



WHANGAPARAOA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 6763

Principal: Stephen McCracken

School Address: 15-25 Delshaw Avenue, Whangapararoa

School Postal Address: PO Box 775, Whangaparaoa 0943

School Phone: 09 424 9177

School Email: enquiries@wpgcollege.school.nz

Accountant / Service Provider: Canterbury Education Services (CES)



Whangaparaoa College

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Ian MacLeod	Presiding Member	Re-elected September 2022	June 2025
Stephen McCracken	Principal	ex Officio July 2021	
Craig Caminos	Parent Representative	Re-elected September 2022	June 2025
Ben Creevey	Parent Representative	Co-opted September 2022	June 2025
Charlotte Jones	Parent Representative	Re-elected September 2022	June 2025
Tim Davies	Parent Representative	Re-elected September 2022	June 2025
Marina Vaha	Parent Representative	Re-elected September 2022	June 2025
Kat Porter	Parent Representative	Elected September 2022	June 2025
Josh Sanford	Parent Representative	Co-opted September 2022	June 2025
Sam Ereckson	Parent Representative	Elected September 2022	June 2025
Derek Middleton	Staff Representative	Re-elected September 2022	June 2025
Jessica Washer	Learner Representative	Re-elected September 2022	September 2023
Heidi Parlane	Parent Representative	Re-elected May 2019	September 2022
Bobbie-Jo Wilson	Parent Representative	Re-elected May 2019	March 2022

WHANGAPARAOA COLLEGE

Annual Report - For the year ended 31 December 2022

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Whangaparaoa College

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Ian MacLeod

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Stephen McCracken

Full Name of Principal



Signature of Principal

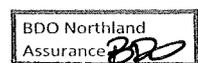
31 May 2023

Date:

Whangaparaoa College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	17,340,836	3,207,987	16,082,331
Locally Raised Funds	3	1,407,559	567,000	1,034,539
Interest Income		52,806	26,000	20,893
Total Revenue		18,801,201	3,800,987	17,137,763
Expenses				
Locally Raised Funds	3	881,462	240,900	508,555
Learning Resources	4	12,033,107	1,872,478	11,665,544
Administration	5	1,142,539	895,942	872,516
Finance		11,374	-	12,518
Property	6	4,802,591	789,332	4,100,110
Loss on Disposal of Property, Plant and Equipment		281	1,500	3,073
		18,871,354	3,800,152	17,162,316
Net Surplus / (Deficit) for the year		(70,153)	835	(24,553)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(70,153)	835	(24,553)

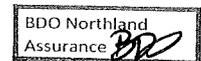
The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Whangaparaoa College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,462,749	2,462,749	2,487,302
Total comprehensive revenue and expense for the year		(70,153)	835	(24,553)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		89,090	-	-
Equity at 31 December		2,481,686	2,463,584	2,462,749

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Whangaparaoa College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,534,633	446,328	213,280
Accounts Receivable	8	1,368,606	1,141,060	1,141,061
GST Receivable		-	288	288
Prepayments		435	7,837	7,837
Inventories	9	683	1,397	1,397
Investments	10	2,114,685	1,384,095	2,084,095
Funds Receivable for Capital Works Projects	17	110,269	-	110,219
		<u>5,129,311</u>	<u>2,981,005</u>	<u>3,558,177</u>
Current Liabilities				
GST Payable		45,253	-	-
Accounts Payable	12	1,220,063	1,039,478	1,039,478
Revenue Received in Advance	13	735,333	159,376	159,376
Provision for Cyclical Maintenance	14	18,572	12,600	220,681
Finance Lease Liability	15	55,829	56,881	70,189
Funds held in Trust	16	547,309	47,582	47,582
Funds held for Capital Works Projects	17	521,422	-	300,245
		<u>3,143,781</u>	<u>1,315,917</u>	<u>1,837,551</u>
Working Capital Surplus/(Deficit)		1,985,530	1,665,088	1,720,626
Non-current Assets				
Property, Plant and Equipment	11	894,823	1,061,797	981,680
		<u>894,823</u>	<u>1,061,797</u>	<u>981,680</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	368,098	225,107	177,707
Finance Lease Liability	15	30,569	38,194	61,850
		<u>398,667</u>	<u>263,301</u>	<u>239,557</u>
Net Assets		<u><u>2,481,686</u></u>	<u><u>2,463,584</u></u>	<u><u>2,462,749</u></u>
Equity		<u><u>2,481,686</u></u>	<u><u>2,463,584</u></u>	<u><u>2,462,749</u></u>

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

BDO Northland
Assurance 

Whangaparaoa College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		3,591,885	3,134,144	3,498,489
Locally Raised Funds		1,181,177	940,678	794,727
International Students		801,691	451,376	150,371
Goods and Services Tax (net)		45,541	(11,670)	(11,670)
Payments to Employees		(2,279,151)	(1,800,866)	(2,007,145)
Payments to Suppliers		(2,605,386)	(1,710,288)	(2,039,158)
Interest Paid		(11,374)	-	(12,518)
Interest Received		37,188	28,777	23,670
Net cash from/(to) Operating Activities		761,571	1,032,151	396,766
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	(1,500)	60
Purchase of Property Plant & Equipment		(178,217)	(325,061)	(179,842)
Purchase of Investments		(30,590)	(22,893)	(22,893)
Net cash from/(to) Investing Activities		(208,807)	(349,454)	(202,675)
Cash flows from Financing Activities				
Furniture and Equipment Grant		89,090	-	-
Finance Lease Payments		(41,390)	(34,088)	(81,917)
Funds Administered on Behalf of Third Parties		720,889	(336,855)	(510,052)
Net cash from/(to) Financing Activities		768,589	(370,943)	(591,969)
Net increase/(decrease) in cash and cash equivalents		1,321,353	311,754	(397,878)
Cash and cash equivalents at the beginning of the year	7	213,280	134,574	611,158
Cash and cash equivalents at the end of the year	7	1,534,633	446,328	213,280

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

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



Whangaparaoa College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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 and Training Act 2020. 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

Recognition of grants

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

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

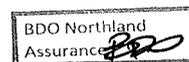
Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) 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.

e) 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.



f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and comprised 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.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

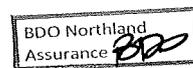
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Board Owned Buildings	10–25 years
Furniture and equipment	4-10 years
Information and communication technology	5-10 years
Motor vehicles	5 years
Textbooks	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



j) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from domestic and international students 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.

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	3,540,892	2,892,304	2,903,878
Teachers' Salaries Grants	9,664,062	-	9,501,917
Use of Land and Buildings Grants	3,916,180	-	3,303,236
Other Government Grants	219,702	315,683	373,300
	<u>17,340,836</u>	<u>3,207,987</u>	<u>16,082,331</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	88,745	112,000	73,070
Fees for Extra Curricular Activities	345,955	-	168,066
Trading	276,181	53,000	176,393
Fundraising & Community Grants	119,858	90,000	-
Other Revenue	380,720	20,000	348,350
International Student Fees	196,100	292,000	268,660
	<u>1,407,559</u>	<u>567,000</u>	<u>1,034,539</u>
Expenses			
Extra Curricular Activities Costs	391,603	4,500	169,422
Trading	228,258	14,000	164,994
Fundraising and Community Grant Costs	1,981	10,000	-
Other Locally Raised Funds Expenditure	14,835	4,400	13,517
International Student - Student Recruitment	71,571	70,000	32,492
International Student - Other Expenses	173,214	138,000	128,130
	<u>881,462</u>	<u>240,900</u>	<u>508,555</u>
	<u>526,097</u>	<u>326,100</u>	<u>525,984</u>

Surplus/ (Deficit) for the year Locally raised funds

During the year the School hosted 28 International students (2021:17)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	349,982	108,750	338,078
Equipment Repairs	157,599	192,300	176,500
Information and Communication Technology	307,349	349,800	249,767
Library Resources	5,145	4,800	3,502
Employee Benefits - Salaries	10,864,834	923,828	10,622,379
Staff Development	87,689	64,000	34,161
Depreciation	260,509	229,000	241,157
	<u>12,033,107</u>	<u>1,872,478</u>	<u>11,665,544</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	12,792	12,792	12,419
Board Fees	4,700	7,000	6,525
Board Expenses	15,764	4,800	2,503
Communication	14,316	13,500	13,129
Consumables	2,894	4,200	3,462
Other	141,276	129,750	94,839
Employee Benefits - Salaries	915,809	689,800	709,721
Insurance	22,071	21,500	18,077
Service Providers, Contractors and Consultancy	12,917	12,600	11,841
	1,142,539	895,942	872,516

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	75,456	67,018	58,119
Consultancy and Contract Services	216,436	218,532	218,441
Cyclical Maintenance Provision	13,137	60,000	46,137
Grounds	87,693	52,988	54,494
Heat, Light and Water	151,414	105,000	114,197
Repairs and Maintenance	142,531	91,080	115,424
Use of Land and Buildings	3,916,180	-	3,303,236
Security	40,437	30,000	35,624
Employee Benefits - Salaries	159,307	164,714	154,438
	4,802,591	789,332	4,100,110

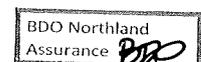
The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,534,633	446,328	213,280
Cash and cash equivalents for Statement of Cash Flows	1,534,633	446,328	213,280

Of the \$1,534,633 Cash and Cash Equivalents, \$521,422 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$1,534,633 Cash and Cash Equivalents, \$37,039 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.



8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	36,108	-	72,499
Receivables from the Ministry of Education	497,256	364,008	291,508
Interest Receivable	22,758	7,140	7,140
Teacher Salaries Grant Receivable	812,484	769,912	769,912
	<u>1,368,606</u>	<u>1,141,060</u>	<u>1,141,059</u>
Receivables from Exchange Transactions	58,866	7,140	79,639
Receivables from Non-Exchange Transactions	1,309,740	1,133,920	1,061,420
	<u>1,368,606</u>	<u>1,141,060</u>	<u>1,141,059</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Canteen	683	1,397	1,397
	<u>683</u>	<u>1,397</u>	<u>1,397</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,114,685	1,384,095	2,084,095
Total Investments	<u>2,114,685</u>	<u>1,384,095</u>	<u>2,084,095</u>

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Assurance *BD*

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	247,262				(15,034)	232,228
Furniture and Equipment	415,115	100,060			(93,429)	421,746
Information and Communication Technology	116,664	33,043	(281)		(54,438)	94,988
Motor Vehicles	49,436				(12,639)	36,797
Textbooks	-	10,141			(9,800)	341
Leased Assets	122,843	28,973	(33)		(71,156)	80,627
Library Resources	30,360	2,995	(1,246)		(4,013)	28,096
Balance at 31 December 2022	981,680	175,212	(1,560)	-	(260,509)	894,823

The net carrying value of ICT equipment held under a finance lease is **\$80,627 (2021: \$122,843)**

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	385,659	(153,431)	232,228	385,659	(138,397)	247,262
Furniture and Equipment	2,140,377	(1,718,631)	421,746	2,072,075	(1,656,960)	415,115
Information and Communication T	1,380,079	(1,285,091)	94,988	1,435,239	(1,318,575)	116,664
Motor Vehicles	64,037	(27,240)	36,797	64,037	(14,601)	49,436
Textbooks	334,372	(334,031)	341	324,231	(324,231)	-
Leased Assets	276,263	(195,636)	80,627	280,514	(157,671)	122,843
Library Resources	134,279	(106,183)	28,096	136,902	(106,542)	30,360
Balance at 31 December	4,715,066	(3,820,243)	894,823	4,698,657	(3,716,977)	981,680

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	347,407	206,504	206,504
Accruals	12,792	12,419	12,419
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	812,484	769,912	769,912
Employee Entitlements - Leave Accrual	47,380	50,643	50,643
	1,220,063	1,039,478	1,039,478
Payables for Exchange Transactions	1,220,063	1,039,478	1,039,478
	1,220,063	1,039,478	1,039,478

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	37,039	-	-
International Student Fees in Advance	638,338	159,376	32,747
Other revenue in Advance	59,956	-	126,629
	735,333	159,376	159,376

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	398,388	398,388	381,901
Increase to the Provision During the Year	55,820	60,000	46,137
Use of the Provision During the Year	(24,855)	(220,681)	(29,650)
Other Adjustments	(42,683)	-	-
Provision at the End of the Year	386,670	237,707	398,388
Cyclical Maintenance - Current	18,572	12,600	220,681
Cyclical Maintenance - Non current	368,098	225,107	177,707
	386,670	237,707	398,388

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	61,371	56,881	79,883
Later than One Year and no Later than Five Years	32,528	38,194	66,095
Later than Five Years	(7,501)	-	(13,939)
	86,398	95,075	132,039
Represented by			
Finance lease liability - Current	55,829	56,881	70,189
Finance lease liability - Non current	30,569	38,194	61,850
	86,398	95,075	132,039

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Assurance 

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	547,309	47,582	47,582
	547,309	47,582	47,582

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

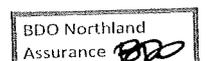
17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MLE Classrooms	2,395	-		(2,395)	-
Gym Lining/Insulation	(4,133)	-	-	-	(4,133)
STA Gas Install Project	(25,950)	-	-	-	(25,950)
Admin Improvement	(3,513)	-	-	3,513	-
AMS ICT/Toilet/Roof	(34,714)	81,425	(41,658)	-	5,053
Site Drainage	(7,026)	-	-	-	(7,026)
Site Field Drainage	(30,014)	-	(14,007)	-	(44,021)
Dividing wall and kitchen bench	(2,144)	-	(3,500)	-	(5,644)
New office space upstairs Gym	1,580	-	-	-	1,580
Switchboard Replacement	39,167	-	(60,602)	-	(21,435)
Accessway Handrails	5,347	-	-	-	5,347
Block A, B, C Heat Pumps	(2,725)	34,298	(2,133)	-	29,440
Blocks 4,5,8,9,10 Roof Replacements	205,200	-	(108,573)	-	96,627
Workspace Creation	7,425	-	(2,900)	-	4,525
Seats and Shading	39,131	-	(29,412)	-	9,719
Reticulation Leaks	-	-	(2,060)	-	(2,060)
Gym Louvres #219864	-	27,391			27,391
Blocks A B C Re-Carpet #219862	-	203,922	(43,187)		160,735
Lift Decommission	-	35,154	(8,310)	-	26,844
CCTV	-	88,200	(17,257)	-	70,943
Dust Extractors	-	14,850	-	-	14,850
Water Leak	-	81,117	(12,749)	-	68,368
Totals	190,026	566,357	(346,348)	1,118	411,153

Represented by:

Funds Held on Behalf of the Ministry of Education	521,422
Funds Receivable from the Ministry of Education	(110,269)



2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MLE Classrooms	2,395	-	-	-	2,395
Gym Lining/Insulation	(4,133)	-	-	-	(4,133)
STA Gas Install Project	(25,950)	-	-	-	(25,950)
Admin Improvement	(3,513)	-	-	-	(3,513)
AMS ICT/Toilet/Roof	256,165	598,355	(889,324)	-	(34,714)
Site Drainage	(7,026)	-	-	-	(7,026)
Site Field Drainage	245,095	-	(275,109)	-	(30,014)
Dividing wall and kitchen bench	-	23,076	(25,220)	-	(2,144)
New office space upstairs Gym	-	20,700	(19,120)	-	1,580
Switchboard Replacement	79,806	-	40,639	-	39,167
Accessway Handrails	31,543	-	(26,196)	-	5,347
Block A, B, C Heat Pumps	(2,725)	-	-	-	(2,725)
Blocks 4,5,8,9,10 Roof Replacements	-	205,200	-	-	205,200
Workspace Creation	-	19,800	(12,375)	-	7,425
Seats and Shading	-	39,131	-	-	39,131
Totals	571,657	906,262	(1,206,705)	-	190,026

Represented by:

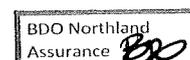
Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

300,245
(110,219)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals, Assistant Principals and Business Managers.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,700	6,525
<i>Leadership Team</i> Remuneration	1,125,479	888,972
Full-time equivalent members	10	6
Total key management personnel remuneration	1,130,179	895,497

There are 11 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance members and Property members that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
Benefits and Other Emoluments	0-10	0-10

Principal 2

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

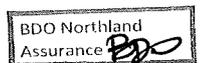
	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	50-60
Benefits and Other Emoluments	-	0-10

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	24.00	19.00
110-120	8.00	6.00
120-130	3.00	4.00
130-140	0.00	1.00
	35.00	30.00

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



20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2022 Actual	2021 Actual
Total Number of People		

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

22. Commitments

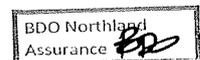
(a) Capital Commitments

As at 31 December 2022 (with the exception of the commitments disclosed in Note 17 - Funds Held for Capital Works) the Board has not entered into any further contract agreements.

(Capital commitments at 31 December 2021: Funds Held for Capital Works - \$190,026)

(b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments. (Operating Commitments 31 December 2021: Nil).



23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,534,633	446,328	213,280
Receivables	1,368,606	1,141,060	1,141,059
Investments - Term Deposits	2,114,685	1,384,095	2,084,095
Total Financial assets measured at amortised cost	<u>5,017,924</u>	<u>2,971,483</u>	<u>3,438,434</u>

Financial liabilities measured at amortised cost

Payables	1,220,063	1,039,478	1,039,478
Finance Leases	86,398	95,075	132,039
Total Financial Liabilities Measured at Amortised Cost	<u>1,306,461</u>	<u>1,134,553</u>	<u>1,171,517</u>

24. Events After Balance Date

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





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New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAPARAOA COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Whangaparaoa College (the School). The Auditor-General has appointed me, Adelle Wilson using the staff and resources of BDO Northland 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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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.

PARTNERS: Adelle Wilson Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Kiwi Sport Statement, the Statement of Responsibility, the Analysis of Variance report and the list of Trustees, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink that reads 'Adelle Wilson'.

Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand

Whangaparāoa College – 2022 Action Plan



Strategic Objective – Ensure Te Tiriti O Waitangi Is Central To Everything We Do

Success is: In 5 years, Māori tikanga, reo and mātauranga will be integrated and normalised at Whangaparāoa College, with Māori whānau, staff and learners engaged and reaching their potential with our kura

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Talk with learners/ākonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement	1. Staff professional development is focussed on cultural competencies through our Kāhui Ako – at least 2 sessions per term <ul style="list-style-type: none"> Gather baseline and end of year data 	RCH / MCR	<ul style="list-style-type: none"> Baseline and end of year language surveys Professional learning time MOE Professional learning money 	1. By end of year every member of WGP: <ul style="list-style-type: none"> can outline the importance of correct pronunciation Has 2 opportunities to learn te reo Māori 	Completed
	2. Assembly for whole school focussed on Te Reo Māori – 1 per term <ul style="list-style-type: none"> Gather baseline and end of year data 	MCR	<ul style="list-style-type: none"> Time – 2 hours per term Orah App survey 	2. By end of year, a 50% increase in knowledge from learners on Tikanga	In progress
Seek advice from our Māori community on how best to include tikanga Māori in values, practices and organisational culture	1. Meet with Te Herenga Waka o Orewa in Term 1 to ascertain needs	POC	<ul style="list-style-type: none"> Time – 6 hours Principal and DP time 	1. By end of Term 1, meeting has been held and framework drafted for implementation	In progress
	2. At least 1 hui per term with Māori whānau	MCR	<ul style="list-style-type: none"> Venue Money for hui and kai (TBC) 	2. Meetings are held and voice collected to be used by SLT to inform practise	Completed
	3. Establish a Māori whānau leadership rōpū consisting of parents, community and learners	MCR	<ul style="list-style-type: none"> Time – 20 hours DP time 	3. Whānau leadership rōpū established by end of 2022	In progress
Update plans, policies, and curriculum to integrate our local tikanga Māori and mātauranga Māori	1. All school policies are placed on a review cycle to have this lens place on them	Board	<ul style="list-style-type: none"> Time – 20 hours Policy committee 	1. Every policy is reviewed and reflects Te Tiriti o Waitangi by end of 2022	Completed

Commentary: We completed a significant amount of work in this area of our plan for 2022. We connected with Whānau and our local marae, and have planned to implement a Bilingual until for 2023. We will also partner with ERO to critique this aspect of our strategic plan, in 2023 and beyond. The next steps for us is to ascertain the appropriate Iwi connections and ensure that we are ready to engage with Mana Whenua. We will continue to partner with the MOE in assisting us with this.

Whangaparāoa College – 2022 Action Plan

Strategic Objective – Coordinate Our Approach To Hauora

Success is: Every learner and all staff feel safe, comfortable, and free from discrimination or harmful behaviour within the school. There is no place for bullying (physical/emotional or online) and our culture means it does not take hold at Whangaparāoa College or in our school community. Mindfulness is normalised within the school, and all these factors result in increased achievement and well being



How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
All learners feel safe at break times	<ol style="list-style-type: none"> Baseline and end of year surveys on safety at break times Staff 'duties' will be checked for compliance 'Hotspots' identified through Orah App 'Hotspots' monitored by SLT 	CLL SLT DEA SLT	<ul style="list-style-type: none"> Survey tool through Orah App Time – 1 hour per day DP time Time – 2 hours per week DP time Orah App Time - 1 hour per day DP time 	<ol style="list-style-type: none"> A 30% reduction in learners who feel unsafe by end of year – surveys completed Term 1 and 4 All staff are compliant to duty requirements by end of Term 1 - 'Hotspot' areas are reduced or are hard to identify by end of year 	Completed Completed In progress
Truancy is minimised	<ol style="list-style-type: none"> Send text message to whānau every time an unexplained absence is recorded Termly follow-up with learners who have unexplained absences recorded 	RUS / CLL	<ul style="list-style-type: none"> Text message fees Time – 2 hours per day Attendance Office Time – 1 hours per week with Kaiārahi 	<ol style="list-style-type: none"> Every absence has been explained (Intermittent absences = 0) Every absence has been explained Schoolwide attendance exceeds 85% 	In progress In progress In progress
Learners have an avenue to report bullying	<ol style="list-style-type: none"> Orah App professional development is given to all staff Orah App is presented to all learners through assemblies and whānau time 	CLL DEA/CLL	<ul style="list-style-type: none"> Professional development time – 10 hours DP time, 3 hours staff time Assembly time – 5 hours Principal Whānau time – 3 hours per term 	<ol style="list-style-type: none"> All staff have some knowledge of Orah App by end of Term 1 Orah App used by all learners by end of Term 1 Survey in Term 1 and 4 to measure positive change 	Completed Completed Completed
Establish a Hauora Champion who will lead our Hauora transformation	<ol style="list-style-type: none"> Design job description for Assistant Principal with responsibility for Hauora Appoint to this position 	MCR MCR	<ul style="list-style-type: none"> \$80k Time – 20 hours Principal 	<ol style="list-style-type: none"> Start of Term 3 Term 4 for 2023 start 	Completed Completed
Mindfulness is part of every learner's day	<ol style="list-style-type: none"> Mindfulness programme for whānau time developed by start of Term 1 Mindfulness professional development given to all staff twice per term Mindfulness expectations part of Professional Growth Cycle for teachers Survey learners to gauge effectiveness of Mindfulness 	CLL WRR/DEA POC DEA	<ul style="list-style-type: none"> Time - 10 hours DP time Time – 3 hours per term for all staff Time – 2 hours per term for all staff Orah App Time - 5 hours DP time 	<ol style="list-style-type: none"> Mindfulness programme presented to staff at start of Term 1 Professional learning opportunities given 2 times per term Every teacher has Professional Growth Cycle reflections on mindfulness Learners report an improved Hauora due to Mindfulness 	Completed Completed Completed In progress
School expectations are clear and known	<ol style="list-style-type: none"> School expectations (rules) are reviewed by BPRAG Current procedures are realigned to updated expectations School expectations are communicated to learners, staff and community 	CLL CLL MCR	<ul style="list-style-type: none"> Time - 10 hours DP time Time - 10 hours DP time Time - 10 hours DP time Communications 3 hours Principal time 	<ol style="list-style-type: none"> School expectations are reviewed by end of term 1 Current procedures are reviewed by end of Term 2 School expectations are communicated by start of Term 3 	Completed Completed Completed
Evaluate Year 7 pilot – scale-embed mindfulness programme throughout the school	<ol style="list-style-type: none"> Evaluate Year 7 programme with learner feedback Plan 2022 Delivery for Years 8-13 Deliver required PD for staff and learners 	POC	<ul style="list-style-type: none"> 10 hours DP time 20 hours DP time 25 hours PD time 	<ol style="list-style-type: none"> Programme for Years 8-13 reflects learner voice Year 8-13 programme evaluated termly and shows improved performance in achievement 	In progress In progress

Commentary: We introduced a specific role for an Assistant Principal to lead Hauora, beginning in Term 2 this year. This has brought a slight change in how we do this in regards to this objective, and a more holistic, and strategic approach to our original plan. We have also had to review the many 'Apps' we were connected to and the validity of data being received. We continue to work on general practices and procedures around learner attendance, and have planned for more Pastoral support time for middle leaders in 2023 to support this. Our Mindfulness and general Hauora programmes are being extended into Year 8 and 9 for 2023 as a result of an internal review.

Whangaparāoa College – 2022 Action Plan

Strategic Objective – Harness Innovation & Technology to Create Connectedness

Success is: Whangaparāoa College is recognised for using technology safely and effectively to enhance learning and personal development

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Phones are only used when appropriate (During class time, phones will only be used to enhance teaching and learning)	1. Review implementation of device/phone policy in classrooms and around school by end of Term 1	CLL	<ul style="list-style-type: none"> • Time – 15 hours DP time 	1. Policy implementation reviewed by end of Term 1	Completed
	2. Communicate policy to all at start of each term	MCR	<ul style="list-style-type: none"> • Communication tools • Time – 3 hours Principal time • Time – 15 hours DP time 	2. Learners know policy and adhere to it – reported through Orah App	Completed
	3. Enforce policy by start of Term 2	SLT			
School expectations are clear and known	1. Communicate policy to all at start of each term	MCR	<ul style="list-style-type: none"> • Time – 5 hours DP time 	1. Policy implementation reviewed by end of Term 1	Completed
	2. Reinforce expectations at school wide assemblies	MCR	<ul style="list-style-type: none"> • Time – 3 hours Principal time 	2. Learners know policy and adhere to it – reported through Orah App	Completed
	3. Survey every learner at start and end of year to measure progress		<ul style="list-style-type: none"> • Orah App • Time – 5 hours DP time 		
A specific role to enhance technology is created	1. Design job description for Assistant Principal with oversight of Innovation and Technology	MCR	<ul style="list-style-type: none"> • \$60k • Time – 20 hours Principal 	1. Completed by start of Term 1	Completed
	2. Appoint to this position	MCR		2. Start of Term 2	Completed
	3. Position reviews technology use and provides recommendation to Principal for 2023	RGZ	<ul style="list-style-type: none"> • 100 hours – AP (I&T) position 	3. End of year	Completed
Learner voice informs decision making	1. School expectations (rules) are reviewed by BPRAG	CLL	<ul style="list-style-type: none"> • Time – 10 hours DP time 	1. By end of Term 1	Completed
	2. Recommendations made to SLT	CLL	<ul style="list-style-type: none"> • Time – 3 hours SLT time 	2. Term 2	Completed
	3. Current procedures are realigned to updated expectations	CLL	<ul style="list-style-type: none"> • Communication tools 	3. Term 2	Completed
	4. School expectations are communicated to learners, staff and community	MCR	<ul style="list-style-type: none"> • Time – 5 hours Principal time 	4. Every Term	Completed
Review application across the school, systems used and how they are used. Identify the best tools for the job	1. Move to Google as main platform at start of 2022	RGZ	<ul style="list-style-type: none"> • Time – 30 hours DP time • Professional knowledge/skill 	1. Start of Term 1	Completed
	2. Survey success during Term 1	RGZ	<ul style="list-style-type: none"> • Time – 5 hours SLT time 	2. End of Term 1	Completed
	3. Identify 'gaps' for learners and staff to rectify in Term 2	RGZ	<ul style="list-style-type: none"> • Time – 5 hours SLT time 	3. 'Gaps' reduced every term	Completed
	4. Repeat surveys above every term	RGZ	<ul style="list-style-type: none"> • Time - 5 hours SLT time 		
	5. Ensure all staff are proficient for full implementation in 2023	RGZ	<ul style="list-style-type: none"> • PLD – 400 hours staff time (total) 	4. All staff feel prepared for 2023	Completed

Commentary: We appointed an Assistant Principal to oversee this objective at the start of Term 2, and have made significant progress. As we look towards 2023, the focus will shift from 'operational' tools to utilising technology inside the classroom to enhance learners' educational experience.

Whangaparāoa College – 2022 Action Plan

Strategic Objective – Deliver a Wide Range of Learning Pathways That Enhance Learner Achievement

Success is: All Learners have a clear and achievable pathway goal and Whangaparāoa College is in the top 10 schools in NZ for learners achieving their goals

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Have clear targets for our senior learners and their academic results	<ol style="list-style-type: none"> Every senior learner has a 'goals' conversation with their Kaiārahi, Goals are recorded in a system accessible to all relevant teaching staff, Systematic recording of results of monitoring meetings which are held twice per term Academic targets set for school 	<p>WRR</p> <p>WTE - PLs</p> <p>WRR/WTE</p> <p>WRR/WTE</p>	<ul style="list-style-type: none"> Time – 4 hours per term per kaiārahi Time - 4 hours per term per kaiārahi Digital platform (KAMAR) Time - 4 hours per term per kaiārahi Time – 5 hours SLT time 	<ol style="list-style-type: none"> Completed by end of Term 1 Completed by end of Term 1 Academic meetings are recorded in KAMAR for every learner (2 per term) Targets are ambitious, but realistic, and set by end of Term 1 – Reported to BOT every Term 	<p>Completed</p> <p>Completed</p> <p>Completed</p> <p>Completed</p>
Connect with local business and tertiary providers for support	<ol style="list-style-type: none"> Meet WGP Business Association in Term 1 Ascertain need/desire to engage with WGP College Meet with Massey and Auckland Universities and AUT Ascertain need/desire to engage with WGP College 	<p>WRR/WTE</p> <p>WRR/WTE</p> <p>WRR</p> <p>WRR</p>	<ul style="list-style-type: none"> Time – 10 hours Principal time Time – 5 hours Principal time Time – 10 hours SLT time Time – 5 hours SLT time 	<ol style="list-style-type: none"> Meeting held Term 1 Report presented to BOT early Term 2 Meeting held in Term 1 Report presented to BOT early Term 2 	<p>Completed</p> <p>Completed</p> <p>In progress</p> <p>In progress</p>
Review and develop Gateway and Careers programmes	<ol style="list-style-type: none"> Gain learner voice on success of Careers and Gateway Use findings to review current practise against Make recommendation to BOT for 2023 	<p>WRR</p> <p>WRR</p> <p>WRR</p>	<ul style="list-style-type: none"> Time - 10 hours DP time Time - 10 hours DP time Time - 10 hours DP time 	<ol style="list-style-type: none"> By start of Term 2, learner voice collected Review completed Term 2 Recommendations to BOT in Term 3 	<p>Completed</p> <p>Completed</p> <p>Completed</p>
Establish a scholarship programme for the most able learners	<ol style="list-style-type: none"> Identify need/desire from learners Ascertain staff specialities to support learners Plan programme to support staff and learners Implement planned programme 	<p>WRR/POC</p> <p>WRR/POC</p> <p>WRR/POC</p> <p>WRR</p>	<ul style="list-style-type: none"> Time - 20 hours DP time Time - 20 hours DP time Time - 25 hours DP time Time – 5 hours per week DP time 	<ol style="list-style-type: none"> All learners wanting to complete scholarship exams are identified Teaching implemented for said learners Scholarship success rate increases to 10 	<p>In progress</p> <p>In progress</p> <p>In progress</p>
Improve University Entrance pass rates	<ol style="list-style-type: none"> Every senior learner has a 'goals' conversation with their Kaiārahi, Goals are recorded in a system accessible to all relevant teaching staff, Systematic records results of monitoring meetings which are held twice per term Academic targets set for school 	<p>WRR</p> <p>Also POC/CLL overlap - kaiārahi and subject teachers as kaiārahi</p>	<ul style="list-style-type: none"> Time Time Digital platform (KAMAR) Time Time 	<ol style="list-style-type: none"> Completed by end of Term 1 Completed by end of Term 1 Academic meetings are recorded in KAMAR for every learner (2 per term) Targets are ambitious and set by end of Term 1 – Reported to BOT every Term 	<p>Completed</p> <p>Completed</p> <p>Completed</p> <p>Completed</p>

Commentary: This continues to be an area that we need to develop. Our academic results are below expectations still, despite having targeted support and a more 'hands on' approach to supporting learners. As a result, we will do more to support our curriculum leaders and review our assessment methods for the whole school in 2023.

Whangaparāoa College – 2022 Action Plan

Strategic Objective – Whangaparāoa College Unique Character

Success is: Whangaparāoa College has a clear and unique character that represents our local environment and community and uses our surroundings to further enhance and deliver our curriculum



How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Contact and connect with Shakespear Regional Park	1. Contact SOSSI, ARC, DOC to discuss options	WTE	<ul style="list-style-type: none"> Time – 10 hours DP time 	1. Contact made by end of Term 1	Completed
	2. Establish agreement on how we will work together	WTE	<ul style="list-style-type: none"> Time - 20 hours DP time 	2. Agreement confirmed by end of Term 2	In progress
Develop community projects for the end of year for our junior learners - community clean-up/volunteer day	1. Learners survey community needs	WTE	<ul style="list-style-type: none"> Time – 30 hours staff time 	1. Completed and reported by end of Term 1	In progress
	2. Develop Action Plan to support community	WTE	<ul style="list-style-type: none"> Time – 20 hours SLT and staff time Time – 5 days per term 	2. Action plans confirmed by start of Term 2	
	3. Implement action plans into project	WTE	<ul style="list-style-type: none"> Money – budget to support community 	3. Junior learners complete project by end of year	
Develop a sustainability programme that connects our learners to the community	1. Learners survey community needs	WTE	<ul style="list-style-type: none"> Time – 10 hours staff time 	1. Needs ascertained by end of Term 1	Completed
	2. Develop Action Plan to support community	WTE	<ul style="list-style-type: none"> Money 	2. Action Plan written in Term 2	Completed
	3. Implement action plans	WTE	<ul style="list-style-type: none"> Time – 30 hours staff time 	3. Term 2 implementation	Completed
	4. Review school wide sustainability programme to minimise environmental footprint and regenerate our environment	WTE	<ul style="list-style-type: none"> Time – 40 hours staff time Time – 20 hours staff time 	4. Term 2 review	Completed
	5. Implement school wide sustainability programme to minimise environmental footprint and regenerate our environment	WTE	<ul style="list-style-type: none"> Time – 50 hours staff time Money – budget dependant on need 	5. Sustainability programme is implemented by the start of 2023 based on the review above	In progress
Promote extracurricular activities	1. Survey learners and community to determine extracurricular activities that are desired.	CLL	<ul style="list-style-type: none"> Time – 15 hours SLT time 	1. Extracurricular activities offered represent the needs/desires of the community	Completed
	2. Develop framework to deliver activities, partnering with local groups where possible	CLL	<ul style="list-style-type: none"> Time – 15 hours SLT time 	2. WGP College supports learners through local organisations by partnering with them.	In progress

Commentary: We continue to develop our school as a central point for our community and as one that embraces the unique qualities of our surroundings. We have connected with many different agencies that will continue to support our curriculum and co curricular programmes in 2023. This will be a significant priority for our ongoing review in 2023.

Whangaparāoa College – 2022 Action Plan



Strategic Objective – Enhanced Curriculum Funding

Success is: Whangaparāoa College delivers a high-quality curriculum using sustainable funding streams and financial support

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Raise awareness of the importance and use of donations	<ol style="list-style-type: none"> Educate the community on the importance of donations, what they are used for, what cannot be provided without them Make paying donations as easy as possible for families through Kindo Provide greater clarity of learner account status with regular statements to whānau 	<p>Board</p> <p>WOO</p> <p>WOO</p>	<ul style="list-style-type: none"> Time – 20 hours staff time Kindo - ~\$25K Time - 20 hours staff PD Time – 30 hours staff time 	<ol style="list-style-type: none"> Donations are increased by \$50k 	<p>In progress</p> <p>In progress</p> <p>In progress</p>
Host events to communicate our funding deficit and open the floor for ideas	<ol style="list-style-type: none"> In Term 1, host an 'open event' to discuss funding models with community Develop a funding direction group to assist BOT 	<p>MCR</p> <p>MCR</p>	<ul style="list-style-type: none"> Time – 15 hours BOT time Time – 20 hours BOT and Principal time 	<ol style="list-style-type: none"> Donations are increased by \$50k 	<p>In progress</p>
Rent our fields and facilities to select organisations and for select uses	<ol style="list-style-type: none"> Contact local organisations about forming partnerships for facility use Develop formal partnerships for facility hire and use 	<p>CAT</p> <p>CAT</p>	<ul style="list-style-type: none"> Time – 25 hours Principal time Time – 30 hours Principal time 	<ol style="list-style-type: none"> Facility hireage net profit increases by \$30k 	<p>In progress</p>
Develop a cohesive business plan regarding alumni and sponsorship opportunities.	<ol style="list-style-type: none"> Key priorities are identified by Alumni organisation Financial and engagement plan developed Sustainability and future proof plan prepared 	<p>WTE</p> <p>WTE</p> <p>WTE</p>	<ul style="list-style-type: none"> Time – 25 hours DP time Time – 40 hours Foundation time Time – 50 hours Foundation time 	<ol style="list-style-type: none"> By end of Term 2 business, financial and engagement plan presented to BOT Sustainability plan presented to BOT by end of year 	<p>Completed</p> <p>In progress</p>
Develop a cohesive business plan around international students as a sustainable revenue source	<ol style="list-style-type: none"> Business plan presented to BOT by June 2022 and ratified 	<p>POC</p>	<ul style="list-style-type: none"> Time – DP time 100 hours plus marketing and travel expenses 	<ol style="list-style-type: none"> Business plan adopted and implemented International learners are at 20FTE by year end providing \$10k net profit 	<p>Completed</p>

Commentary: We will continue to review our funding and revenue streams as we look to diversify our curriculum. We have welcomed back International learners this year and enrolments for 2023 are positive. We have begun an Alumni and will continue to work on this in 2023. Our facilities are good and we still need to promote the hireage of community use of these.



Whangaparāoa College

Statement of Kiwi Sport for the year ending 31 December 2022

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received a total of \$35,698.44 (excluding GST): \$ 7,743.64 for Years 7 & 8 and \$27,954.80 for Years 9-11 as a component of the Operations Grant. The funding was spent on equipment and coaching in various sports and a contribution towards two sports co-ordinators and a sports director.

Steve McCracken
Principal