	661	172,825	172,825
Investments	13	2,533,465	1,032,401	2,332,401
		<u>3,982,608</u>	<u>2,195,758</u>	<u>3,769,011</u>
Current Liabilities				
GST Payable		-	9,847	9,847
Accounts Payable	15	669,141	850,770	864,710
Revenue Received in Advance	16	1,690,661	-	969,501
Provision for Cyclical Maintenance	17	171,056	16,500	200,927
Finance Lease Liability - Current Portion	18	10,965	-	-
Funds held for Capital Works Projects	19	14,078	-	459,271
		<u>2,555,901</u>	<u>877,117</u>	<u>2,504,256</u>
Working Capital Surplus/(Deficit)		1,426,707	1,318,641	1,264,755
Non-current Assets				
Property, Plant and Equipment	14	1,017,802	975,451	1,139,232
		<u>1,017,802</u>	<u>975,451</u>	<u>1,139,232</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	188,725	198,685	145,185
Finance Lease Liability	18	18,399	-	-
		<u>207,124</u>	<u>198,685</u>	<u>145,185</u>
Net Assets		<u>2,237,385</u>	<u>2,095,407</u>	<u>2,258,802</u>
Equity		<u>2,237,385</u>	<u>2,095,407</u>	<u>2,258,802</u>

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

Whangaparaoa College
Statement of Cash Flows
For the year ended 31 December 2016

		2016	2016	2015
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,324,816	2,298,179	2,263,274
Locally Raised Funds		969,704	50,771	1,183,145
International Students		1,929,596	1,031,752	1,124,982
Goods and Services Tax (net)		(75,987)	23,488	23,488
Payments to Employees		(1,583,371)	(1,509,239)	(1,699,951)
Payments to Suppliers		(2,905,695)	(1,931,617)	(2,254,928)
Interest Paid		(1,556)	-	-
Interest Received		104,968	70,000	107,647
Net cash from / (to) the Operating Activities		762,475	33,334	747,657
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		6,650	-	40,625
Purchase of PPE (and Intangibles)		(199,711)	(302,855)	(402,227)
Purchase of Investments		(201,064)	-	(460,179)
Proceeds from Sale of Investments		-	39,821	-
Net cash from / (to) the Investing Activities		(394,125)	(263,034)	(821,781)
Cash flows from Financing Activities				
Furniture and Equipment Grant		58,145	-	139,295
Finance Lease Payments		(5,187)	-	-
Funds Administered on Behalf of Third Parties		(445,193)	-	296,265
Net cash from Financing Activities		(392,235)	-	435,560
Net increase/(decrease) in cash and cash equivalents		(23,885)	(229,700)	361,436
Cash and cash equivalents at the beginning of the year	10	465,108	421,555	103,672
Cash and cash equivalents at the end of the year	10	441,223	191,855	465,108

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Whangaparaoa College

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2016

a) Reporting Entity

Whangaparaoa College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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 14.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Leased Assets

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements – Crown	25 years
Furniture and equipment	5 - 10 years
Information and communication technology	4-5 years
Textbooks	10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

m) 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.

n) 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.

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and fundraising received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2 Government Grants

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operational grants	2,116,713	2,129,179	2,082,385
Teachers' salaries grants	6,295,877	-	5,946,939
Use of Land and Buildings grants	4,385,046	-	3,972,934
Resource teachers learning and behaviour grants	220,681	169,000	177,105
	<u>13,018,317</u>	<u>2,298,179</u>	<u>12,179,363</u>

3 Locally Raised Funds

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue			
Donations	83,831	86,000	87,772
Fundraising	36,087	15,000	1,043
Other revenue	51,894	34,900	53,924
Trading	390,122	82,000	368,822
Activities	444,843	-	465,491
Curriculum Recoveries	321,812	-	311,783
	<u>1,328,589</u>	<u>217,900</u>	<u>1,288,835</u>
Expenses			
Activities	438,901	2,051	446,668
Trading	340,082	-	304,639
Fundraising (costs of raising funds)	-	-	797
Other Locally Raised Funds Expenditure	9,033	-	22,550
	<u>788,016</u>	<u>2,051</u>	<u>774,654</u>
<i>Surplus for the year Locally raised funds</i>	<u>540,573</u>	<u>215,849</u>	<u>514,181</u>

5 International Student Revenue and Expenses

	2016 Actual Number	2016 Budget (Unaudited) Number	2015 Actual Number
International Student Roll	80	70	48
Revenue			
International student fees	1,181,712	1,031,752	705,875
Expenses			
Advertising	75,009	94,225	49,730
Commissions	141,386	175,500	-
International student levy	239,205	203,610	189,046
Other Expenses	104,332	83,000	133,814
	<u>559,932</u>	<u>556,335</u>	<u>372,590</u>
<i>Surplus for the year International Students</i>	<u>621,780</u>	<u>475,417</u>	<u>333,285</u>

6 Learning Resources

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Curricular	425,574	123,250	376,328
Information and communication technology	165,335	150,000	153,466
Extra-curricular activities	257,741	246,587	244,619
Library resources	3,911	4,800	5,412
Employee benefits - salaries	7,198,262	817,059	6,600,469
Staff development	41,214	51,500	30,412
	<u>8,092,037</u>	<u>1,393,196</u>	<u>7,410,706</u>

7 Administration

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Audit Fee	10,889	10,350	11,514
Board of Trustees Fees	4,325	3,500	2,895
Board of Trustees Expenses	8,204	6,200	1,241
Communication	33,236	30,000	31,281
Consumables	5,019	5,000	4,747
Legal Fees	58,638	62,000	49,616
Other	15,930	16,500	16,013
Employee Benefits - Salaries	583,369	571,954	588,220
Insurance	14,809	12,000	13,459
Service Providers, Contractors and Consultancy	13,070	12,300	12,037
	<u>747,489</u>	<u>729,804</u>	<u>731,023</u>

8 Property

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Caretaking and Cleaning Consumables	62,291	56,500	60,562
Consultancy and Contract Services	194,159	194,120	186,485
Cyclical Maintenance Provision	56,739	70,000	66,885
Grounds	44,740	46,000	44,619
Heat, Light and Water	130,499	111,000	124,169
Rates	-	100	-
Repairs and Maintenance	136,948	103,300	118,065
Use of Land and Buildings - Non Integrated	4,385,046	-	3,972,934
Employee Benefits - Salaries	156,324	148,820	153,937
	<u>5,166,746</u>	<u>729,840</u>	<u>4,727,656</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

9 Depreciation of Property, Plant and Equipment

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Building Improvements - Crown	10,088	9,084	9,517
Furniture and Equipment	127,171	149,227	156,335
Information and Communication Technology	168,838	160,722	168,378
Textbooks	36,176	33,789	35,399
Leased Assets	6,700	-	-
Library Resources	6,719	7,177	7,519
	<u>355,692</u>	<u>360,000</u>	<u>377,148</u>

10 Cash and Cash Equivalents

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash on Hand	570	-	670
Bank Current Account	440,653	191,855	464,438
Bank Call Account	-	-	-
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	441,223	191,855	465,108

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

Of the \$441,223 Cash and Cash Equivalents, \$14,080 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

11 Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	540,598	233,575	209,800
Interest Receivable	15,445	-	23,775
Teacher Salaries Grant Receivable	366,163	541,454	541,454
	922,206	775,029	775,029
Receivables from Exchange Transactions	556,043	233,575	233,575
Receivables from Non-Exchange Transactions	366,163	541,454	541,454
	922,206	775,029	775,029

12 Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Stationery	185	188	188
School Uniforms	-	172,020	172,020
Canteen	476	617	617
	661	172,825	172,825

13 Investments

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset			
Short-term Bank Deposits	2,533,465	1,032,401	2,332,401
Non-current Asset			
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

14 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Building Improvements	154,934	24,343			(10,088)	169,189
Furniture and Equipment	465,949	51,298	(436)		(127,171)	389,640
Information and Communication Technology	374,709	117,090			(168,838)	322,961
Textbooks	91,005	10,669	(6,578)		(36,176)	58,920
Leased Assets	-	34,551			(6,700)	27,851
Library Resources	52,635	3,612	(287)		(6,719)	49,241
Balance at 31 December 2016	1,139,232	241,563	(7,301)	-	(355,692)	1,017,802

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Building Improvements	232,436	(63,247)	169,189
Furniture and Equipment	1,795,333	(1,405,693)	389,640
Information and Communication Technology	1,775,812	(1,452,851)	322,961
Textbooks	339,074	(280,154)	58,920
Leased Assets	34,551	(6,700)	27,851
Library Resources	156,226	(106,985)	49,241
Balance at 31 December 2016	4,333,432	(3,315,630)	1,017,802

The net carrying value of equipment held under a finance lease is \$27,851

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2015	\$	\$	\$	\$	\$	\$
Building Improvements	162,695	1,756			(9,517)	154,934
Furniture and Equipment	539,111	85,359	(2,186)		(156,335)	465,949
Information and Communication Technology	290,113	258,606	(5,632)		(168,378)	374,709
Textbooks	112,903	52,598	(39,097)		(35,399)	91,005
Leased Assets	-					-
Library Resources	57,774	3,909	(1,529)		(7,519)	52,635
Balance at 31 December 2015	1,162,596	402,228	(48,444)	-	(377,148)	1,139,232

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2015	\$	\$	\$
Building Improvements	208,094	(53,160)	154,934
Furniture and Equipment	1,764,372	(1,298,423)	465,949
Information and Communication Technology	1,658,722	(1,284,013)	374,709
Textbooks	353,987	(262,982)	91,005
Library Resources	153,453	(100,818)	52,635
Balance at 31 December 2015	4,138,628	(2,999,396)	1,139,232

15 Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	178,803	251,448	242,822
Accruals	7,600	-	8,625
Banking staffing overuse	38,842	-	13,941
Employee Entitlements - salaries	366,163	541,454	541,454
Employee Entitlements - leave accrual	77,733	57,868	57,868
	<u>669,141</u>	<u>850,770</u>	<u>864,710</u>
Payables for Exchange Transactions	669,141	850,770	864,710
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>669,141</u>	<u>850,770</u>	<u>864,710</u>

The carrying value of payables approximates their fair value.

16 Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Grants in Advance - Ministry of Education	-	-	2,750
International Student Fees	1,690,661	-	966,751
	<u>1,690,661</u>	<u>-</u>	<u>969,501</u>

17 Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	346,112	346,112	337,292
Increase to the Provision During the Year	56,739	70,000	66,885
Use of the Provision During the Year	(43,070)	(200,927)	(58,065)
Provision at the End of the Year	<u>359,781</u>	<u>215,185</u>	<u>346,112</u>
Cyclical Maintenance - Current	171,056	16,500	200,927
Cyclical Maintenance - Term	188,725	198,685	145,185
	<u>359,781</u>	<u>215,185</u>	<u>346,112</u>

18 Finance Lease Liability

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	10,965	-	-
Later than One Year and no Later than Five Years	18,399	-	-
	<u>29,364</u>	<u>-</u>	<u>-</u>

19 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:

		2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$	\$	\$
MOE Lighting Upgrade	<i>completed</i>		71,765	66,379	(138,144)	-	-
MOE Tap Fittings	<i>in progress</i>		-	22,500	(20,824)	-	1,676
MOE Dance Room A/C	<i>completed</i>		7,319	-	(7,319)	-	-
MOE Solar Panel Project	<i>in progress</i>		-	-	(4,375)	-	(4,375)
MOE Security Project	<i>in progress</i>		333,851	9,678	(249,909)	-	93,620
MOE Void/Cafe Project	<i>in progress</i>		46,336	305,100	(428,279)	-	(76,843)
MOE Performing Arts Doors	<i>completed</i>		-	19,469	(19,469)	-	-
MOE Crack Repairs	<i>completed</i>		-	5,083	(5,083)	-	-
Totals			459,271	428,209	(873,402)	-	14,078

Represented by:

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

95,296
81,218
14,078

		2015	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$	\$	\$
MOE Lighting Upgrade	<i>in progress</i>		-	71,765	-	-	71,765
MOE Dance Room A/C	<i>in progress</i>		-	7,319	-	-	7,319
MOE Solar Panel Project	<i>in progress</i>		-	-	-	-	-
MOE Security Project	<i>in progress</i>		-	545,996	(212,145)	-	333,851
MOE Void/Cafe Project	<i>in progress</i>		-	58,145	(11,809)	-	46,336
MOE STA H&S Alterations	<i>completed</i>		5,061	-	(5,061)	-	-
MOE Sprinkler System	<i>completed</i>		47,822	-	(47,822)	-	-
MOE Slip Project	<i>completed</i>		(2,540)	2,289	-	251	-
Totals			50,343	685,514	(276,837)	251	459,271

20 Related Party Transactions

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

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

21 Remuneration

Key management personnel compensation

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

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	4,325	2,895
Full-time equivalent members	0.29	0.19
<i>Leadership Team</i>		
Remuneration	591,914	575,618
Full-time equivalent members	4.92	5.00
Total key management personnel remuneration	596,239	578,513
Total full-time equivalent personnel	5.21	5.19

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:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	0 - 10	0 - 10

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
100 - 110	4.00	4.00
	4.00	4.00

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

22 Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2016 Actual \$8,700	2015 Actual \$0
Total	1	0
Number of People		

23 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

24 Commitments

(a) Capital Commitments

As at 31 December 2016 the Board has no capital commitments.

(Capital commitments at 31 December 2015: nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

- (a) eight operating leases with Telecom Rentals Limited for the supply of computer equipment
- (b) one operating lease with Flexigroup (New Zealand) Limited for the supply a telephone system
- (c) two operating leases with Toyota Financial Services for the supply of two Hiace Minibuses

	2016 Actual \$	2015 Actual \$
No later than One Year	24,435	9,184
Later than One Year and No Later than Five Years	47,879	9,241
	<u>72,314</u>	<u>18,425</u>

25 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.

26 Financial Instruments

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

Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	441,223	191,855	465,108
Receivables	922,206	775,029	775,029
Investments - Term Deposits	2,533,465	1,032,401	2,332,401
Total Cash and Receivables	<u>3,896,894</u>	<u>1,999,285</u>	<u>3,572,538</u>

Financial liabilities measured at amortised cost

Payables	669,141	850,770	864,710
Finance Leases	29,364	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>698,505</u>	<u>850,770</u>	<u>864,710</u>

27 Events After Balance Date

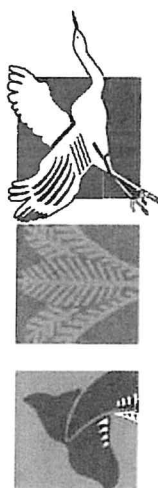
There were no significant events after the balance date that impact these financial statements.

Whangaparaoa College

Members of the Board of Trustees

For the year ended 31 December 2016

Name	Position	How position on Board gained	Term expires
Stephen Parker	Chairperson	Re-elected May 2016	May 2019
Craig Caminos	Parent Representative	Re-elected May 2016	May 2019
Ben Creevey	Parent Representative	Re-elected May 2016	May 2019
Grant Dabb	Parent Representative	Re-elected May 2016	May 2019
Mike Enright	Parent Representative	Co-opted July 2016	May 2019
Berneece Tait	Parent Representative	Elected May 2013	May 2016
Catherine Williams	Parent Representative	Co-opted January 2016	May 2016
Heidi Parlane	Parent Representative	Elected May 2016	May 2019
Marara Schreurs	Parent Representative	Co-opted July 2016	May 2019
Gabrielle Martell-Turner	Parent Representative	Co-opted July 2016	May 2019
Derek Middleton	Staff Representative	Re-elected May 2013	May 2016
Tim Rea	Staff Representative	Elected May 2016	May 2019
Luiz Paganelli	Student Representative	Elected September 2015	September 2016
Kate Jack	Student Representative	Elected September 2016	September 2017
James Thomas	Principal	Appointed April 2012	



WHANGAPARAOA COLLEGE

Together ▢ Believe ▢ Achieve ▢ Ngātahi whakapono tutuki

Whangaparaoa College Charter 2017

About Whangaparaoa College

- Whangaparaoa College opened in 2005 with 850 learners. The roll in 2017 is 1375 (domestic) plus 78 FTE internationals.
- Financially the Board has continued with good financial practices and the school was in a very strong financial position at the end of the year. The school is exceptionally well resourced and has developed strategies to ensure that this level of resourcing continues.
- Learner achievement has been measured through AsTTle results, National Standards and NCEA achievement. The general trend has been an improvement, with pleasing NCEA results again in 2016.
- AsTTle testing occurs in Years 7-10. This testing is used to guide class placement and to look at value added in reading and mathematics.
- For learners who wish to study in Te Reo, such requests will be given careful consideration by the Board of Trustees.
- The ERO report (November 2016) reports that, "...Whangaparaoa College promotes high quality learning outcomes." They also said, "Students are highly engaged in learning and school life."
- A culture of self-review is evident at the College.
- Our focus for 2017 is a continuation from 2015 to 'Know and Grow Our Learners' and 'Develop and Support Our Staff'.

Strategic Plan 2017 - 2020

Values

At Whangaparaoa College we believe in:

- the importance of **learning**
- the pursuit of **personal excellence**
- **respect** for others, oneself, and the environment.

Vision

Whangaparaoa College will be a lead school in learning, and in achieving excellence in all fields of learner endeavour.

Mission

Whangaparaoa College will challenge all learners, through a range of opportunities, to maximise their potential as outstanding individuals, and as members of the school and the wider community.

Strategic Goals

- A. Leaner Agency
- B. Cohesive 7-10 Curriculum
- C. Priority Learners

2017 Focus Areas

The principle of continual improvement is important, and in 2017 we will maintain and develop our current good practice. In addition, we will have a particular focus on:

1. Academic Counselling – developing Learning Portfolios
2. Year 7 to 10 Numeracy – cohesive Yr 7-10 Mathematic Curriculum
3. Maori Success – raise the achievement of Maori learners

Annual Plan 2017

At Whangaparaoa College we 'Know and Grow our Learners, Develop and Support our Staff'

2017-2020 Strategic Focus	2017 Focus Area	2017 Goals	2017 Actions/Strategies	2017 SLT Leadership	2017 Evidence
Learner Agency	Academic Counselling	<ul style="list-style-type: none"> 85% of learners report that they work with their AC to regularly check progress with their learning discuss evidence and recalibrate goals. By the end of 2017 every AC feels more knowledgeable about learner agency and better resourced and supported in their AC role and teachers report increased knowledge about the implication of this focus for their teaching. 85% of learners report that they have worked with their AC to develop goals/reflective strategies for 2017 around achievement, participation, personal development. Learners can identify appropriate goal setting and reflective strategies. To get to know our learners as well as possible to assist with their growth. Roll based NCEA results for L1-L3 will be at or above results for NZ decile 8-10 schools. Careers data re leavers showing the range of pathways. To understand what it means to be an Academic Counsellor (it is not a subject with lesson plans). 	<ul style="list-style-type: none"> Develop with staff Task Force goal setting/ Reflection ideas and resources appropriate to the different year levels and the different levels/understanding of the learners A central database with learner info on so all can see - ie AC, Careers Counsellor, Guidance Counsellor, Subject Teacher, etc. Perhaps this can be somewhere on KAMAR? Provide PLD and resources for AC's about how best to 'Know their learners' and support their progress and to begin building knowledge about student agency in the classroom with teachers. Develop with SLT seek feedback from staff on and publish a year plan; including PLD, unit plans and resources; ready at appropriate time. Sharing ways to get the learners to speak to each other across year levels. 	<p>DP: Achievement and Support to lead this area.</p>	<ul style="list-style-type: none"> Survey of teachers early term 2 and early term 4. NCEA data eAsTTle data Reflective blog BTL/POC to check info in database and remind ACs to enter data regularly. AC could comment on ability of learner to reflect, set goals, KCs, etc? Survey of learners early term two and early term four Survey of Academic Counsellors early term two and early term four To evaluate how we have helped/mentored learners to achieve success with their goals. (Survey done by the learners)

Strategic Focus 2017-2020	2017 Focus Area	2017 Goals	2017 Actions/Strategies	2017 SLT Leadership	2017 Evidence
Cohesive 7-10 Curriculum	Yr 7-10 Numeracy	<ul style="list-style-type: none"> Develop and implement a cohesive Yr 7-10 Maths curriculum in which student outcomes are expressed in clear progressions that can be shared across classrooms with students and families/whanau. Increase the interaction and opportunities for collaboration for teachers across Years 7-10 within the school and within the local COL. To create a basic continuum from Yr 7-10 of concepts, skills, language and behaviours in Maths. To develop consistency with assessment - ie same number of assessments in each subject with similar workload (Need fair/equitable way of working out top academic awards and need to not be over-assessing). 	<ul style="list-style-type: none"> Continue with the PLD programme including all Yr 7 & 8 and Maths teachers and evaluate its effectiveness. Continue with the PLD programme including all Yr 7 & 8 and Maths teachers and evaluate its effectiveness. Work to get our CoL endorsed. Allocate meeting times to discuss cross-faculty numeracy strategies within the framework of learner outcomes, share promising practice and encourage teachers to try new approaches, through the Appraisal system some of these. Explicit Yr 7-10 meetings re core subjects to address coherence across the 4 years in regards to skills and knowledge. Continued strategic planning/PLD sessions at the beginning of each Term with the Maths dept. and Yr 7 & 8 teachers (time allocated to this). Undertake a 3 year PLD plan for Yr 7-10 Maths teachers. Curriculum Forum to discuss and decide on number of assessments for each subject at each year level and to allocate a possible credit amount to indicate workload of each assessment. 	<ul style="list-style-type: none"> DP: Teaching and Learning to lead this area 	<ul style="list-style-type: none"> Curriculum planning documentation Survey of teachers early term four Meeting minutes asTTle data Faculty reports At the end of the Year have a clear continuum in Maths from Year 7 -10

Strategic Focus 2017-2020	2017 Focus Area	2017 Goals	2017 Actions/Strategies	2017 SLT Leadership	2017 Evidence
Priority Learners Rationale: Ministry etc	Maori Success	<ul style="list-style-type: none"> • Increase the awareness among staff of issues affecting participation and achievement of Maori learners. • Needs of, and strategies for, individual Maori learners at risk of under achievement to be developed and implemented to reduce the gap between Maori and the full sample. • Increase resourcing and support of taha Maori across the school. • To raise the achievement of Maori learners, and therefore all learners. To increase the feeling of inclusiveness for our Maori learners. To have all Maori learners feeling they are achieving as Maori. • Increased awareness of all priority learners by all faculty areas. • Staff can use appropriate language and cultural understanding when dealing with Maori Learners. • To have a better/deeper understanding of how and why our Maori learners function the way they do. 	<ul style="list-style-type: none"> • Teachers to complete an inquiry of their choosing that relates in some way to their teaching/involvement of Maori learners. • Continue with PLD te reo sessions. • Maori learners to be involved in staff PD. • Maori learner group to meet regularly to discuss issues and strategise. • Each teacher to have a goal in their performance management related to Taha Maori. • An individual inquiry around this better/deeper understanding. • Discussions among teachers about strategies to support Maori achievement; and support programmes implemented. • Continue with powhiri for new staff and learners, and visitors. Use te reo where possible and appropriate. • Kapa haka to enter PolyFest. 	<p>Led by DP: Teaching and Learning DP: Learner Achievement DP: Learner Support All DPS - some goals may be related to curriculum, some to inclusiveness, some to achievement, some to involvement in Matariki, etc.</p>	<ul style="list-style-type: none"> • Completed inquiry as part of appraisal process • Achievement gap between Maori and full sample halved in 2017 • Survey monkey asking about feeling of inclusiveness. Group of Maori learners could set criteria for Maori Achieving as Maori and then reflect on that. • To share our findings from our 'better/deeper understanding' from our individual inquiry as a staff. • Confirm that PLD was provided • Report on taha Maori as part of Principal's Report to BoT



WHANGAPARAOA COLLEGE

2016 Annual Objectives and Achievement Targets

Objectives from Annual Plan	Actions	
1. Further develop academic counselling practices	<ul style="list-style-type: none"> • PLD focussing on learning centred relationships. • Improve and embed Learner Led Conferences. • Develop role of teachers as academic counsellors to improve achievement • Use school wide reporting to improve learner achievement 	<p>Completed</p> <p>Met Expectation Met Expectation and ongoing Met Expectation and ongoing</p>
2. Increase the understanding and implementation of learning focussed relationships, and effective pedagogy.	<ul style="list-style-type: none"> • School wide PLD for all teachers and follow up support in curriculum teams 	Met Expectation and ongoing
4. Take advantage of our 7-13 school to develop and deliver a cohesive 7-10 curriculum.	<ul style="list-style-type: none"> • Focus on numeracy by facilitating collaboration and PLD with our 7 & 8 home room teachers and our Maths Faculty teachers 	Met expectation and ongoing
5. Identify priority learners and implement strategies to enhance their achievement	<ul style="list-style-type: none"> • Target groups identified from a range of data including, attendance, asTTle, NCEA • Use email and phone calls to further develop close ties with whanau 	<p>Completed</p> <p>Met expectation and ongoing</p>
6. Improve the reporting about learner achievement to the Board of Trustees	<ul style="list-style-type: none"> • At each BoT meeting a member of the SLT or a Head of Learning will share how achievement is tracked and enhanced • Regular reporting to the BoT by the Principal about achievement 	<p>Completed</p> <p>Completed</p>

Objectives from Annual Plan	Actions	
7. NCEA results (participation based) (roll based)	<ul style="list-style-type: none"> Level 1 Aim: 89% (+/- 2). Result: 85% Level 2 Aim: 89% (+/- 2). Result: 89% Level 1 Aim: 84% (+/- 2). Result: 82% Level 1 Result: 80% (decile 8-10, 80%) Level 2 Result: 82% (decile 8-10, 81%) Level 1 Result: 78% (decile 8-10, 74%) 	<p>2% below expectation Exceeded expectation Met expectation</p> <p>From 2017 onwards we will aim to have our roll based results equal or better than the decile 8-10 average.</p>
8. Develop and support our staff	<ul style="list-style-type: none"> 'Differentiated' PLD sessions as part of our Monday Teacher meetings Conduct surveys of staff about annual plan goals Change the way we allocate PLD funding to further improve autonomy of Faculties Establish a Teachers Forum to give staff the opportunity to discuss any issues, concerns or suggestions 	<p>Completed and ongoing</p> <p>Completed</p> <p>Completed</p> <p>Completed</p>
9. Ensure wise stewardship of our financial resources	<ul style="list-style-type: none"> Set and keep to a budget that does not result in a decrease in our financial reserves 	Met expectation
10. Engage fully with the ERO team	<ul style="list-style-type: none"> Be prepared, be available, be willing to learn 	Met expectation (the ERO Report was very positive and they don't want to revisit for 4-5 years)

NCEA report – 2016 results

Results at Years 11 12, 13. (Participation Based)

The results below are the results at the main level of attainment.

	Level 1	Level 2	Level 3
Whangaparaoa College - 2016	84	89	82
Whangaparaoa College - 2015	83	93	87
Whangaparaoa College - 2014	86	90	82
Whangaparaoa College - 2013	91	90	82
Whangaparaoa College - 2012	84	85	73
Rangitoto College – 2016	91	94	91
Orewa College – 2016	87	94	94
National – 2016	85	89	83
Decile 8-10 - 2016	91	93	88

Year 11

Participation Based numbers (% based on number who pass)

Level 1	Achieved	Merit	Excellence
Whangaparaoa College - 2016	40	45	15
Whangaparaoa College - 2015	33	44	23
Whangaparaoa College – 2014	45	40	15
Whangaparaoa College – 2013	51	36	12
Whangaparaoa College - 2012	54	36	11
Rangitoto College - 2016	23	41	37
Orewa College – 2016	46	39	15
National – 2016	45	35	20
Decile 8 -10 - 2016	30	41	28

Year 12

Participation Based numbers (% based on number who pass)

Level 2	Achieved	Merit	Excellence
Whangaparaoa College - 2016	41	40	19
Whangaparaoa College - 2015	63	24	13
Whangaparaoa College - 2014	65	21	14
Whangaparaoa College - 2013	57	27	15
Whangaparaoa College - 2012	67	21	12
Rangitoto College - 2014	32	39	30
Orewa College - 2014	46	39	15
National – 2016	51	32	17
Decile 8 – 10 - 2016	35	39	25

Year 13

Participation Based numbers (% based on number who pass)

Level 3	Achieved	Merit	Excellence
Whangaparaoa College - 2016	41	44	15
Whangaparaoa College - 2015	69	20	11
Whangaparaoa College - 2014	62	30	8
Whangaparaoa College - 2013	68	21	12
Whangaparaoa College - 2012	76	18	6
Rangitoto College - 2014	25	44	32
Orewa College - 2012	37	40	24
National – 2016	48	35	17
Decile 8 - 10 – 2016	32	42	26

Gender
Year 11

Level 1	Males	Females
Whangaparaoa College - 2016	81	89
Whangaparaoa College - 2015	72	91
Whangaparaoa College - 2014	81	90
Whangaparaoa College - 2013	90	92
Whangaparaoa College - 2012	79	88
National - 2016	83	88
Decile 8 – 10 - 2016	89	93

Year 12

Level 2	Males	Females
Whangaparaoa College - 2016	82	92
Whangaparaoa College - 2015	90	95
Whangaparaoa College - 2014	86	94
Whangaparaoa College - 2013	86	94
Whangaparaoa College - 2012	84	98
National - 2016	87	92
Decile 8 – 10 - 2016	91	95

Year 13

Level 3	Males	Females
Whangaparaoa College - 2016	73	90
Whangaparaoa College - 2015	86	88
Whangaparaoa College - 2014	70	91
Whangaparaoa College - 2013	74	90
Whangaparaoa College - 2012	72	98
National - 2016	78	86
Decile 8 – 10 - 2016	84	92

Ethnicity
Year 11

Level 1	Maori	Pasifika	European	Asian
Whangaparaoa College - 2016	61	100	88	73
Whangaparaoa College - 2015	82	100	84	69.2
Whangaparaoa College - 2014	64	100	89	89
Whangaparaoa College - 2013	80	100	90.9	100
Whangaparaoa College - 2012	88	67	85	
National - 2016	76	74	90	88
Decile 8 - 10 - 2016	86	84	94	88

Year 12

Level 2	Maori	Pasifika	European	Asian
Whangaparaoa College - 2016	94	100	91	73
Whangaparaoa College - 2015	90	0	93.4	90
Whangaparaoa College - 2014	77	100	91	83
Whangaparaoa College - 2013	93.8	100	88.9	100
Whangaparaoa College - 2012	79	100	84	
National - 2016	84	82	92	89
Decile 8 - 10 - 2016	90	88	95	90

Year 13

Level 3	Maori	Pasifika	European	Asian
Whangaparaoa College - 2016	100	0	82	82
Whangaparaoa College - 2015	100	50	86	75
Whangaparaoa College - 2014	78	33	82	100
Whangaparaoa College - 2013	75	100	82	100
Whangaparaoa College - 2012	43	33	75	
National - 2016	74	70	87	85
Decile 8 - 10 - 2016	80	77	90	88

Comments regarding 2016 NCEA

Targets/Actual in 2016 (Participation based)

2016	Level 1	Level 2	Level 3
Target	89	89	86
Actual	84	89	82

Roll based results for 2016 were at or above the average for decile 8-10 schools.

There is a slight plateau this year in terms of achievement. More investigation needed around Boys/UE. There was a lot of really high achievement for girls and an increase in Merit/Excellence endorsements.

- Level 1 there is a drop in Excellence endorsements from a very high 2015 level
- Level 2 & 3 there is a considerable jump in Merit/Excellence endorsements in 2016, well ahead of National Decile 8-10 results
- Maori achievement is above all National results with the exception of Level 1
- Asian figures are probably due to our International students
- Boys' achievement at Level 1-3 is below National averages
- Girls' achievement at L1-3 is above National averages

Strategies for 2017

The principle of continual improvement is important; and in 2017 we will maintain and develop our current good practice. In addition, we will have a particular focus on Academic Counselling; learning in Years 7-10; and Priority Learners.

Academic Counselling is a key focus for 2017 and the timetable has been altered to allow for a dedicated 'teaching' hour for all of the learners each week to help the learners by mentoring; tracking of progress; effective goal setting and planning; and to aid in the process of reflection.

We continue to track/monitor progress in relation to learner achievement. Identification of those at risk of under-achieving is occurring much earlier than in previous years. We follow the Number Names Needs Next practice.

Staff will engage in Professional Development on:

- reflective practice
- learning focussed relationships
- effective pedagogy (including eLearning),
- understanding and use of achievement data

Our values are clear and understood. Whangaparaoa College believes in:

- The importance of learning
- Pursuit of personal excellence
- Respect for others, oneself, and the environment.

NCEA Targets for 2017 NCEA

In keeping with the Ministry of Education focus on Roll Based NCEA results, we will aim for our learners to achieve at, or above, the same level as decile 8-10 schools for Levels 1,2 and 3.

ASTTLE DATA

The following tables show the comparisons between the mean achievement of learners at Whangaparaoa College in 2016, 2015, 2014, 2013, 2012, and how they compare with the mean achievement of learners throughout New Zealand:

Writing	e-asTTle NZ Mean/Expectation 7/8 Q4	WGP College Mean 2016	WGP College Mean 2015	WGP College Mean 2014	WGP College Mean 2013	WGP College Mean 2012
Year 7	1535 3P	1563 3A	1597 4B	1587 3A	1573 3A	1561
Year 8	1566 3A	1620 4B	1663 4P	1660 4P	1649 4P	1530
Reading	e-asTTle NZ Mean/Expectation 7/8/9/10 Q4	WGP College Mean 2016	WGP College Mean 2015	WGP College Mean 2014	WGP College Mean 2013	WGP College Mean 2012
Year 7	1453 4B/4B	1486 4P	1463 4P	1484 4P	1459 4B	1461 4B
Year 8	1494 4P/4P	1511 4A	1527 4A	1504 4A	1524 4A	1497 4P
Year 9	1519 4A/5B	1542 4A	1520, 4A main 1629, 5A streamed	1492, 4P main 1623, 5A streamed	1531* 4A	1507 4A Q3 (1507)
Year 10	1567 5B/5A	1588 5P	1554, 4A main 1635, 5A streamed	1540, 4A main 1622, 5A streamed	1585* 5B	1549 4A Q3 (1545)
Math	e-asTTle NZ Mean/Expectation 7/8 Q4 9/10 Q3	WGP College Mean 2016	WGP College Mean 2015	WGP College Mean 2014	WGP College Mean 2013	WGP College Mean 2012
Year 7	1500 3A/4B	1524 4B	1519 4B	1505 4B	1504 3A	1477 3A
Year 8	1535 4P/4P	1555 4A	1556 4A	1549 4A	1550 4A	1530 4P
Year 9	1554 4A/5B	1557 4P	1566 4A	4A/4P	1559 4A	1549 4P
Year 10	1601 5P/5A	1612 5P	1613 5P	5P	1600 5P	1577 4A

Notes: 1: e-asTTle writing tool was revised Term 2 2013 – direct comparisons cannot be made with previous e-asTTle 2. Q3 tested Term 3, Q4 tested Term 4
3: In 2014 we designed a different test for our streamed Yr 9 & 10 English classes (two classes are streamed) so there are two groups of data.
Data updated 2017 (waiting on Yr 10/9 Reading)

Interpretation of Data

English

Year 9 Nov: 1542 4A

The results for year 9 learners improved from 2015. The streamed classes were reduced from two to one so we stopped the streamed asttle test for both year levels. Learners are performing at the ASTTLE national norms (4A) which is one level higher than in 2014 and at the National Mean. Overall, 72% of learners were at or above the mean, a two percent increase from the previous year.

Year 10 Nov: 1588 5P

Again, straight comparisons are difficult but it is our best whole cohort mean yet, which is good and we now sit above the national average and slightly below the aspirational goal for where the government would like Year 10's to be at this level. The results improved from 2015 where the mean was 1554 4A. This is a pleasing upward trend. However, not including the streamed test has probably helped increase our mean.

Interestingly, last year's year 9's who are currently year 10 have already reached the Q4 target of 1565 despite it being only Q1. Perhaps last year's teaching solidified in their subconscious over the holidays or perhaps the process of making them resit the same test in Q1 and Q4 creates inaccuracies. Either way the pressure is on to add value to these learners and perhaps to try an alternative test of the same level but different questions in Q4.

Overall, 70% of learners were at or above the mean, a two percent decrease from the previous year. This aligns with the data that suggests we have a large 'tail' of weaker learners in this cohort.

Comparisons

Gender Achievement Year 9

72% of boys were at or above the mean and 87% girls were at or above the mean.

Maori Year 9

50% of Maori were at or above the mean. This static has dubious validity given that a significant percentage of the cohort aren't accurately identified as Maori on E-asttle which only considers the first ethnicity tag in their school profile. It appears that E-asttle doesn't recognise any Pasifika learners in this cohort.

Gender Achievement Year 10

73% of girls were at or above the median and 68% of boys were at or above the mean.

Maori and Pasifika Year 10

40% of Maori were at or above the median and 83% of Pasifika were at or above the mean.

Next Learning Steps:

All learners' progress will be tracked and monitored each term. Those who are below the standard will have specific resources and consideration given to their learning needs. This may include differentiated learning, keeping whanau informed and a focus on task completion. All learners who are below or well-below the standard will be identified as priority learners and programmes of learning will be differentiated to provide the best learning conditions. Learners will also track, reflect and evaluate their own progress on their Learning Portfolios. Teachers can instigate a 'practice test' to help re-familiarise learners with the E-asttle assessment format.

Progress:

The 2017 learning focus will be to provide more reading experiences and help learners to close read for meaning.

Mathematics

Both Year 9 and Year 10 learners are performing slightly above the ASTTLE national norms.

Comparisons:

Gender Achievement Yr 9 & 10

Both Year 9 boys and Year 10 boys are achieving better than year 9 girls and Year 10 girls by one sub-level.

Maori and Pasifika Yr 9 & 10

Maori and Pasifika learners at Year 9 performed much poorer than the rest of the learners at WGP College. In fact, thirty points lower which is two sub levels lower. At Year 10, the Maori and Pasifika learners were seven points lower which is one sub-level lower than the other learners in Year 10.

Next Learning Steps:

All learners in Year 9 and 10 are being tracked by subject teachers. Differentiated learning and extra tutorials will be offered for learners at both ends of the spectrum. Detailed lesson plans are being developed and many of the assessments are being written at three curriculum levels in order to meet the needs of all learners. Learners will also be able to track their own progress using self-reflection spreadsheets. Parents will be kept informed of learner progress and issues that may arise.

2016 National Standards Reporting

Date: 1/3/2017
Number: 6763
Name: Whangaparaoa College

Reading	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	52	13.5%	43	11.1%	78	20.2%	213	55.2%	386
Māori	14	26.9%	7	13.5%	8	15.4%	23	44.2%	52
Pasifika	1	12.5%	1	12.5%	2	25.0%	4	50.0%	8
Asian	5	22.7%	3	13.6%	0		14	63.6%	22
European/Pakehā/Other European	30	10.4%	30	10.4%	35	22.6%	163	56.6%	288
All other ethnicities including MELAA (not published)	2	12.5%	2	12.5%	3	18.8%	9	56.3%	18
Male	32	17.4%	21	11.4%	40	21.7%	91	49.5%	184
Female	20	9.9%	22	10.9%	38	18.8%	122	60.4%	202

Reading	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school									
After 2 years at school									
After 3 years at school									
End of Year 4									
End of Year 5									
End of Year 6									
End of Year 7	24	11.3%	21	9.9%	36	17.0%	131	61.8%	212
End of Year 8	28	16.1%	22	12.6%	42	24.1%	82	47.1%	174

2016 National Standards Reporting

Date: 1/3/2017

Number: 6763

Name: Whangaparaoa College

Writing	Well below			Below			At			Above			Total Number
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		
All students	48	12.7%		71	18.8%		127	33.7%		131	34.7%		377
Māori	10	19.2%		11	21.2%		21	40.4%		10	19.2%		52
Pasifika	1	14.3%		1	14.3%		2	28.6%		3	42.9%		7
Asian	3	14.3%		3	14.3%		7	33.3%		8	38.1%		21
European/Pākehā/Other European	33	11.7%		52	18.4%		91	32.3%		108	37.6%		282
All other ethnicities including MELAA (not published)	1	6.7%		4	26.7%		5	40.0%		4	26.7%		15
Male	33	18.2%		44	24.3%		57	31.5%		47	26.0%		181
Female	15	7.7%		27	13.8%		70	35.7%		84	42.9%		196

Writing	Well below			Below			At			Above			Total Number
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		
After 1 year at school													
After 2 years at school													
After 3 years at school													
End of Year 4													
End of Year 5													
End of Year 6													
End of Year 7	24	11.8%		27	13.3%		72	35.5%		80	39.4%		203
End of Year 8	24	13.8%		44	25.3%		55	31.6%		51	29.3%		174

2016 National Standards Reporting

Date: 1/3/2017

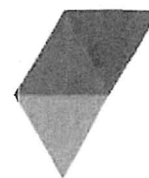
Number: 6763

Name: Whangaparaoa College

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	63	15.4%	60	15.6%	129	33.5%	133	34.5%	385
Māori	16	30.8%	10	19.2%	10	19.2%	16	30.8%	52
Pasifika	1	12.5%	1	12.5%	2	25.0%	4	50.0%	8
Asian	3	13.6%	1	4.5%	4	16.2%	14	53.6%	22
European/Pakeha/Other European	40	13.9%	45	15.7%	111	36.7%	91	31.7%	287
All other ethnicities including MELAA (not published)	3	18.8%	3	18.8%	2	12.5%	8	50.0%	16
Male	35	19.0%	26	14.1%	59	32.1%	64	34.8%	184
Female	28	13.9%	34	16.9%	70	34.8%	69	34.3%	201

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school									
After 2 years at school									
After 3 years at school									
End of Year 4									
End of Year 5									
End of Year 6									
End of Year 7	27	12.7%	29	13.7%	77	36.3%	79	37.3%	212
End of Year 8	36	20.8%	31	17.9%	52	30.1%	54	31.2%	173

National Standard	2016			2015			2014			2013			2012		
	Below	At	Above	Below	At	Above	Below	At	Above	Below	At	Above	Below	At	Above
Year 7 Reading	21%	17%	62%	14%	11%	75%	12%	19%	69%	13%	28%	59%	20%	20%	60%
Year 7 Mathematics	27%	36%	37%	29%	28%	43%	28%	36%	36%	39%	21%	40%	28%	40%	32%
Year 7 Writing	25%	36%	39%	19%	29%	53%	20%	40%	40%	25%	30%	45%	15%	21%	64%
Year 8 Reading	29%	24%	47%	8%	23%	69%	12%	19%	69%	12%	50%	38%	26%	48%	26%
Year 8 Mathematics	39%	30%	31%	34%	27%	40%	36%	27%	37%	24%	38%	38%	41%	32%	27%
Year 8 Writing	39%	32%	29%	17%	31%	51%	16%	29%	55%	25%	43%	32%	21%	40%	39%



National Standards NAG2A(b) Commentary Reporting

Schools that use *The New Zealand Curriculum* for their students in years 1 to 8 must use this template to report school-level data on National Standards.

Important please note: Do not include any information in this template that will result in an individual student or their achievement being identified. In cases where a cohort is less than four students **you should not** specify ethnic groups or group breakdowns in order to prevent breaching the privacy of individuals.

Date:	23/02/2017
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School Name:	Whangaparaoa College	School Number:	6763
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NAG2A (b)(i) Areas of Strength

National Standard area(s):

Discussion:

Reading

- Year 7
80% (138/208) of Year 7 learners achieved at or above the National Standard in Reading. 75% of boys and 85% of girls are at or above. 70% (20/28) Maori learners are at or above standard, 85% (6/7) Asian and 80% (4/5) Pasifika learners also achieved at or above standard.
- Year 8
73% (124/169) of Year 8 learners achieved at or above the National Standard in Reading. 50% of boys and 74% of females are at or above standard. 48% (11/23) Maori learners are at or above standard. 75% (8/12) Asian learners also achieved at or above standard.

Writing

- Year 7
74% (152/203) of Year 7 learners achieved at or above National Standard in Writing. 65% of boys and 85% of females are at or above the standards. 70% (20/28) of Maori learners are at or above the standard. 86% (6/7) of Asian learners and 80% (4/5) Pasifika learners also achieved at or above standard.
- Year 8
62% (106/169) of Year 8 learners achieved at or above the National Standard in Writing. 50% of boys and 74% of girls are at or above. 48% (11/23) of Maori learners are at or above the standard. 75% (8/12) Asian learners achieved at or above the National Standard.

Mathematics

- Year 7
74% (156/209) of Year 7 learners achieved at or above the National Standard in Mathematics. 73% of boys and 77% of girls are at or above. 53% (15/28) of Maori learners are at or above the standard. 100% (8/8) Asian learners and 83% (5/6) of Pasifika learners achieved at or above the National Standard
- Year 8
62% (106/169) of Year 8 learners achieved at or above the National Standard in Mathematics. 51% of boys and 64% of girls are at or above. 47% (11/23) of Maori learners are at or above the standard. 83% (10/12) Asian learners achieved at or above the National Standard.



NAG2A (b)(i) Areas for Improvement

National Standard area(s):

Discussion:

Writing

There is a significant gender difference in Year 7 learners' achievement in Writing with 65% of boys and 85% of girls at or above the standards. The gap between the average achievement level of 74% and that of Maori learners is less significant at 70%

In Year 8 there is also a significant difference between girls' achievement (74%) and that of boys (50%) at or above the expected standard. There is also a significant gap between the average achievement of 62% (106/169) and 48% (11/23) of Maori learners at or above the standard.

Reading

In Year 7 there is a difference in percentages achieving at or above standard between Maori learners (70%) and overall average achievement (80%). The percentage of Maori learner achievement has however risen by 10 % points from previous years.

In Year 8 there is a significant difference in average percentage of boys (50%) and girls (74%) achieving at or above National Standard level. Also a significant difference in achievement of Maori (48% at or above) and overall performance (73%).

Mathematics

Year 7 there is a significant difference between the achievement of Maori learners with 53% at or above the national standard compared with 74% overall.

In Year 8, only 62% of the cohort achieved At or Above the National Standard, there is a gap between the achievement of boys at 51% and that of girls 64%. There is a significant gap between the overall average learner achievement of 62% and that of Maori learners 47%.



NAG2A (b)(ii) Basis for Identifying Areas for Improvement

Discussion:

Writing

The disparity between the level of writing from girls and boys in our school continues to be a concern. The gap in achievement for Maori learners writing in Year 8 also stands out as an area to focus on.

Reading

We are concerned at the disparity between male and female reading results in both year groups. Also a significant difference in achievement in Year 8 of Maori learners (48% at or above) and overall performance (73%).

Mathematics

The overall level of achievement in this area needs significant improvement and we are undertaking long term professional development to this end. Basic number sense, place value and word problem solving area areas of particular concern.

NAG2A (b)(iii) Planned Actions for Lifting Achievement

Discussion:

Writing

Discussion with the English department and development of shared templates to scaffold the writing of boys in our department.

Reading

We have implemented the use of the Reading Plus Digital programme throughout all the classrooms in Year 7 & 8, following promising results from previous trials. In addition, Lexia Core 5 will be used for learners with identified learning needs in Literacy.

Mathematics

A long term, years 7-10 Numeracy Initiative is ongoing. It began in Term 4 of 2016. Outside professional expertise has been booked to provide training and a Lead Group of teachers across Y7 – 10 is developing the ability to continue to work with staff internally.

NAG2A (b) (iv) Progress Statement

Discussion:

There have been slight reductions percentages of learners in many areas when comparing 2016 to 2015. This could be due to a more rigorous moderation and marking process that may have clarified some relevant areas.

Report on use of Kiwi Sport Funding

- Operational Funding we received from the MOE in 2016 for KiwiSport was \$2,6796.04 - breakdown \$4,748.88 - Y7 & 8 and \$22047.16 - Y9-11.
- The funding was spent on ensuring the cost for learners to participate in organised sport was kept to a minimum. A range of equipment was purchased to enable meaningful practice sessions could occur; especially for netball, football, rugby, basketball, league, lacrosse, hockey, and water polo. We have also been able to provide support for our volunteer coaches.
- The number of learners participating in organised sport in 2016 remained reasonably stable with increases in the number of year 7 learners involved in sporting activities.
- The Sports Council, that was established in 2014 and has input from parents of the College including two high profile sports achievers (Barbara Kendall windsurfing; Matt Mitchell America's Cup sailing) has helped put structures in place to improve the participation of sport at the College. This group meets at least once a term to look at the big picture of sport at the College.

Independent Auditor's Report

To the readers of Whangaparaoa College's Financial statements For the year ended 31 December 2016

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

The Auditor-General is the auditor of Whangaparaoa College (the School). The Auditor-General has appointed me, Elaine Yong, 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 2016, 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 2016; 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 2017. This is the date at which our opinion is expressed.

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

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor section* of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, members of the board of trustees list and principal's report and does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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