

WAITAKERE COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	44
Principal:	Mark Shanahan
School Address:	42 Rathgar Road, Henderson, Auckland
School Postal Address:	PO Box 21-144, Henderson, Auckland
School Phone:	09 836 7890
School Email:	mark@waitakere-college.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
Analupe Utumoengalu	Elected	Student Rep	May-19
Cindy Delaney	Elected	Parent Rep	Jun-22
Elle-Lee Amai	Co-opted	Parent Rep	May-19
Eric Bechet	Elected	Board Chair / Parent Rep	May-19
Ina Sufia	Elected	Parent Rep	Jun-22
Jane Coup	Elected	Staff Rep	Jun-22
Joan Thomas	Elected	Board Chairperson	Jun-22
Mark Shanahan	Appointed	Principal	Current
Rebecca Hopkins	Elected	Parent Rep	Jun-22
Sallyanne Taulaga	Elected	Student Rep	Jun-22
Sandra Hickey	Elected	Parent Rep	May-19
Silivia Safia-Meaola	Elected	Dept Chair / Parent Rep	May-19
Sirjit Anderson	Co-opted	Parent Rep	Jun-22
Steve Bishop	Elected	Parent Rep	Jun-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

WAITAKERE COLLEGE

Annual Report - For the year ended 31 December 2019

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Waitakere College

Statement of Responsibility

For the year ended 31 December 2019

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

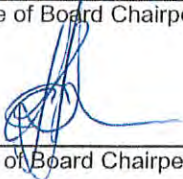
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

JEAN THOMAS

Full Name of Board Chairperson



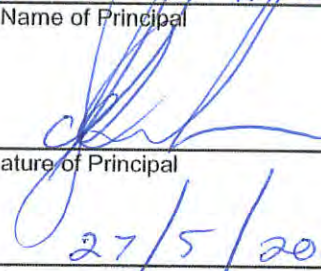
Signature of Board Chairperson

27/5/2020

Date:

MARK PATRICK SHAWAHAN

Full Name of Principal



Signature of Principal

27/5/2020

Date:

Waitakere College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	15,819,392	14,843,036	14,881,034
Locally Raised Funds	3	1,383,360	1,075,758	1,187,564
Interest income		63,196	88,000	87,089
Gain on Sale of Property, Plant and Equipment		-	-	74
International Students	4	208,622	216,927	221,851
		<u>17,474,570</u>	<u>16,223,721</u>	<u>16,377,612</u>
Expenses				
Locally Raised Funds	3	748,121	511,325	575,503
International Students	4	143,474	188,849	153,079
Learning Resources	5	11,474,998	10,931,908	10,871,147
Administration	6	699,581	702,894	727,822
Finance		19,124	21,500	24,427
Property	7	3,855,872	3,699,032	3,985,964
Depreciation	8	428,124	400,000	406,634
Loss on Disposal of Property, Plant and Equipment		4,247	-	3,193
		<u>17,373,541</u>	<u>16,455,508</u>	<u>16,747,769</u>
Net Surplus / (Deficit) for the year		101,029	(231,787)	(370,157)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>101,029</u>	<u>(231,787)</u>	<u>(370,157)</u>

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

Waitakere College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>2,913,303</u>	<u>2,913,306</u>	<u>3,283,460</u>
Total comprehensive revenue and expense for the year		101,029	(231,787)	(370,157)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		41,085	-	-
Equity at 31 December	25	<u>3,055,417</u>	<u>2,681,519</u>	<u>2,913,303</u>
Retained Earnings		3,055,417	2,681,519	2,913,303
Equity at 31 December		<u>3,055,417</u>	<u>2,681,519</u>	<u>2,913,303</u>

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.

Waitakere College

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	682,751	550,411	520,205
Accounts Receivable	10	649,099	878,745	878,746
GST Receivable		15,492	72,984	72,984
Prepayments		38,268	15,259	15,259
Inventories	11	23,381	25,483	25,483
Funds held for Capital Works Projects	19	14,555		
Investments	12	1,656,449	2,014,100	2,014,100
		<u>3,079,995</u>	<u>3,556,982</u>	<u>3,526,777</u>
Current Liabilities				
Accounts Payable	14	880,902	1,091,787	1,091,788
Revenue Received in Advance	15	423,063	374,422	374,422
Provision for Cyclical Maintenance	16	57,431	53,120	53,120
Finance Lease Liability - Current Portion	17	124,759	233,817	233,817
Funds held in Trust	18	24,884	68,763	130,418
Funds held for Capital Works Projects	19	-	16,340	16,341
		<u>1,511,039</u>	<u>1,838,249</u>	<u>1,899,906</u>
Working Capital Surplus/(Deficit)		1,568,956	1,718,733	1,626,871
Non-current Assets				
Property, Plant and Equipment	13	1,820,132	1,626,096	1,949,745
Work in Progress		182,128	-	-
		<u>2,002,260</u>	<u>1,626,096</u>	<u>1,949,745</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	468,846	530,672	530,672
Finance Lease Liability	17	46,953	132,638	132,638
		<u>515,799</u>	<u>663,310</u>	<u>663,310</u>
Net Assets		<u>3,055,417</u>	<u>2,681,519</u>	<u>2,913,303</u>
Equity	25	<u>3,055,417</u>	<u>2,681,519</u>	<u>2,913,303</u>

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

Waitakere College
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		4,850,459	4,358,526	4,351,645
Locally Raised Funds		1,685,604	894,332	1,006,137
International Students		231,057	208,224	213,148
Goods and Services Tax (net)		57,492	(71,135)	(71,135)
Payments to Employees		(1,087,084)	(843,478)	(1,138,843)
Payments to Suppliers		(5,070,491)	(4,518,820)	(4,132,706)
Cyclical Maintenance Payments in the year		(141,710)	58,031	(82,039)
Interest Paid		(19,124)	(21,500)	(24,427)
Interest Received		73,669	90,591	89,680
Net cash from Operating Activities		579,872	154,771	211,460
Cash flows from Investing Activities				
Proceeds from Sale of PPE		-	-	2,977
Purchase of PPE		(437,421)	(523,905)	(225,260)
Proceeds from Sale of Investments		357,651	485,900	85,900
Net cash from Investing Activities		(79,770)	(38,005)	(136,383)
Cash flows from Financing Activities				
Furniture and Equipment Grant		41,085	-	-
Finance Lease Payments		(242,208)	(11,185)	(177,310)
Painting contract payments		-	(71,820)	(71,820)
Funds Administered on Behalf of Third Parties		(105,534)	(14,466)	47,189
Funds Held for Capital Works Projects		(30,896)	(295,989)	(295,988)
Net cash from Financing Activities		(337,553)	(393,460)	(497,929)
Net increase/(decrease) in cash and cash equivalents		162,549	(276,694)	(422,852)
Cash and cash equivalents at the beginning of the year	9	520,205	827,105	943,055
Cash and cash equivalents at the end of the year	9	682,751	550,411	520,205

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

Waitakere College

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Waitakere 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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 29.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

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.

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.

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:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

q) 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).

r) 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.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

t) 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.

u) Budget Figures

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

v) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	3,367,378	3,276,266	2,942,455
Teachers' Salaries Grants	7,830,231	7,472,910	7,408,943
Use of Land and Buildings Grants	3,138,702	2,826,295	3,100,050
Resource Teachers Learning and Behaviour Grants	649,075	586,897	529,459
Other MoE Grants	321,651	207,128	457,565
Other Government Grants	512,355	473,540	442,562
	15,819,392	14,843,036	14,881,034

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	149,200	36,500	85,765
Activities	622,781	607,403	676,074
Trading	237,987	222,700	251,357
Fundraising	200,661	147,500	160,897
Overseas Trips	172,731	61,655	13,471
	1,383,360	1,075,758	1,187,564
Expenses			
Activities	373,170	352,625	391,002
Trading	202,076	158,700	171,034
Overseas Trips	172,875	-	13,467
	748,121	511,325	575,503
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	635,239	564,433	612,061

During the year ended 31 December 2019 20 Students and 4 Staff from the school travelled to Samoa at a cost of \$44,219 for immersion in the local culture/language. The travel was funded by the students.

During the year ended 31 December 2019 24 Students and 3 Staff from the school travelled to Greece and Italy at a cost of \$128,656 for immersion in the local culture/language. The travel was funded by the students.

During the year ended 31 December 2018 students from the school travelled to Vietnam at a cost of \$13,467 to complete humanitarian work and experience the local culture. The travel was funded by the students.

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	14	15	16
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	208,622	216,927	221,851
Expenses			
Advertising	3,600	6,500	5,329
Commissions	16,989	10,598	16,281
Overseas Trips	10,000	18,000	10,767
International Student Levy	7,150	4,800	4,964
Employee Benefit - Salaries	87,547	103,027	96,791
Other Expenses	18,188	45,924	18,947
	143,474	188,849	153,079
<i>Surplus/ (Deficit) for the year International Students'</i>	65,148	28,078	68,772

During the year ended 31 December 2019 Principal travelled to Cambodia at a cost of \$6,500 and the International Students Director travelled to Thailand at a cost of \$3,450 for the purpose of recruiting new students for the school. The travel was funded by the school.

During the year ended 31 December 2018 the International Director travelled to Cambodia and Thailand at a cost of \$10,767 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international students fees revenue.

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	3,003,843	2,978,267	2,725,488
Information and Communication Technology	118,642	127,687	150,784
Library Resources	7,937	10,000	7,737
Employee Benefits - Salaries	8,245,379	7,679,550	7,875,799
Staff Development	99,197	136,404	111,339
	11,474,998	10,931,908	10,871,147

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,566	9,816	9,656
Board of Trustees Fees	4,517	6,000	5,520
Board of Trustees Expenses	8,762	12,300	8,217
Communication	39,356	41,160	57,257
Consumables	24,031	31,000	(113)
Operating Lease	4,955	-	42,166
Other	91,044	112,013	102,665
Employee Benefits - Salaries	472,840	449,245	462,857
Insurance	15,745	16,100	15,137
Service Providers, Contractors and Consultancy	27,765	25,260	24,460
	<u>699,581</u>	<u>702,894</u>	<u>727,822</u>

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	283,705	276,488	267,723
Cyclical Maintenance Provision	84,195	102,342	242,412
Grounds	36,648	37,794	54,259
Rates	16,973	25,400	31,036
Repairs and Maintenance	150,331	297,487	122,134
Use of Land and Buildings	3,138,702	2,826,295	3,100,050
Security	29,197	30,188	41,722
Employee Benefits - Salaries	116,121	103,038	126,628
	<u>3,855,872</u>	<u>3,699,032</u>	<u>3,985,964</u>

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

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	23,905	22,335	23,905
Furniture and Equipment	105,386	98,463	98,895
Information and Communication Technology	36,283	33,900	29,955
Motor Vehicles	12,796	11,955	14,676
Leased Assets	240,592	224,787	229,778
Library Resources	9,162	8,560	9,425
	<u>428,124</u>	<u>400,000</u>	<u>406,634</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	680,681	548,388	518,182
Bank Call Account	2,070	2,023	2,023
Cash and cash equivalents for Cash Flow Statement	<u>682,751</u>	<u>550,411</u>	<u>520,205</u>

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

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	53,764	329,801	329,802
Interest Receivable	11,644	22,117	22,117
Teacher Salaries Grant Receivable	583,691	526,827	526,827
	<u>649,099</u>	<u>878,745</u>	<u>878,746</u>
Receivables from Exchange Transactions	65,408	351,918	351,919
Receivables from Non-Exchange Transactions	583,691	526,827	526,827
	<u>649,099</u>	<u>878,745</u>	<u>878,746</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	4,620	25,483	25,483
School Uniforms	18,761	-	-
	<u>23,381</u>	<u>25,483</u>	<u>25,483</u>

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	1,656,449	2,014,100	2,014,100
Total Investments	<u>1,656,449</u>	<u>2,014,100</u>	<u>2,014,100</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	744,886	-	-	-	(23,905)	720,981
Furniture and Equipment	613,429	193,694	(437)	-	(105,386)	701,300
Information and Communication	114,716	9,633	-	-	(36,283)	88,066
Motor Vehicles	37,320	42,564	-	-	(12,796)	67,088
Leased Assets	373,417	47,359	(1,624)	-	(240,592)	178,560
Library Resources	65,977	11,132	(3,810)	-	(9,162)	64,137
Balance at 31 December 2019	1,949,745	304,382	(5,871)	-	(428,124)	1,820,132

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	956,194	(235,213)	720,981
Furniture and Equipment	1,629,160	(927,860)	701,300
Information and Communication	647,563	(559,497)	88,066
Motor Vehicles	280,984	(213,895)	67,089
Leased Assets	680,325	(501,765)	178,560
Library Resources	150,934	(86,798)	64,136
Balance at 31 December 2019	4,345,160	(2,525,028)	1,820,132

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	768,791	-	-	-	(23,905)	744,886
Furniture and Equipment	660,127	55,100	(2,903)	-	(98,895)	613,429
Information and Communication	-	-	-	-	(29,955)	114,716
Technology	51,559	93,112	-	-	-	144,671
Motor Vehicles	37,585	14,411	-	-	(14,676)	37,320
Leased Assets	437,275	165,920	-	-	(229,778)	373,417
Library Resources	67,001	11,594	(3,193)	-	(9,425)	65,977
Balance at 31 December 2018	2,022,338	340,137	(6,096)	-	(406,634)	1,949,745

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	956,194	(211,308)	744,886
Furniture and Equipment	1,449,355	(835,926)	613,429
Information and Communication Technology	669,904	(555,188)	114,716
Motor Vehicles	238,420	(201,100)	37,320
Leased Assets	715,471	(342,054)	373,417
Library Resources	148,371	(82,394)	65,977
Balance at 31 December 2018	4,177,715	(2,227,970)	1,949,745

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	217,263	490,654	490,654
Accruals	31,793	30,724	30,724
Employee Entitlements - Salaries	558,714	502,457	502,458
Employee Entitlements - Leave Accrual	73,132	67,952	67,952
	<u>880,902</u>	<u>1,091,787</u>	<u>1,091,788</u>
Payables for Exchange Transactions	880,902	1,091,787	1,091,788
	<u>880,902</u>	<u>1,091,787</u>	<u>1,091,788</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	130,793	108,358	108,358
Other	292,270	266,064	266,064
	<u>423,063</u>	<u>374,422</u>	<u>374,422</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	583,792	583,792	423,419
Increase/ (decrease) to the Provision During the Year	84,195	-	242,412
Use of the Provision During the Year	(141,710)	-	(82,039)
Provision at the End of the Year	<u>526,277</u>	<u>583,792</u>	<u>583,792</u>
Cyclical Maintenance - Current	57,431	53,120	53,120
Cyclical Maintenance - Term	468,846	530,672	530,672
	<u>526,277</u>	<u>583,792</u>	<u>583,792</u>

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	133,482	233,817	250,951
Later than One Year and no Later than Five Years	49,318	132,638	139,010
Later than Five Years	-	-	-
	<u>182,800</u>	<u>366,455</u>	<u>389,961</u>

18. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	24,884	68,763	130,418
	<u>24,884</u>	<u>68,763</u>	<u>130,418</u>

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

19. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block B Reroof, Toilets & Kitchen <i>in progress</i>		(50,728)	36,173		-	(14,555)
Block A Reroofing <i>completed</i>		127,254	161,770	(289,024)	-	-
Special Needs Modification <i>in progress</i>		(12,878)	12,878	-	-	-
MLE A & E Block <i>completed</i>		(47,307)	417,446	(370,139)	-	-
F Block <i>completed</i>		-	46,123	(46,123)	-	-
Totals		<u>16,341</u>	<u>674,390</u>	<u>(705,286)</u>	<u>-</u>	<u>(14,555)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(14,555)
	<u>14,555</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block B Reroof, Toilets & Kitchen <i>in progress</i>		20,875	-	(71,603)	-	(50,728)
Block A Reroofing <i>in progress</i>		266,020	200,000	(338,766)	-	127,254
Special Needs Modification <i>in progress</i>		(1,846)	-	(11,032)	-	(12,878)
MLE A & E Block <i>in progress</i>		-	283,000	(330,307)	-	(47,307)
Block C Drainage <i>completed</i>		27,280	6,000	(33,280)	-	-
B Block Drainage <i>completed</i>		-	71,842	(71,842)	-	-
Totals		<u>312,329</u>	<u>560,842</u>	<u>(856,830)</u>	<u>-</u>	<u>16,341</u>

20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,517	5,520
Full-time equivalent members	0.17	0.50
<i>Leadership Team</i>		
Remuneration	843,190	959,353
Full-time equivalent members	7	8
Total key management personnel remuneration	847,707	964,873
Total full-time equivalent personnel	7.17	8.50

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180 - 190
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	7.00	6.00
110 - 120	2.00	1.00
130 - 140	0.00	0.00
150 - 160	0.00	0.00
	9.00	7.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into the following contract agreements for capital works.

In 2019 the school signed a contract with DAPSCO Limited for a canopy extension and reroofing of an existing canopy structure for \$144,981. At balance date there was an outstanding amount due of \$123,234.

(Capital commitments at 31 December 2018: \$316,329)

(b) Operating Commitments

As at 31 December 2019 the Board has no operating contracts:

	2019 Actual \$	2018 Actual \$
No later than One Year	-	22,967
Later than One Year and No Later than Five Years	-	32,153
Later than Five Years	-	-
	-	55,120

25. Managing Capital

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

26. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	682,751	550,411	520,205
Receivables	649,099	878,745	878,746
Investments - Term Deposits	1,656,449	2,014,100	2,014,100
Total Financial assets measured at amortised cost	<u>2,988,299</u>	<u>3,443,256</u>	<u>3,413,051</u>

Financial liabilities measured at amortised cost

Payables	880,902	1,091,787	1,091,788
Finance Leases	171,712	366,455	366,455
Total Financial Liabilities Measured at Amortised Cost	<u>1,052,614</u>	<u>1,458,242</u>	<u>1,458,243</u>

27. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all school and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School Holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

28. Comparatives

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

29. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments:

This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WAITAKERE COLLEGE'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Waitakere College (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 21 that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 Standards, Reduced Disclosure Regime

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion we draw attention to the disclosures in note 27 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees are responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance and Kiwisport note 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Waitākere College

Analysis of Variance for 2019

Improvement Plan 1A Literacy	
School Strategic Learning Goal	Annual Goals
To improve the levels of literacy from the beginning of Year 9 to the end of Year 10	To develop subject specific Reading Comprehension skills with targeted Year 9 core classes.
Baseline data and Target	
To raise the PAT Reading Comprehension Scale Scores of all students by 5 base points	

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<i>New initiatives or significant actions</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Re-set baseline literacy data with testing of all students at the start of Year 9.	Developed a process for digital PAT's (+ hard copy booklets for reference) to gain richer information from the testing. Stanines at Year 9 dropped overall from T1 to T4 2019. 47% of students at the start of Year 9 2019 were at Stanines 1-3 for Reading Comprehension 51% of students at the end of Year 9 2019 are at Stanines 1-3 for Reading Comprehension. 96 out of 180 students (53%) made a gain of 5 or more base points. 55 (31%) gained by up to 5 base points. 3 (2%) made no change and 26 (14%) had scale score drops.	Shifts are not easily seen in such a small time period. Comparison data at T4 Y9 is with T1 Yr 10, so this could explain the stanine drop, but does comply with NZCER recommendations of validity.	Consider what other measurement tools could be more valid to provide data for improved tracking.

<p>Literacy focused Teacher-Only-Day and subsequent Professional Learning (PL) time to support teachers to enhance their teaching of literacy (language for learning)</p>	<p>Increased appreciation amongst staff of the Literacy needs of our students. Some more explicit vocabulary and comprehension strategies being used by teachers.</p>	<p>There needs to be an even greater expectation on teachers to bring a major literacy focus to this work.</p>	<p>Establish a Leader of Literacy position to design and roll out Literacy Professional Learning and spearhead a mindset shift to raise the profile of Literacy / Language for Learning.</p>
<p>Multiple smaller scale strategies: Reading Plus Reading Buddies Reading baskets</p>	<p>Reading Plus (RP) continued to be a successful tool, used in all English classes. Lexia was used in ACL. Reading Buddies also a success. Reading Baskets: some spread into Tutor Classes</p>	<p>RP - Engaging and easy to use tool - needs greater time spent on it. ACL looking to expand in 2020. Excellent buy-in from prefects and Y9s for Buddy programme. Reading Baskets requires Tutor Teacher buy-in - Difficult during that time slot.</p>	<p>Continue all of these. Expand to "Words of the week" = 400 words a year = 10 words a week - research based target. Introduce SSR - Sustained Silent Reading twice per week. Increase visibility of Literacy via promotions like Speaking and Listening Days, Reading weeks, Writing weeks</p>
<p>Core Class teacher Literacy Pilot. Teachers of 2x Y9 Core classes part of ongoing PL and observation cycle with outside provider - Richard Watkinson Evaluation Associates</p>	<p>Workshops with the Core Class teachers run by Richard Watkinson were followed by observations. PAT data shows no gain through this programme. Teachers reported that they increased their skillset and focus on Literacy in their teaching but felt overall that it was not something they would want to continue- as it felt like an addition with little value tangible outcome.</p>	<p>Hard to resource without taking teachers out of class. The pilot model with selected teachers meant that some felt there was inequity.</p>	<p>Set expectations for whole staff literacy - consistently across the school so it is simply "what we do around here" and everyone has the same expectations. Introduce literacy observations / coaches and a tool to support this - WSL's and LSC's could support this work</p>

Improvement Plan 1B Numeracy	
Strategic Goal	Annual Goal
To improve the levels of numeracy from the beginning of Year 9 to the end of Year 10	To raise student engagement, interest, confidence and achievement in Maths by implementation of DMIC
Annual Target	
To start developing a more reliable data set for longitudinal tracking of numeracy in the junior school. To have all junior Maths teachers developing in the use of DMIC in classes	

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<i>New initiatives or significant actions</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Re-set baseline literacy data with testing of all students at the start of Year 9.	All Year 9 students were tested with the NZCER on-line PAT testing to set a new baseline for better tracking numeracy from Years 9-10.	Successful using the on-line PAT testing. Block booking was successful and catch-up sessions. Testing late in the term delayed results for reporting.	Give students up to three weeks settling in before testing. Block book over a week thereafter.
Collaborative problem solving based learning extended to more classes with greater regularity of implementation	DMIC was a department focus for student engagement, problem solving and numeracy development Teacher uptake and use varied according to confidence levels	More time is needing to be provided to teachers to be cognisant with the DMIC tasks.	Development of more common DMIC tasks and increased professional development focussing on working through these together

Improvement Plan 1B NCEA Achievement						
Strategic Goal			Annual Goal			
Increase levels of achievement in NCEA						
To raise Level 3 and University Entrance attainment						
Baseline data and Annual Target						
	2015	2016	2017	2018	2019 target	2019 actual
% UE Pass rate	38.4	32.8	41.5	56	56	72

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<p><i>New initiatives or significant actions</i></p> <p>Meeting groups of students in Term 1 for understanding of UE and for study planning</p> <p>Identified the 80 target students</p> <p>Regular check-ins with the dean of target students in study lines (Close tracking of WOF and critical care) and checks on study planners</p> <p>UE Literacy catch-up through EAP</p> <p>EUE class -early identification & more tightly defined group of students</p> <p>Level 3 Summer School workshop</p> <p>Twice a term COL Seminars</p>	<p><i>What happened?</i></p> <p>Great success in our main NCEA area of intervention in 2019!</p> <p>A significant increase in Level 3 results 2018 54% to 2019 73% and in UE, significant increases also in outcomes:</p> <ul style="list-style-type: none"> • 2018 30% to 2019 42% enrolment based • 2018 56% to 2019 72% participation based. 	<p><i>Why did it happen?</i></p> <p>Increased focus on the 80 students with potential for UE, with a focus on these students getting their three 14+credit requirements.</p> <p>Close tracking of those students without UE Literacy and provision of additional courses to enable the acquisition of this.</p>	<p><i>Where to next?</i></p> <p>-EUE replaces a study (not additional)</p> <p>-Re-evaluate the Year 13 courses as to the Standards being offered to allow facilitate 14+</p> <p>-Early Term 1 identification of UE candidates</p> <p>-Structured process of referral for UE literacy support</p> <p>-Inclusion of EAA and EAP in EUE</p> <p>-Develop collaboration of mentoring team with :</p> <p>-Year 13 teachers HODs and Shine ,</p> <p>-Medical Science co-ordinators, careers.</p> <p>-Continue mentoring in groups (T2-3)- increasing targeting</p> <p>-Outside motivational speakers</p> <p>- Coordinate Mates and Maths mentoring programmes for increased consistency.</p>

University mentors		
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Improvement Plan 1E Māori Achievement						
Strategic Goal		Annual Goal				
Accelerate success for Maori students		Improve Level 1- 3 Maori NCEA attainment				
Baseline data and Annual Target						
% Pass rate	2015	2016	2017	2018	2019 target	2019 Actual
Maori NCEA 1	66	77	61	72	75	58
Maori NCEA 2	80	75	79	55	82	84
Maori NCEA 3	37	34	53	42	65	69
Maori NCEA UE	23	17	28	24	32	24

Actions 2019 <i>New initiatives or significant actions</i>	Outcomes <i>What happened?</i>	Variance from target and reasons for variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Close tracking of U.E. & L3 Maori students</p> <p>Year 12 Maori student study centre</p> <p>Year 11 Maori student huis</p> <p>Maori student Leadership groups at two levels with responsibilities</p> <p>Monitoring of Year 11 Maori student engagement with school.</p> <p>Enhanced dialogue with parents and whanau of Year 11 Maori Include most academically at risk Year 10 and</p>	<p>Both Level 2 and 3 Maori results show vastly improved outcomes</p> <p>-Level 3 Maori increased from 47% to 69% (from 7% behind All Students to 4%). U.E. was consistent at 24% .</p> <p>- Level 2 Maori increased from 54% to 84% (from 26% behind All Students to just 4%)</p> <p>- Level 1 Maori pass rate dropped sharply from 73% to 58% although the gaps with All Students closed from 13% to 10%. This mirrors</p>	<p>Year 13 students had increased tracking of progress and especially U.E. Literacy.</p> <p>The Year 12 student study group proved very popular in its support and the manaakitanga provided.</p> <p>Mentoring of Year 11 was not given the focus or provision of previous years so as to allow concentration on</p>	<p>Continue the close tracking of Year 13</p> <p>Establishment of Year 11 Academic mentor (TR) with a particular focus on Maori.</p> <p>Increased collaboration of academic mentors and pastoral team with bi-weekly meetings and review of students and progress.</p>

11 Maori students in Blue light mentoring	national and decile 3 results.	other levels.
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Improvement Plan 1F Pasifika Achievement			
Strategic Goal	Annual Goal		
Accelerate success for Pasifika students	Raise Pasifika U.E. and Level 3 attainment levels		
Baseline data and Annual Target <i>Raise UE pass rate from 19% to 25%</i>			
% Pass rate	2015	2016	2017
Pasifika NCEA L.3	43.1	46.9	59.8
U.E % Pass rate	23.6	18.5	25.6
		2018	2019 target
		56.4	60.0
		19.2	25.0
			2019 Actual
			71.6
			23.0%

Actions 2019	Outcomes	Variance from target and reasons for variance <i>Why did it happen?</i>	Evaluation
<i>New initiatives or significant actions</i> SUSO and University Maths mentoring. Regular meetings with Yr 13 Dean to discuss barriers and celebrate milestones e.g. for UE Literacy	<i>What happened?</i> A very significant improvement in the Level 3 outcomes for Pasifika students 60% to 72% This result essentially equating to the 73% for All Students. U.E. outcomes also improved, from 19% to 23%, just short of the target set.	Close tracking of students by the Year 13 dean and Achievement Taskforce. Komiti Pasifika updates on extra curricular activities were reported termly, combining of Forecast data and pastoral guidance to enable effective communication and setting of goals.	<i>Where to next?</i> Involve Komiti staff more across all areas of the school using termly updates as an effective way of collaborating so as to guide and support students..
Pasifika Prefects led the end of Year Celebrations from planning meetings to the MC roles on the night.		Student agency and ownership. Giving the mana to the students to Tautua back to the staff.	Continue to support and grow the 2020 Pasifika prefects to be more involved in our termly Fonos.

Improvement Plan 2 Attendance	
Improvement Plan - Domain: Learning	
School Strategic Learning Goal	School Annual Learning Target
To improve levels of attendance as a vital prerequisite of raising student achievement.	Improve attendance to 95% across the school
Baseline data and Target	
2016- 85.9%	2017- 85.9% 2018- 88.2% 2019 88.7%
Key Improvement Strategies	
Communicating high expectations (reinforcing current practice)	

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<i>New initiatives or significant actions</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Reinforcing current processes and systems within Pastoral Team and Tutor Classes - e.g. Attendance Process PPT	Attendance in Terms 1 and 2 improved slightly from previous years. Overall attendance improved by 0.5% across the school from 2018.	Defaulting 'T' (Truancy) issues were addressed more. Productive talks with staff, reinforcing professional conversations and attendance expectations. Use of snipping tools to communicate attendance data. Weekly feedback and face to face touching base around attendance expectations.	Continue to reinforce consistency in using the processes. Goal setting and reward systems with Deans' target students. Deans' three weekly strategic meeting to be used in PCT time across 2020. Deans to ensure follow up meeting or contact is set after attendance meetings with parents.

Improvement Plan 3 Enhancing Teaching	
Strategic Goal	Annual Goal
To improve student engagement and outcomes through strengthening Culturally Responsive Pedagogy and Inquiry in the College	To train our first 10 teachers as Impact Coaches (Culture Counts) and transition our Performance Management systems to work towards alignment and coherence with Culture Counts.
Baseline data and Annual Target	
<i>Increase Accredited Impact Coaches from one (CM) to three (CM, OM, HR), and then key HODs. Take the 22 teachers new to the college through the CRP observation and coaching process.</i>	

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<i>New initiatives or significant actions</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Whakawhanaungatanga Inquiry through Term 1-start Term 2	<ul style="list-style-type: none"> - Increased confidence of the processes (survey) - Clearly increased understanding on how it works. - Engagement in inquiry and understanding of the inquiry process = success even if people weren't overly positive. - Sharing at the end - really positive. - Flexibility was given as to how teachers present inquiry. 	<p>Strongly scaffolded whole staff Inquiry programme through Wednesday morning Professional Learning and Teacher Only Day.</p> <p>Some staff found the scaffolding supportive, some found it constraining.</p>	<ul style="list-style-type: none"> - Target support of the Inquiry process to those that most need it - new teachers - Explore alternative models of Inquiry while maintaining rigour - greater autonomy for Curriculum Leaders
Literacy - Increased school and teacher awareness of Literacy demands of our students	<ul style="list-style-type: none"> - PAT data does not show a major positive shift in reading comprehension at this stage from Term 1 to Term 4 of year 9. 	<p>Staff awareness of the Literacy challenges facing our students has increased through the PL programme and TOD.</p>	<ul style="list-style-type: none"> - Increased opportunity for Curriculum Leaders to be more involved in development and leadership of Professional Learning and Literacy strategies

			Sharing of strategies worked well PD sharing days. ToD mid year	Literacy Coaches to support teacher practice (perhaps COL or LSC's)
Staff Wellness			Sarah - breathing techniques Staff appreciated the intent but felt it wasn't always effective. Sandra delivered 2 x staff meeting sessions	Continue but more regular and ensure it is meeting our staff needs. Look to minimise the school controllable causes of teacher stress.
Me and My School data	<p>"My family's culture is treated with respect by the teachers" Y9 2018 to Y10 2019 No notable shift. Y9 2019 Maori rates vs Whole year 9= 88% vs 91%</p> <p>"I am interested in what I am learning" Y9 2018 to Y10 2019 = Slight drop from 54% to 47% Y9 2019 Maori rates vs Whole year 9= 61% vs 72%</p>	<p>Did not see the shifts that we had hoped to.</p> <p>There was less whole school focus on the RBL profile this year as work was focused on training Impact Coaches - upskilling individuals.</p>	Bring a greater focus to RBL through the Professional Learning programme	
CM to train OM and HR to be Accredited Impact Coaches. CM, OM, and HR to train GN, FG, CG, FD, WN. All new teachers to be observed and coached using the CRP model.	<p>OM and HR Accredited Impact Coaches. GN, FG, CG, FD and WN Accredited Impact Coaches with Conditions. All new teachers observed and coached.</p>	<p>OM and HR trained successfully.</p> <p>GN, FG, CG, FD and WN need more experience leading coaching conversations to achieve full accreditation.</p>	<p>GN, FG, CG, FD and WN to take new teachers in 2020 through the process, OM and CM to provide support with coaching conversations. GN, FG, CG, FD and WN should be fully accredited by Term 2. OM and CM to target teachers of core classes to take them through the process three times a term. OM to continue to train VT and MK. FG to continue to train PA and FN.</p>	

Improvement Plan Building Student Capacity

Improvement Plan - Domain: Learning

Strategic Goal

To build student capacity through voice, leadership and agency

Annual Goal

Year 9 and 10 students taking an increased responsibility and leadership in their own learning

Develop a Profile of Leadership for Year 11-13 students

Baseline data and Annual Target

Increased Weekly Report card averages by Tutor Class 2018 (see attached sheet)

Senior student confidence and capability in presenting

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<i>New initiatives or significant actions</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Year 11, 12 & 13. - Development of the prefect programme, voting process and selection - Reading Buddies mentoring programme	We strengthened their leadership skill set through specific leadership building sessions.	More planning and structured guidance with a stronger cohort.	Yr 13- to strengthen house spirit, assemblies (e.g. Term 3 half a day inter-house competition). Year 11 Dingle Foundation involvement in mentoring. Yr 12 leadership programme- own name/dream big. Linking TRUSO to the Year 12 leadership group Shoulder tap Year 13 peer mentors who were connected with the students from their Yr 9 Tutor Classes. Give the students 'real' agency

<p>Year 9 and 10 - Weekly report cards. Changed categories to be more attitude based</p>	<p>Students' attitudes towards effort and learning improved.</p>	<p>Anecdotally, more conversations around what grades students were getting and why. Communication with staff, students and families about expectations of weekly report cards. Used more often as part of pastoral dealings, parent conversations, and prize givings.</p>	<p>Core class teachers giving examples of what good grades actually look like so that students are aware and can take ownership. e.g. When outlining the week's work, make it clear what is expected to get a 4.</p>
<p>Creation of a more robust Student Representative council in Year 9</p>	<p>Students have come up with projects, in collaboration with their Tutor Classes,</p>	<p>Leadership and organisation at an early stage gave students more confidence (good for when they get to senior level). Also, it's good to have a student voice informing the Tutor Classes, as opposed to the Dean and / or teacher telling them what's going on.</p>	<p>They will continue into Year 10, where Joe Hoye can streamline their goals as he chooses. TRUSO mentoring start in Term 1</p>

Improvement Plan 5- Te Kahui Ako	
Strategic Goal	Annual Goal
To improve student outcomes via enhanced transitions through greater collaboration between all teachers of WC with teachers in other schools of the Kāhui Ako.	To connect teachers of Waitakere College with teachers of related curriculum areas at our main feeder schools to strengthen understanding of the characteristics of the learning contexts from which our students are coming, and the experiences they have had.
Within School Leaders are pedagogical leaders within the school.	Within School Leaders are supported to take greater leadership responsibility within the school.
Annual Target	
Teachers have met with the teachers at feeder schools at least twice, and have an improved understanding of the prior learning experiences our Year 9 students are bringing into the College	
Increase visibility and role clarity of Within School Lead Teachers.	

Actions 2019	Outcomes	Variance from target and reasons for variance	Evaluation
<i>New initiatives or significant actions</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Teachers meet with the feeder school subject area specialists at least once and shared the Year 9 programmes and heard about Year 8 programmes	Secondary English departments met together. COL Secondary Senior Leadership met together.	Whole staff meeting where depts could meet with others from Liston and St Dom's were unable to be realised due to existing meeting schedules being unable to change. Preference identified for the Colleges to start this work rather than with the feeder schools.	Whole staff meeting with Liston and St Dom's in Term 1 Teacher Only Day in June 2020 will again be whole COL - opportunity there to make this happen which we will suggest to the COL leadership.
Curriculum Leaders continue discussions with feeder school curriculum leaders to develop coherent transitions, initially through identifying similarities and differences in programming.	The CCD is a good example of this working in Mathematics.	The amount of resource put into achieving that puts it out of reach for other areas without the resourcing. Focus was put on other things. Logistically very challenging to engineer this across sites.	Consider ways that this information can be shared asynchronously as a first step.

<p>Within School Lead teachers (WSL) take responsibility for delivering a range of Professional Learning within the school around CRP, Literacy and Inquiry.</p>		<p>Some Professional Learning was led by WSL's, mainly in Literacy. No ownership of Inquiry by these roles.</p>	<p>Expectation of WSL's when appointed did not include leadership of Inquiry, or particularly of WSL's. The roles as established are quite siloed.</p>		<p>New expectations 2020 of WSLs - keeping the roles more fluid by building this into the job description.</p>
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Joan Thomas
 Record Chair

School

WAITAKERE COLLEGE

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$31,644 (excluding GST). The funding was spent on Sports Staff Wages and Sports Equipment. The number of students participating in organised sport decreased from 48% to 43% of the school roll.