

# WHANGAPARAOA COLLEGE

## FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2017**

Ministry Number: 6763

School Address: 15 - 25 Delshaw Avenue, Whangaparaoa 0943

Postal Address: P O Box 775, Whangaparaoa 0943

School Phone: 09 4249177

School Email: [enquiries@wpgcollege.school.nz](mailto:enquiries@wpgcollege.school.nz)



1d Lady Ruby Drive  
East Tamaki, Auckland 2013  
Ph: 09 265 0854

# WHANGAPARAOA COLLEGE

## Financial Statements - For the year ended 31 December 2017

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## Whangaparaoa College

# Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Heidi Natasha Perkins

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

28/05/2018

Date:

James Frederick Thomas

Full Name of Principal

[Signature]

Signature of Principal

28/05/2018

Date:

**Whangaparaoa College**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	13,575,319	2,488,489	13,018,317
Locally Raised Funds	3	1,156,631	186,500	1,328,589
Interest Earned		99,450	85,000	96,638
Gain on Sale of Property, Plant and Equipment		-	-	6,677
International Students	4	1,396,380	1,306,510	1,181,712
Other Revenue		-	-	-
		<u>16,227,780</u>	<u>4,066,499</u>	<u>15,631,933</u>
<b>Expenses</b>				
Locally Raised Funds	3	570,680	2,500	788,016
International Students	4	710,386	689,460	559,932
Learning Resources	5	8,686,388	1,575,691	8,092,037
Administration	6	755,892	790,593	747,489
Finance Costs		2,829	-	1,556
Property	7	5,071,974	765,536	5,166,746
Depreciation	8	321,406	360,000	355,692
Loss on Disposal of Property, Plant and Equipment		903	10,000	27
		<u>16,120,458</u>	<u>4,193,780</u>	<u>15,711,495</u>
<b>Net Surplus / (Deficit)</b>		107,322	(127,281)	(79,562)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>107,322</u>	<u>(127,281)</u>	<u>(79,562)</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 2017

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Balance at 1 January</b>	<u>2,237,385</u>	<u>2,237,385</u>	<u>2,258,802</u>
Total comprehensive revenue and expense for the year	107,322	(127,281)	(79,562)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	58,145
<b>Equity at 31 December</b>	<u>2,344,707</u>	<u>2,110,104</u>	<u>2,237,385</u>

*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 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	415,794	87,782	441,223
Accounts Receivable	10	977,856	922,206	922,206
GST Receivable		16,123	66,140	66,140
Prepayments		29,356	18,913	18,913
Inventories	11	899	661	661
Investments	12	2,869,466	1,033,465	2,533,465
		<u>4,309,494</u>	<u>2,129,167</u>	<u>3,982,608</u>
<b>Current Liabilities</b>				
Accounts Payable	14	794,697	630,299	669,141
Revenue Received in Advance	15	1,611,096	-	1,690,661
Provision for Cyclical Maintenance	16	146,815	-	171,056
Finance Lease Liability - Current Portion	17	14,229	10,903	10,965
Funds held for Capital Works Projects	18	140,283	-	14,078
		<u>2,707,120</u>	<u>641,202</u>	<u>2,555,901</u>
<b>Working Capital Surplus/(Deficit)</b>		1,602,374	1,487,965	1,426,707
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	978,522	888,360	1,017,802
		<u>978,522</u>	<u>888,360</u>	<u>1,017,802</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	226,688	258,725	188,725
Finance Lease Liability	17	9,501	7,496	18,399
		<u>236,189</u>	<u>266,221</u>	<u>207,124</u>
<b>Net Assets</b>		<u>2,344,707</u>	<u>2,110,104</u>	<u>2,237,385</u>
<b>Equity</b>		<u>2,344,707</u>	<u>2,110,104</u>	<u>2,237,385</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 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,428,411	2,488,489	2,324,816
Locally Raised Funds		1,222,220	(135,968)	969,704
International Students		1,293,532	1,306,510	1,929,596
Goods and Services Tax (net)		50,017	(75,987)	(75,987)
Payments to Employees		(1,570,256)	(1,686,863)	(1,583,371)
Payments to Suppliers		(3,045,566)	(1,961,658)	(2,905,695)
Interest Paid		(2,829)	-	(1,556)
Interest Received		97,501	85,000	104,968
<b>Net cash from / (to) the Operating Activities</b>		<b>473,030</b>	<b>19,523</b>	<b>762,475</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	6,650
Purchase of PPE (and Intangibles)		(276,273)	(282,909)	(199,711)
Purchase of Investments		(336,001)	(1,064)	(201,064)
<b>Net cash from / (to) the Investing Activities</b>		<b>(612,274)</b>	<b>(283,973)</b>	<b>(394,125)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	58,145
Finance Lease Payments		(12,390)	18,399	(5,187)
Funds Administered on Behalf of Third Parties		126,205	-	(445,193)
<b>Net cash from Financing Activities</b>		<b>113,815</b>	<b>18,399</b>	<b>(392,235)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(25,429)</b>	<b>(246,051)</b>	<b>(23,885)</b>
Cash and cash equivalents at the beginning of the year	9	441,223	333,833	465,108
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>415,794</b>	<b>87,782</b>	<b>441,223</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been 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 2017

#### **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 2017 to 31 December 2017 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 13.

##### **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 17.

##### **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 for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

The School has met the requirements under Schedule 6, Section 28 of the Education Act 1989 in relation to the acquisition of investment 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	2,215,745	2,253,767	2,116,713
Teachers' salaries grants	6,860,355	-	6,295,877
Use of Land and Buildings grants	4,247,711	-	4,385,046
Resource teachers learning and behaviour grants	251,508	234,722	220,681
	<b>13,575,319</b>	<b>2,488,489</b>	<b>13,018,317</b>

## 3 Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	92,921	86,000	83,831
Fundraising	37,435	30,000	36,087
Other revenue	81,463	35,000	51,894
Trading	227,364	35,500	390,122
Activities	353,621	-	444,843
Curriculum Recoveries	363,827	-	321,812
	<b>1,156,631</b>	<b>186,500</b>	<b>1,328,589</b>
<b>Expenses</b>			
Activities	345,604	2,500	438,901
Trading	187,245	-	340,082
Fundraising (costs of raising funds)	15,870	-	-
Other Locally Raised Funds Expenditure	21,961	-	9,033
	<b>570,680</b>	<b>2,500</b>	<b>788,016</b>
<i>Surplus for the year Locally raised funds</i>	<b>585,951</b>	<b>184,000</b>	<b>540,573</b>

## 4 International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	95	88	80
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
International student fees	1,396,380	1,306,510	1,181,712
<b>Expenses</b>			
Advertising	106,634	94,225	75,009
Commissions	193,467	190,000	141,386
International student levy	278,836	295,235	239,205
Other Expenses	131,449	110,000	104,332
	<b>710,386</b>	<b>689,460</b>	<b>559,932</b>
<i>Surplus for the year International Students</i>	<b>685,994</b>	<b>617,050</b>	<b>621,780</b>

2017	2017 Budget	2016
Actual	(Unaudited)	Actual
\$	\$	\$
468,127	142,250	425,574
168,646	152,000	165,335
270,879	268,922	257,741
4,896	4,800	3,911
7,719,804	947,719	7,198,262
54,036	60,000	41,214
8,686,388	1,575,691	8,092,037

2017	2017	2016
Actual	Budget	Actual
\$	(Unaudited)	\$
\$	\$	\$
10,520	11,000	10,889
5,675	3,500	4,325
7,853	5,500	8,204
24,917	30,000	33,236
5,088	5,000	5,019
70,288	88,500	58,638
15,995	17,500	15,930
585,159	601,093	583,369
18,102	15,000	14,809
12,295	13,500	13,070
755,892	790,593	747,489

2017	2017 Budget	2016
Actual	(Unaudited)	Actual
\$	\$	\$
60,125	56,500	62,291
197,000	194,120	194,159
62,127	70,000	56,739
71,715	46,000	44,740
116,026	111,000	130,499
173,838	130,000	136,948
4,247,711	-	4,385,046
143,432	157,916	156,324
5,071,974	765,536	5,166,746

2017	2017 Budget	2016
Actual	(Unaudited)	Actual
\$	\$	\$
12,460	10,210	10,088
94,824	128,711	127,171
160,971	170,883	168,838
170	-	-
33,326	36,614	36,176
13,132	6,781	6,700
6,523	6,800	6,719
321,406	360,000	355,692

## 9 Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	570	-	570
Bank Current Account	415,224	87,782	440,653
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	415,794	87,782	441,223

Of the \$415,794 Cash and Cash Equivalents, \$140,283 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.

## 10 Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	498,292	556,043	540,598
Interest Receivable	17,394	-	15,445
Teacher Salaries Grant Receivable	462,170	366,163	366,163
	977,856	922,206	922,206
Receivables from Exchange Transactions	515,686	556,043	556,043
Receivables from Non-Exchange Transactions	462,170	366,163	366,163
	977,856	922,206	922,206

## 11 Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	-	185	185
Canteen	899	476	476
	899	661	661

## 12 Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	2,869,466	1,033,465	2,533,465
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 2017.

### 13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	169,189	83,090	-	-	(12,460)	239,819
Furniture and Equipment	389,640	70,390	(903)	-	(94,824)	364,303
Information and Communication Technology	322,961	99,908	-	-	(160,971)	261,898
Motor Vehicles	-	10,187	-	-	(170)	10,017
Textbooks	58,920	13,028	(3,274)	-	(33,326)	35,348
Leased Assets	27,851	6,756	-	-	(13,132)	21,475
Library Resources	49,241	3,852	(908)	-	(6,523)	45,662
<b>Balance at 31 December 2017</b>	<b>1,017,802</b>	<b>287,211</b>	<b>(5,085)</b>	<b>-</b>	<b>(321,406)</b>	<b>978,522</b>

Accumulated Depreciation 2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	-	-	-
Building Improvements	315,526	(75,707)	239,819
Furniture and Equipment	1,822,131	(1,457,828)	364,303
Information and Communication Technology	1,784,538	(1,522,640)	261,898
Motor Vehicles	10,187	(170)	10,017
Textbooks	333,260	(297,912)	35,348
Leased Assets	41,307	(19,832)	21,475
Library Resources	157,196	(111,534)	45,662
<b>Balance at 31 December 2017</b>	<b>4,464,145</b>	<b>(3,485,623)</b>	<b>978,522</b>

The net carrying value of equipment held under a finance lease is \$21,475

	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
<b>Balance at 31 December 2016</b>	<b>1,139,232</b>	<b>241,563</b>	<b>(7,301)</b>	<b>-</b>	<b>(355,692)</b>	<b>1,017,802</b>

Accumulated Depreciation 2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
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
<b>Balance at 31 December 2016</b>	<b>4,333,432</b>	<b>(3,315,630)</b>	<b>1,017,802</b>

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

#### 14 Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	228,910	186,403	178,803
Accruals	8,100	-	7,600
Banking staffing overuse	36,220	-	38,842
Employee Entitlements - salaries	462,170	366,163	366,163
Employee Entitlements - leave accrual	59,297	77,733	77,733
	<u>794,697</u>	<u>630,299</u>	<u>669,141</u>
Payables for Exchange Transactions	794,697	630,299	669,141
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>794,697</u>	<u>630,299</u>	<u>669,141</u>

The carrying value of payables approximates their fair value.

#### 15 Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
International Student Fees	864,357	-	959,842
Homestay Fees	696,009	-	703,372
Other	50,730	-	27,447
	<u>1,611,096</u>	<u>-</u>	<u>1,690,661</u>

#### 16 Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	359,781	359,781	346,112
Increase to the Provision During the Year	62,127	70,000	56,739
Use of the Provision During the Year	(48,405)	(171,056)	(43,070)
Provision at the End of the Year	<u>373,503</u>	<u>258,725</u>	<u>359,781</u>
Cyclical Maintenance - Current	146,815	-	171,056
Cyclical Maintenance - Term	226,688	258,725	188,725
	<u>373,503</u>	<u>258,725</u>	<u>359,781</u>

#### 17 Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	14,229	10,903	10,965
Later than One Year and no Later than Five Years	9,501	7,496	18,399
	<u>23,730</u>	<u>18,399</u>	<u>29,364</u>



### 18 Funds Held for Capital Works Projects

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

		2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
MOE Pinboards	<i>in progress</i>		-		(17,031)		(17,031)
MOE Tap Fittings	<i>completed</i>		1,676		(1,676)		-
MOE MLE Classrooms	<i>in progress</i>		-		(500)		(500)
MOE Solar Panel Project	<i>in progress</i>		(4,375)	84,238	(21,036)		58,827
MOE Security Project	<i>in progress</i>		93,620		(75,524)		18,096
MOE Void/Cafe Project - Stage 1	<i>completed</i>		(76,843)		76,843		-
MOE Void/Cafe Project - Stage 2	<i>in progress</i>		-	16,000	(30,822)		(14,822)
MOE Performing Arts - Carpet	<i>in progress</i>		-	118,000	(21,293)		96,707
MOE Gym Lining / Insulation	<i>in progress</i>		-	25,000	(60,063)		(35,063)
MOE Admin Improvements	<i>in progress</i>		-		(8,927)		(8,927)
MOE STA Gas Install	<i>in progress</i>		-	55,000	(12,004)		42,996
<b>Totals</b>			<b>14,078</b>	<b>298,238</b>	<b>(172,033)</b>	<b>-</b>	<b>140,283</b>

**Represented by:**

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

216,626  
(76,343)  
**140,283**

		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 - Stage 1	<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)	-	-
<b>Totals</b>			<b>459,271</b>	<b>428,209</b>	<b>(873,402)</b>	<b>-</b>	<b>14,078</b>

### 19 Related Party Transactions

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

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

## 20 Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	5,675	4,325
Full-time equivalent members	0.29	0.29
<i>Leadership Team</i>		
Remuneration	612,245	591,914
Full-time equivalent members	5.00	4.92
Total key management personnel remuneration	617,920	596,239
Total full-time equivalent personnel	5.29	5.21

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	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	2017 FTE Number	2016 FTE Number
100 - 110	3.00	4.00
110 - 120	-	-
130 - 140	1.00	-
	4.00	4.00

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

## 21 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:

	2017 Actual \$0	2016 Actual \$8,700
Total	0	1
Number of People		

## 22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

## 23 Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has no capital commitments.

(Capital commitments at 31 December 2016: nil)

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) four operating leases with Telecom Rentals Limited for the supply of computer equipment

(b) two operating leases with Toyota Financial Services for the supply of two Hiace Minibuses

	2017 Actual	2016 Actual
	\$	\$
No later than One Year	21,727	24,435
Later than One Year and No Later than Five Years	26,152	47,879
	<u>47,879</u>	<u>72,314</u>

## 24 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 25 Financial Instruments

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

### Loans and receivables

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
Cash and Cash Equivalents	415,794	87,782	441,223
Receivables	977,856	922,206	922,206
Investments - Term Deposits	2,869,466	1,033,465	2,533,465
Total Cash and Receivables	<u>4,263,116</u>	<u>2,043,453</u>	<u>3,896,894</u>

### Financial liabilities measured at amortised cost

	2017	2017	2016
	794,697	630,299	669,141
Payables			
Finance Leases	23,730	18,399	29,364
Total Financial Liabilities Measured at Amortised Cost	<u>818,427</u>	<u>648,698</u>	<u>698,505</u>

## 26 Events After Balance Date

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

## **Whangaparaoa College**

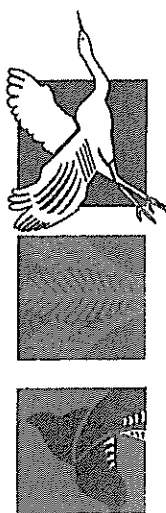
# **Members of the Board of Trustees**

For the year ended 31 December 2017

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Term expires</b>
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
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
Tim Rea	Staff Representative	Elected May 2016	May 2019
Kate Jack	Student Representative	Elected September 2016	September 2017
Giancarlo Moretti	Student Representative	Elected September 2017	September 2018
James Thomas	Principal	Appointed April 2012	

## Report on use of Kiwi Sport Funding

- Operational Funding we received from the MoE in 2017 for KiwiSport was \$29,427.44 - breakdown \$5,907.44 – Years 7 & 8 and \$23,520.00 – Years 9-11.
- 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 2017 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.



# WHANGAPARAOA COLLEGE

*Together* □ *Believe* □ *Achieve* □ *Ngātahi whakapono tutuki*

## Whangaparaoa College Charter 2018

### About Whangaparaoa College

- Whangaparaoa College opened in 2005 with 850 learners. The roll in 2018 is 1416 (domestic) plus 90 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 in 2017 for L2, L3 and UE.
- 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 commitment for 2018 is once again to 'Know and Grow Our Learners' and 'Develop and Support Our Staff'.
- Our three focus areas for 2018 are Academic Counselling, a cohesive Years 7-10 curriculum and priority learners.

## Strategic Plan 2018 - 2021

### 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

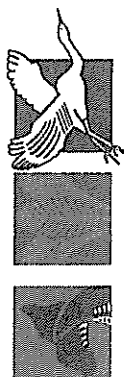
Whangaparaoa College will challenge all learners, through a range of opportunities, to maximise their potential as outstanding individuals, and as members of the school and the wider community.

### Strategic Priorities

**Years 7-10:** We have the special opportunity to develop, deliver and assess a modern cohesive Year 7-10 curriculum. This will not only move learners forward each year, but will also provide an excellent base from which to embark on NCEA. Teachers will know the knowledge, skills and understandings that their learners will need for the next step; as well as the knowledge, skills and understandings that they can expect their learners to have when they arrive from a lower year level. Greater understanding and collaboration will occur between the different faculties of the school in relation to school wide aspects of the Year 7-10 curriculum and achievement, eg, literacy and numeracy, use of assessment data. Quality pedagogy will be commonplace, and a full range of resources and opportunities will be available for our learners.

**Learner Agency:** The idea that education is the process through which learners become capable of independent thought which, in turn, forms the basis for autonomous action, has had a profound impact on modern educational theory and practice. One way of thinking of learner agency is when learners have "the power to act"; when they own their own learning. **Academic Counselling** will enhance learner agency, and requires all those who work closely with a learner, ie, subject teachers, Academic Counsellor and dean, to have a positive relationship with the learner, and work with the learner to help ensure they do as well as they are able in all areas of school life and beyond. This will involve knowing the interests, aspirations, challenges, strengths, results, learning style and possible pathways of the learner. Also, contact with the learner's whānau is important.

**Priority Learners:** The broad definition of Priority Learners refers to learners who are at risk of underachieving. The priority within this group are the ones who are falling through the cracks. We want learners how are capable of gaining NCEA L2 with an Excellence endorsement to achieve their potential. We also want to support a learner who cannot read at a ten year old level to improve their reading. Both are priority learners – the poor reader is the higher priority.



# WHANGAPARAOA COLLEGE

Together a Believe a Achieve a Ngātahi whakapono tutuki

## Improvement Plan 2018

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

2018-2021 Strategic Focus	2018 Focus Area	2018 Goals	2018 Actions/Strategies	2018 SLT Leadership	2018 Evidence
Learner Agency	Academic Counselling	<ul style="list-style-type: none"> <li>90% of learners report that they work with their AC to regularly check progress with their learning and develop goals/reflective strategies for 2018 around achievement, participation and personal development.</li> <li>Every teacher knows the school position that 'it takes a village to raise a child'; feels more knowledgeable about learner agency, resourced and supported to then support learner achievement.</li> <li>Roll based NCEA results for L1-L3 will be at or above results for NZ decile 8-10 schools.</li> <li>Develop and implement a plan to ensure learners are ready for their post-secondary life.</li> <li>To ensure learners are aware of their 'careers' options; and receive timely and accurate information</li> </ul>	<ul style="list-style-type: none"> <li>Have some Kāhui Ako In-School Teachers form a team with a joint inquiry relating to the further development of our Academic Counselling programme. Develop a year plan - including PLD, unit plans and resources.</li> <li>Continue to develop resources to support Academic Counselling at all different year levels.</li> <li>A central database with learner achievement information.</li> <li>Communicate with staff often about our belief that we are all Academic Counsellors.</li> <li>Build understanding that effective teachers 'know and grow their learners'. Build this into our appraisal system.</li> <li>Build teacher knowledge about learner agency.</li> <li>Careers data re leavers showing the range of pathways relating to Personalised Pathways.</li> <li>Explore a resilience education programme.</li> <li>Take account of recommendations from the external review and other ideas and feedback, and implement appropriate changes in the Careers area.</li> </ul>	DP: Achievement	<p>A combination of, but not restricted to:</p> <ul style="list-style-type: none"> <li>Surveys of teachers</li> <li>NCEA data</li> <li>eAsTTle data</li> <li>Reflective blog</li> <li>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.</li> <li>Surveys of learners</li> <li>Surveys of Academic Counsellors</li> </ul>



Strategic Focus 2018-2021	2018 Focus Area	2018 Goals	2018 Actions/Strategies	2018 SLT Leadership	2018 Evidence
Curriculum Enhancement	7-10	<ul style="list-style-type: none"> <li>Develop and start the implementation of a cohesive Year 7-10 curriculum in which learner outcomes (including Key Competencies) are expressed in clear progressions that can be shared across classrooms with learner and families/whānau.</li> <li>Further increase the interaction and opportunities for collaboration for teachers across Years 7-10 within the school and Years 7-10 across our Kāhui Ako.</li> <li>Complete a basic continuum for Year 7-10 numeracy of concepts, skills, language and behaviours.</li> <li>Develop consistency and further effectiveness with assessment for learning.</li> <li>Review how we use L1 NCEA and be ready to implement changes for 2019.</li> </ul>	<ul style="list-style-type: none"> <li>Continue discussion and planning with the In-School Teachers, Curriculum Forum and other groups relating to a cohesive Year 7-10 curriculum.</li> <li>Continue the PLD/planning sessions with Year 7-10 Maths teachers.</li> <li>Allocate meeting times to discuss cross-faculty numeracy strategies within the framework of learner outcomes.</li> <li>Curriculum Forum to discuss what consistent and effective assessment for learning looks like, and move towards appropriate changes.</li> <li>Use individual, or some group, inquiry to further build understanding about effective teaching and learning across Years 7-10; and build this into our appraisal system.</li> <li>Pilot integration trials involving some Year 9 classes.</li> </ul>	<ul style="list-style-type: none"> <li>DP: Teaching and Learning</li> </ul>	<p>A combination of, but not restricted to:</p> <ul style="list-style-type: none"> <li>Curriculum planning documentation</li> <li>Survey of teachers early Term four</li> <li>Meeting minutes</li> <li>asTTie data</li> <li>Faculty reports</li> </ul>

Strategic Focus 2018-2021	2018 Focus Area	2018 Goals	2018 Actions/Strategies	2018 SLT Leadership	2018 Evidence
Priority Learners	Priority Learners and Maori Success	<ul style="list-style-type: none"> <li>Embed a Whangaparaoa College understanding of 'priority learners'.</li> <li>Increase the awareness among staff of issues affecting participation and achievement of priority learners including Maori learners.</li> <li>Develop and implement strategies to reduce the gap between Maori learners at risk of under achievement and the full sample.</li> <li>Raise the achievement of Maori learners, and therefore all learners.</li> <li>Increase the feeling of inclusiveness for our Maori learners.</li> <li>Ensure all teachers are aware of the needs of priority learners they teach, and have strategies in place to support their achievement.</li> <li>Staff can use appropriate language and cultural understanding when dealing with Maori learners.</li> <li>Further improvement in meeting the needs of learners with special educational needs and their family/whanua</li> </ul>	<ul style="list-style-type: none"> <li>Teachers to complete an inquiry of their choosing that relates to their teaching/involvement of Maori learners and/or priority learners.</li> <li>Continue with Te Reo PLD sessions.</li> <li>Maori learner group to meet regularly to discuss issues and suggest strategies.</li> <li>Arrange Whanau Support Hui.</li> <li>Teachers to have a goal in their appraisal related to Taha Maori.</li> <li>Discussions among teachers about strategies to support the achievement of Maori and priority learners; and implement support programmes.</li> <li>Continue with powhiri for new staff, learners and visitors. Use Te Reo where possible and appropriate.</li> <li>Kapa Haka to enter Polyfest.</li> <li>Celebrate diversity.</li> <li>Increase the teaching resource, support time, and number of Teacher Aides in the 'special needs' area.</li> <li>Increase the PLD for those involved with learners with special educational needs</li> </ul>	<p>Led by:</p> <ul style="list-style-type: none"> <li>DPs: Learner Support</li> </ul>	<p>A combination of, but not restricted to:</p> <ul style="list-style-type: none"> <li>Completed inquiry as part of appraisal process</li> <li>SurveyMonkey asking about feeling of inclusiveness</li> <li>Group of Maori learners could set criteria for Maori Achieving as Maori and then reflect on that</li> <li>To share our findings from our 'better/deeper understanding' from our individual inquiry as a staff</li> <li>PLD provided</li> <li>Report on Taha Maori as part of Principal's Report to BoT</li> <li>Celebrations occurred</li> <li>Te Reo used appropriately in a range of settings</li> </ul>

Strategic Focus 2018-2021	2018 Focus Area	2018 Goals	2018 Actions/Strategies	2018 SLT Leadership	2018 Evidence
Growth Strategy	Planning for more teaching spaces	<ul style="list-style-type: none"> <li>Have appropriate data and information available that will inform our planning for roll growth.</li> <li>Engage appropriate external experts and consultants to contribute to our planning.</li> <li>Know exactly what can be provided by the MoE for roll growth, and what we must provide for ourselves because of International Student and out-of-zone learner numbers.</li> <li>Formulate a strategic plan for our projected roll growth needs up until 2025.</li> <li>Planning for roll growth.</li> </ul>	<ul style="list-style-type: none"> <li>Gather demographic information, trend data, survey data, regional plans, etc; so we are able to make well-informed decisions.</li> <li>Learn from other schools with roll growth challenges about such things as the best consultants to use.</li> <li>Meeting with MoE and others to support the development and implementation of our plan.</li> <li>Visit other schools to consider possible types of buildings.</li> <li>Consult with staff and community.</li> <li>Develop - by Oct 2018 - a plan for our future property/infrastructure needs.</li> <li>With anticipated roll growth, the Board need to plan strategically to accommodate domestic and international learners.</li> </ul>	<ul style="list-style-type: none"> <li>DP: Logistics</li> </ul>	<p>A combination of, but not restricted to:</p> <ul style="list-style-type: none"> <li>Feasibility studies</li> <li>Minutes of Property Committee and Board Meetings</li> <li>Plans</li> </ul>

# 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  NCEA L1 X L2 ✓ L3 ✓ UE ✓	Academic Counselling	<ul style="list-style-type: none"> <li>85% of learners report that they ✓ work with their AC to regularly check progress with their learning discuss evidence and recalibrate goals.</li> <li>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.</li> <li>85% of learners report that they ✓ have worked with their AC to develop goals/reflective strategies for 2017 around achievement, participation, personal development.</li> <li>Learners can identify ✓ appropriate goal setting and reflective strategies.</li> <li>To get to know our learners as well as possible to assist with their growth.</li> <li>Roll based NCEA results for L1-L3 will be at or above results for NZ decile 8-10 schools.</li> <li>Careers data re leavers showing the range of pathways.</li> <li>To understand what it means to be an Academic Counsellor (it is not a subject with lesson plans).</li> </ul>	<ul style="list-style-type: none"> <li>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</li> <li>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?</li> <li>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.</li> <li>Develop with SLT seek feedback from staff on and publish a year plan; including PLD, unit plans and resources; ready at appropriate time.</li> <li>Sharing ways to get the learners to speak to each other across year levels.</li> </ul>	<p>DP: Achievement and Support to lead this area.</p> <p>✓ = Exceeded expectation ✓ = Met expectation - = Per. Five progress made X = Little or no improvement</p>	<ul style="list-style-type: none"> <li>Survey of teachers early term 2 and early term 4.</li> <li>NCEA data</li> <li>eAsTTle data</li> <li>Reflective blog</li> <li>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?</li> <li>Survey of learners early term two and early term four</li> <li>Survey of Academic Counsellors early term two and early term four</li> <li>To evaluate how we have helped/mentored learners to achieve success with their goals. (Survey done by the learners)</li> </ul>



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"> <li>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.</li> <li>Increase the interaction and opportunities for collaboration for teachers across Years 7-10 within the school and within the local COL.</li> <li>To create a basic continuum from Yr 7-10 of concepts, skills, language and behaviours in Maths.</li> <li>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).</li> </ul>	<ul style="list-style-type: none"> <li>Continue with the PLD programme including all Yr 7 &amp; 8 and Maths teachers and evaluate its effectiveness.</li> <li>Continue with the PLD programme including all Yr 7 &amp; 8 and Maths teachers and evaluate its effectiveness.</li> <li>Work to get our CoL endorsed.</li> <li>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.</li> <li>Explicit Yr 7-10 meetings re core subjects to address coherence across the 4 years in regards to skills and knowledge.</li> <li>Continued strategic planning/PLD sessions at the beginning of each Term with the Maths dept. and Yr 7 &amp; 8 teachers (time allocated to this).</li> <li>Undertake a 3 year PLD plan for Yr 7-10 Maths teachers.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>DP: Teaching and Learning to lead this area</li> </ul>	<ul style="list-style-type: none"> <li>Curriculum planning documentation</li> <li>Survey of teachers early term four</li> <li>Meeting minutes as TtLe data</li> <li>Faculty reports</li> <li>At the end of the Year have a clear continuum in Maths from Year 7 -10</li> </ul>

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"> <li>• Increase the awareness among staff of issues affecting participation and achievement of Maori learners. ✓</li> <li>• 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. ✓</li> <li>• Increase resourcing and support of taha Maori across the school. ✓</li> <li>• 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. ✓</li> <li>• Increased awareness of all priority learners by all faculty areas. ✓</li> <li>• Staff can use appropriate language and cultural understanding when dealing with Maori Learners. ✓</li> <li>• To have a better/deeper understanding of how and why our Maori learners function the way they do. ✓</li> </ul>	<ul style="list-style-type: none"> <li>• Teachers to complete an inquiry of their choosing that relates in some way to their teaching/involvement of Maori learners.</li> <li>• Continue with PLD te reo sessions.</li> <li>• Maori learners to be involved in staff PD.</li> <li>• Maori learner group to meet regularly to discuss issues and strategise.</li> <li>• Each teacher to have a goal in their performance management related to Taha Maori.</li> <li>• An individual inquiry around this better/deeper understanding.</li> <li>• Discussions among teachers about strategies to support Maori achievement; and support programmes implemented.</li> <li>• Continue with powhiri for new staff and learners, and visitors. Use te reo where possible and appropriate.</li> <li>• Kapa haka to enter PolyFest.</li> </ul>	<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"> <li>• Completed inquiry as part of appraisal process</li> <li>• Achievement gap between Maori and full sample halved in 2017</li> <li>• Survey monkey asking about feeling of inclusiveness. Group of Maori learners could set criteria for Maori Achieving as Maori and then reflect on that.</li> <li>• To share our findings from our 'better/deeper understanding' from our individual inquiry as a staff.</li> <li>• Confirm that PLD was provided</li> <li>• Report on taha Maori as part of Principal's Report to BoT</li> </ul>

## NCEA report – 2017 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	UE
Whangaparaoa College - 2017	71	89	88	66
Whangaparaoa College - 2016	85	89	83	61
Whangaparaoa College - 2015	84	93	87	53
Whangaparaoa College - 2014	86	90	82	57
Whangaparaoa College - 2013	91	91	82	64
Rangitoto College – 2017	92	95	91	78
Orewa College – 2017	86	89	86	72
National – 2017	85	89	83	61
Decile 8-10 - 2017	89	93	88	74

### Year 11

#### Participation Based numbers (% based on number who pass)

Level 1	Achieved	Merit	Excellence
Whangaparaoa College - 2017	49	36	15
Whangaparaoa College - 2016	40	45	15
Whangaparaoa College - 2015	33	44	23
Whangaparaoa College – 2014	45	40	15
Whangaparaoa College – 2013	51	36	12
Rangitoto College - 2017	23	38	39
Orewa College – 2017	46	40	14
National – 2017	45	35	20
Decile 8 -10 - 2017	30	41	28

## Year 12

### Participation Based numbers (% based on number who pass)

Level 2	Achieved	Merit	Excellence
Whangaparaoa College - 2017	45	40	14
Whangaparaoa College - 2016	41	40	19
Whangaparaoa College - 2015	63	24	13
Whangaparaoa College - 2014	65	21	14
Whangaparaoa College - 2013	57	27	15
Rangitoto College - 2017	26	39	35
Orewa College - 2017	51	36	14
National - 2017	51	32	18
Decile 8 - 10 - 2017	36	39	26

## Year 13

### Participation Based numbers (% based on number who pass)

Level 3	Achieved	Merit	Excellence
Whangaparaoa College - 2017	39	39	22
Whangaparaoa College - 2016	41	44	15
Whangaparaoa College - 2015	69	20	11
Whangaparaoa College - 2014	62	30	8
Whangaparaoa College - 2013	68	21	12
Rangitoto College - 2017	28	40	35
Orewa College - 2017	34	46	20
National - 2017	47	35	19
Decile 8 - 10 - 2017	32	41	28



**Gender**  
**Year 11**

Level 1	Males	Females
Whangaparaoa College - 2017	65	78
Whangaparaoa College - 2016	82	89
Whangaparaoa College - 2015	74	91
Whangaparaoa College - 2014	81	90
Whangaparaoa College - 2013	90	92
National - 2017	82	89
Decile 8 – 10 - 2017	86	92

**Year 12**

Level 2	Males	Females
Whangaparaoa College - 2017	85	94
Whangaparaoa College - 2016	82	92
Whangaparaoa College - 2015	90	95
Whangaparaoa College - 2014	86	94
Whangaparaoa College - 2013	86	95
National - 2017	87	91
Decile 8 – 10 - 2017	90	95

**Year 13**

Level 3	Males	Females
Whangaparaoa College - 2017	79	94
Whangaparaoa College - 2016	75	91
Whangaparaoa College - 2015	86	89
Whangaparaoa College - 2014	70	91
Whangaparaoa College - 2013	74	90
National - 2017	79	87
Decile 8 – 10 - 2017	83	91

UE

UE	Males	Females
Whangaparaoa College - 2017	54	73
Whangaparaoa College - 2016	43	77
Whangaparaoa College - 2015	48	58
Whangaparaoa College - 2014	44	66
Whangaparaoa College - 2013	51	76
National - 2017	54	67
Decile 8 – 10 - 2017	67	82

Ethnicity  
Year 11

Level 1	Maori	Pasifika	European	Asian
Whangaparaoa College - 2017	50	56	77	46
Whangaparaoa College - 2016	61	100	88	73
Whangaparaoa College - 2015	82	100	85	69
Whangaparaoa College - 2014	67	100	89	89
Whangaparaoa College - 2013	80	100	91	100
National – 2017	76	74	90	87
Decile 8 – 10 - 2017	84	82	92	85

Year 12

Level 2	Maori	Pasifika	European	Asian
Whangaparaoa College - 2017	79	100	92	80
Whangaparaoa College - 2016	94	100	91	73
Whangaparaoa College - 2015	90	0	94	90
Whangaparaoa College - 2014	77	100	91	83
Whangaparaoa College - 2013	94	100	90	100
National – 2017	84	81	93	89
Decile 8 – 10 - 2017	89	85	94	91

Year 13

Level 3	Maori	Pasifika	European	Asian
Whangaparaoa College - 2017	78	100	90	71
Whangaparaoa College - 2016	100	0	83	82
Whangaparaoa College - 2015	100	50	86	75
Whangaparaoa College - 2014	79	33	82	100
Whangaparaoa College - 2013	75	100	82	100
National - 2017	75	74	87	87
Decile 8 - 10 - 2017	81	78	89	89

UE

UE	Maori	Pasifika	European	Asian
Whangaparaoa College - 2017	56	33	75	36
Whangaparaoa College - 2016	71	0	61	73
Whangaparaoa College - 2015	55	0	56	50
Whangaparaoa College - 2014	36	33	58	78
Whangaparaoa College - 2013	67	80	65	75
National - 2017	41	35	69	72
Decile 8 - 10 - 2017	61	56	77	78

Comments regarding 2017 NCEA

Targets/Actual in 2017 (Participation based)

2017	Level 1	Level 2	Level 3	UE
Target	89	93	87	74
Actual	71	89	88	66

Level 1:

- Lowest overall pass rate from the last 5 years
- Data suggests largest drops are
  - Males
  - Asian
  - Maori/Pasifika

Specific data

- 206 learners sat NCEA in 2017
  - 58 learners achieved less than 80 credits
  - 49/191 were domestic 23.7%
  - 10/15 were international 4.9%
  - 8 learners were in SALP last year 3.8%
  - 17 learners were between 70-80 credits

What we are doing:

- Talking to all Level 1 Learners who did not achieve 80 credits
- Reviewing our support for the Learners where NCEA is challenging in the senior levels
- Adding an assistant dean to work with Year 11-13 learners around their achievement

## Level 2:

- Continues to be maintained at a very High Level
  - last 5 years b/w 88.6-92.5 v NZ 85.7 – 89.9 Decile 8-10 90.4 – 92.5
- Only discernible differences drop in Maori and increase in Asian

## Specific data

- 190 learners sat NCEA in 2017
  - 21 learners achieved less than 80 credits 11.1%
  - 8 have left 4.2%
  - 3 out of 12 were international 1.6%
  - 2 learners were in SALP last year 1%
  - 1 learner new immigrant to NZ 0.5%
  - 5 learners were between 70-80 credits

## What we are doing:

- Talking to all Level 2 Learners who did not achieve 80 credits
- Reviewing our support for the Learners where NCEA is challenging in the senior levels
- Adding an assistant dean to work with Year 11-13 learners around their achievement

## Level 3:

- Best Level 3 pass in history of the school
  - continued growth over the last 5 years 82.3 – 88.1
  - vs NZ, 79.2 – 82.4 vs decile 8-10, 84.4 – 87.6
- Best UE results in history of the school (UE changed in 2014)
  - continued Growth over the last 4 years 53.1 – 65.7
  - vs NZ, 61.3 – 59.9 vs decile 8-10, 73.7 – 73.8

## Cohorts:

- Males in general are improving except for Level 1
- Females are remaining relatively high in 2/3 drop in Level 1 and UE
- Europeans have grown slightly in all areas except Level 1
- Asian numbers are inconsistent (starting to get numbers to predict trends)
- Maori success dropped
- Pasifika numbers are too small to make legitimate statements

Staff will engage in Professional Development which:

- Promotes and develops cultural competency
- Encourages cross Faculty collaboration
- Engages teachers in the school focus areas

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 2018**

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.

## **Mathematics**

### **Year 9: 1561 4A, Year 10: 123**

The Year 10 learners are slightly above the national norm and the Year 9 learners are slightly below the national norm; however, the difference of 5 points is statistically insignificant. There has been a slight increase in both year levels means from 2016 to 2017.

## **Comparisons:**

### **Gender achievement Learners Year 9 & Year 10**

At Year 9 level, the means for both male and female learners were the same. At Year 10 level, the boys' mean was one point higher than the girls', but they are still at the same sub level.

### **Maori and Pasifika Learners Year 9 & Year 10**

Year 9 Maori and Pasifika learners mean performance was 23 points lower than that of other Year 9 learners. This is a difference of one sublevel.

At Year 10, the mean for Maori and Pasifika learners was the same as that for other learners in Year 10.

## **Next Learning Steps:**

All learners' progress will be tracked and monitored by subject teachers. Curriculum documentation and schemes of work are being updated to improve the cohesion throughout Year 7 – Year 10 mathematics as well as improving the resources and lesson plans to specifically target learners at both ends of the spectrum. Individualised programmes are being implemented for learners who are working significantly below curriculum level to ensure they keep progressing up the sub levels. Learners will be able to track their own progress using self-reflection on both Algebra and Number.

## **Outcomes: Improved Achievement**

- Years 9 & 10: The average improvement, for learners in each of Years 9 & 10, to be at least two AsTTle sub-groups.