

WAIRARAPA COLLEGE



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 241
Principal: Shelley Power
School Address: 83 Pownall Street, Masterton
School Postal Address: PO Box 463, Masterton 5840
School Phone: 06 370 0400
School Email: mstanley@waicol.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Lisa McDonald	Chairperson	Elected	Manager	Jun-22
Shelley Power	Principal	ex Officio		Dec-19
Maria McKenzie	Parent Rep	Elected	YETE Strategic Support	Jun-22
Hamish Taylor	Parent Rep	Elected	Relief Teacher	Jun-22
Brett Tickner	Parent Rep	Elected	Bank Manager	Jun-22
Kirsten Browne	Parent Rep	Elected	Building Inspector	Jun-22
Tai Gemmell	Parent /Māori Rep	Elected	Business Owner	Jun-22
Fleur Hardman	Staff Rep	Elected	Manager	Jun-22
Grace Hancox	Student Rep	Elected	Teacher	Jun-22
Rosa Day	Student Rep	Elected	Student	Oct-20
			Student	Oct-19
Helena Barwick	Limited Statutory Manager	MOE Appointed		

Accountant / Service Provider: Openbook Solutions Limited

WAIRARAPA COLLEGE

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
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Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 20	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwisport

Wairarapa 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.

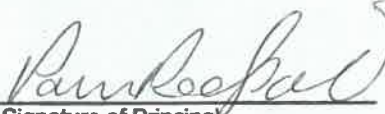
The School's 2019 financial statements are authorised for issue by the Board.

Lisa McDonald
Full Name of Board Chairperson


Signature of Board Chairperson

28 May 2020
Date:

Pamela Joan Redpath
Full Name of Principal


Signature of Principal

28 May 2020
Date:

Helenz Bzlinck
Full Name of Limited Statutory Manager


Signature of Limited Statutory Manager

28-05-2020
Date:

Wairarapa 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	10,237,016	9,446,170	9,662,849
Locally Raised Funds	3	845,321	420,813	863,479
Interest income		19,727	15,000	21,463
Hostel	4	800,545	703,767	895,819
International Students	5	135,030	96,402	189,930
		<u>12,037,639</u>	<u>10,682,152</u>	<u>11,633,540</u>
Expenses				
Locally Raised Funds	3	526,922	249,334	532,294
Hostel	4	1,081,316	774,239	1,061,610
International Students	5	32,430	32,452	88,478
Learning Resources	6	7,322,094	6,952,954	7,233,788
Administration	7	635,411	482,402	581,160
Finance		26,838	13,000	27,687
Property	8	2,303,652	1,946,878	1,914,541
Depreciation	9	250,669	210,850	230,017
Loss on Disposal of Property, Plant and Equipment		0	0	1,078
		<u>12,179,332</u>	<u>10,662,109</u>	<u>11,670,654</u>
Net Surplus / (Deficit) for the year		(141,693)	20,043	(37,114)
Other Comprehensive Revenue and Expenses		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>(141,693)</u>	<u>20,043</u>	<u>(37,114)</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.



Wairarapa College
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		2,466,688	2,466,688	2,468,802
Total comprehensive revenue and expense for the year		(141,693)	20,043	(37,114)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,171	0	35,000
Equity at 31 December	32	2,327,166	2,486,731	2,466,688
Retained Earnings		2,327,166	2,486,731	2,466,688
Reserves		0	0	0
Equity at 31 December		2,327,166	2,486,731	2,466,688

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.



Wairarapa College
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	10	230,701	398,098	326,629
Accounts Receivable	11	488,941	560,000	570,644
GST Receivable		18,579	0	0
Prepayments		27,545	15,000	15,388
Inventories	12	24,111	25,000	28,735
Investments	13	633,809	535,000	520,813
Funds held for Capital Works Projects	21	5,086	0	0
		<u>1,428,772</u>	<u>1,533,098</u>	<u>1,462,209</u>
Current Liabilities				
GST Payable		0	5,000	7,047
Accounts Payable	15	746,277	645,000	675,992
Borrowings - Due in one year	16	110,517	15,743	15,743
Revenue Received in Advance	17	152,129	165,000	157,647
Provision for Cyclical Maintenance	18	37,820	166,309	96,759
Finance Lease Liability - Current Portion	19	52,734	52,401	43,160
Funds held in Trust	20	20,446	50,000	45,539
Funds held on behalf of Wairarapa Shakespeare Cluster	22	176	0	15
		<u>1,120,100</u>	<u>1,099,453</u>	<u>1,041,902</u>
Working Capital Surplus/(Deficit)		308,672	433,645	420,307
Non-current Assets				
Property, Plant and Equipment	14	2,593,034	2,654,624	2,700,015
		<u>2,593,034</u>	<u>2,654,624</u>	<u>2,700,015</u>
Non-current Liabilities				
Borrowings	16	0	100,000	111,823
Provision for Cyclical Maintenance	18	393,673	333,172	362,722
Provision for Hostel Building		2,846	2,846	2,846
Finance Lease Liability	19	86,289	85,520	104,268
Funds held in Trust	20	91,732	80,000	71,975
		<u>574,540</u>	<u>601,538</u>	<u>653,634</u>
Net Assets		<u>2,327,166</u>	<u>2,486,731</u>	<u>2,466,688</u>
Equity	32	<u>2,327,166</u>	<u>2,486,731</u>	<u>2,466,688</u>

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



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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,812,257	2,689,982	2,639,296
Locally Raised Funds		929,045	460,929	849,685
Hostel		773,444	728,767	725,178
International Students		151,127	96,402	142,909
Goods and Services Tax (net)		(25,627)	(2,047)	(69,419)
Payments to Employees		(2,102,884)	(1,710,689)	(1,719,540)
Payments to Suppliers		(2,335,209)	(1,956,382)	(2,559,382)
Cyclical Maintenance Payments in the year		(28,500)	(28,500)	(39,245)
Interest Paid		(26,943)	(13,000)	(27,687)
Interest Received		16,704	15,000	22,114
Net cash from / (to) the Operating Activities		163,414	280,462	(36,091)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(93,093)	(165,459)	(161,282)
Purchase of Investments		(112,996)	(14,187)	0
Proceeds from Sale of Investments		0	0	82,481
Net cash from / (to) the Investing Activities		(206,088)	(179,646)	(78,801)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,171	0	35,000
Finance Lease Payments		(29,986)	(29,995)	(42,756)
Loans Received/ Repayment of Loans		(17,049)	(11,823)	(15,866)
Funds Administered on Behalf of Third Parties		(5,175)	12,471	(12,261)
Funds Held for Capital Works Projects		(3,215)	0	82,607
Net cash from Financing Activities		(53,254)	(29,347)	46,724
Net increase/(decrease) in cash and cash equivalents		(95,928)	71,469	(68,168)
Cash and cash equivalents at the beginning of the year	10	326,629	326,629	394,797
Cash and cash equivalents at the end of the year	10	230,701	398,098	326,629

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.

Wairarapa College

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Wairarapa 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 32.

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 14.

Cyclical maintenance provision

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 18.

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) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprise of canteen stock and livestock. 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.

i) 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.

j) 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:

Buildings and Improvements	40 years
Furniture and equipment	10–20 years
Information and communication technology	2–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3–5 years
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

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

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

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

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and other student payments 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.

o) 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

r) 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.

s) 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.

t) Budget Figures

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

u) 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	2,208,387	2,119,077	2,006,714
Secondary Tertiary Alignment Resource	102,527	100,000	106,484
Teachers' salaries grants	5,812,472	5,530,428	5,765,534
Use of Land and Buildings grants	1,527,446	1,225,760	1,225,760
Resource teachers learning and behaviour grants	3,165	0	701
Other MoE Grants	547,710	470,905	551,367
Other government grants	35,309	0	6,289
	10,237,016	9,446,170	9,662,849

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	104,120	67,002	110,316
Fundraising	8,870	0	39,916
Farm	53,979	45,500	29,816
Other revenue	152,139	82,492	135,672
Trading	143,312	137,050	136,510
Activities	274,414	88,769	411,249
Overseas Travel	108,487	0	0
	845,321	420,813	863,479
Expenses			
Activities	238,597	84,351	378,315
Overseas Travel	108,482	0	0
Trading	139,527	129,135	136,412
Fundraising (costs of raising funds)	507	310	905
Farm	39,808	35,538	16,662
	526,922	249,334	532,294
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	318,400	171,479	331,185

Overseas travel relates to both the Rugby 1st XV and Netball teams travelling to Australia during 2019. The trip was an opportunity to gain experience whilst competing in overseas competition. Both trips were fully funded by parents and through fundraising.

4. Hostel Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
Hostel Financial Performance			
Hostel Full Boarders	13	10	65
Hostel Weekly Boarders	54	52	0
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Hostel Fees	555,368	630,567	598,345
Other Revenue	245,177	73,200	297,474
	800,545	703,767	895,819
Expenses			
Kitchen	312,357	267,560	270,827
Laundry	17,780	6,500	17,171
Welfare	499	1,300	1,227
Administration	75,374	104,654	98,483
Property	186,300	190,245	215,320
Student supplies	165,138	0	185,293
Employee Benefit - Salaries	323,868	203,980	273,288
	1,081,316	774,239	1,061,610
<i>Surplus/ (Deficit) for the year Hostel</i>	(280,771)	(70,472)	(165,791)

5. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	10	8	10
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	135,030	96,402	189,930
Expenses			
Advertising	4,245	5,000	8,187
Commissions	9,974	12,691	12,357
International student levy	4,355	5,261	335
Employee Benefit - Salaries	4,404	0	35
Other Expenses	9,452	9,500	67,564
	32,430	32,452	88,478
<i>Surplus/ (Deficit) for the year International Students'</i>	102,600	63,950	101,452

6. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	358,498	416,106	404,942
Equipment repairs	7,825	22,000	13,655
Information and communication technology	27,380	22,000	33,420
Extra-curricular activities	40,227	37,000	45,210
Library resources	4,105	5,000	1,764
Employee benefits - salaries	6,812,281	6,363,001	6,647,975
Staff development	71,779	87,847	86,822
	7,322,094	6,952,954	7,233,788



7. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,010	10,000	9,858
Board of Trustees Fees	5,010	5,700	2,972
Board of Trustees Expenses	22,099	10,493	9,971
Intervention Costs and Expenses	30,621	1,307	32,556
Communication	29,643	25,320	25,778
Consumables	16,876	23,421	13,389
Operating Lease	4,262	0	12,617
Legal Fees	15,225	0	0
Other	94,637	66,800	64,845
Employee Benefits - Salaries	352,389	298,861	367,258
Insurance	30,138	25,000	24,557
Service Providers, Contractors and Consultancy	24,502	15,500	17,358
	635,411	482,402	581,160

8. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	29,877	25,000	25,758
Consultancy and Contract Services	160,041	167,576	151,437
Cyclical Maintenance Expense	512	40,000	(32,165)
Grounds	38,561	33,000	40,844
Heat, Light and Water	136,767	120,000	121,349
Rates	44,499	43,691	43,298
Repairs and Maintenance	80,354	58,395	67,186
Use of Land and Buildings	1,527,446	1,225,760	1,225,760
Security	27,290	16,000	22,809
Employee Benefits - Salaries	258,303	217,456	248,265
	2,303,652	1,946,878	1,914,541

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.

9. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Hostel Buildings	4,630	3,750	4,114
Building Improvements	61,038	60,000	61,038
Furniture and Equipment	54,153	10,000	59,049
Information and Communication Technology	36,646	55,000	28,941
Motor Vehicles	136	25,000	826
Textbooks	1,312	100	5,798
Leased Assets	74,324	2,000	50,697
Library Resources	5,529	50,000	6,198
Hostel Equipment	12,901	5,000	13,356
	250,669	210,850	230,017



10. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash on Hand	1,380	15,000	1,380
Bank Current Account	29,861	100,000	87,314
Bank Call Account	199,459	183,098	138,319
Short-term Bank Deposits	0	100,000	99,616
Cash and cash equivalents for Cash Flow Statement	230,701	398,098	326,629

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

11. Accounts Receivable

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Receivables	64,967	159,400	149,218
Receivables from the Ministry of Education	31,611	0	24,458
Provision for Uncollectibility	(16,683)	(25,000)	(22,738)
Interest Receivable	3,594	600	571
Teacher Salaries Grant Receivable	405,452	425,000	419,135
	488,941	560,000	570,644
Receivables from Exchange Transactions	51,878	135,000	127,051
Receivables from Non-Exchange Transactions	437,063	425,000	443,593
	488,941	560,000	570,644

Provision for Uncollectibility

Wairarapa College has receivables with a gross carrying amount of \$96,578 at 31 December 2019. Careful analysis of these receivables has shown the following:

Past Due Days	\$ Amount	% Estimate of Losses	\$ Expected Credit Loss
Current	50,255	0%	0
< 6 months	22,471	20%	4,522
6 months - 1 year	13,506	70%	9,398
1 - 2 years	2,763	100%	2,763
> 2 years	7,583	0%	0
Total	96,578		16,683

12. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Farm Livestock	23,492	23,000	26,250
School Uniforms	0	1,000	1,234
Canteen	619	1,000	1,251
	24,111	25,000	28,735

13. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	633,809	535,000	520,813
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	633,809	535,000	520,813



14. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building - Hostel	167,380	0	0	0	(4,630)	162,751
Building Improvements	1,876,752	0	0	0	(61,038)	1,815,714
Furniture and Equipment	301,312	58,810	0	0	(54,153)	305,968
Information and Communication	91,941	38,231	0	0	(36,646)	93,526
Motor Vehicles	136	0	0	0	(136)	0
Textbooks	1,312	0	0	0	(1,312)	0
Leased Assets	142,094	43,279	0	0	(74,324)	111,050
Library Resources	43,954	3,368	0	0	(5,529)	41,793
Hostel Equipment	75,134	0	0	0	(12,901)	62,232
Balance at 31 December 2019	2,700,015	143,688	0	0	(250,669)	2,593,034

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building - Hostel	185,218	(22,467)	162,751
Building Improvements	2,441,506	(625,792)	1,815,714
Furniture and Equipment	862,833	(556,866)	305,968
Information and Communication	275,778	(182,251)	93,526
Motor Vehicles	86,875	(86,875)	0
Textbooks	56,244	(56,244)	0
Leased Assets	227,137	(116,087)	111,050
Library Resources	193,886	(152,093)	41,793
Hostel Equipment	155,221	(92,988)	62,232
Balance at 31 December 2019	4,484,696	(1,891,663)	2,593,034

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building - Hostel	137,423	34,071	0	0	(4,114)	167,380
Building Improvements	1,937,790	0	0	0	(61,038)	1,876,752
Furniture and Equipment	285,132	75,229	0	0	(59,049)	301,312
Information and Communication	79,196	41,686	0	0	(28,941)	91,941
Motor Vehicles	962	0	0	0	(826)	136
Textbooks	7,110	0	0	0	(5,798)	1,312
Leased Assets	32,913	159,878	0	0	(50,697)	142,094
Library Resources	45,558	5,672	(1,078)	0	(6,198)	43,954
Hostel Equipment	88,490	0	0	0	(13,356)	75,134
Balance at 31 December 2018	2,614,574	316,536	(1,078)	0	(230,017)	2,700,015

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building - Hostel	185,217	(17,837)	167,380
Building Improvements	2,441,506	(564,754)	1,876,752
Furniture and Equipment	744,782	(443,470)	301,312
Information and Communication	238,449	(146,508)	91,941
Motor Vehicles	86,874	(86,738)	136
Textbooks	56,244	(54,932)	1,312
Leased Assets	214,630	(72,536)	142,094
Library Resources	190,518	(146,564)	43,954
Hostel Equipment	213,561	(138,428)	75,134
Balance at 31 December 2018	4,371,781	(1,671,767)	2,700,015



15. Accounts Payable

	2019 Actual \$	2019 (Unaudited) \$	2018 Actual \$
Operating creditors	99,430	150,000	99,476
Accruals	27,413	10,000	8,998
Capital accruals for PPE items	7,316	0	0
Banking staffing overuse	0	5,000	5,225
Employee Entitlements - salaries	488,232	425,000	500,491
Employee Entitlements - leave accrual	123,887	55,000	61,802
	746,277	645,000	675,992
Payables for Exchange Transactions	746,277	645,000	675,992
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	0	0	0
Payables for Non-exchange Transactions - Other	0	0	0
	746,277	645,000	675,992

The carrying value of payables approximates their fair value.

16. Borrowings

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Due in One Year	110,517	15,743	15,743
Due Beyond One Year	0	100,000	111,823
	110,517	115,743	127,566

The school has borrowings at 31 December 2019 of \$110,517 (31 December 2018 \$127,566). This loan is from the ANZ Bank for the purpose of funding the shortfall on the Board portion of the College hall. The loan is secured over all present and after acquired property of the school, interest is 7.21% per annum. The loan facility expired on the 6th of February 2020.

17. Revenue Received in Advance

	2019 Actual \$	2019 Budget \$	2018 Actual \$
International Student Fees	120,579	107,000	104,482
Hostel Fees	0	30,000	27,101
Other	31,551	28,000	26,064
	152,129	165,000	157,647

18. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	459,481	459,481	530,891
Increase/ (decrease) to the Provision During the Year	18,386	40,000	(32,165)
Use of the Provision During the Year	(46,374)	0	(39,245)
Provision at the End of the Year	431,493	499,481	459,481
Cyclical Maintenance - Current	37,820	166,309	96,759
Cyclical Maintenance - Term	393,673	333,172	362,722
	431,493	499,481	459,481



19. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	66,278	65,000	57,418
Later than One Year and no Later than Five Years	96,577	95,000	122,016
Later than Five Years	0	0	0
	162,854	160,000	179,434

20. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	20,446	50,000	45,539
Funds Held in Trust on Behalf of Third Parties - Non-current	91,732	80,000	71,975
	112,178	130,000	117,514

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.

21. 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/ (Write off to R&M)	Closing Balances
Stage 1 Rebuild Costs	<i>completed</i>	0	1,715	(1,715)	0	0
Stage 2 Rebuild Costs	<i>in progress</i>	0	0	(1,627)	0	(1,627)
Radiators	<i>completed</i>	0	127,721	(127,721)	0	0
Caretakers House	<i>in progress</i>	0	0	(3,459)	0	(3,459)
Totals		0	129,436	(134,522)	0	(5,086)

Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Due from the Ministry of Education	(5,086)
	(5,086)

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions/ (Write off to R&M)	Closing Balances \$
Alarm Repairs & Upgrade	<i>completed</i>	(14,800)	29,600	(14,800)	0	0
Radiators	<i>completed</i>	(67,807)	93,198	(25,391)	0	0
Stage 1 Rebuild costs	<i>completed</i>	0	3,394	(3,394)	0	0
Totals		(82,607)	126,192	(43,585)	0	0



22. Funds Held on Behalf of Wairarapa Shakespeare Cluster

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	15	15	220
Funds Received from Cluster Members	3,227	3,000	2,706
Funds Spent on Behalf of the Cluster	(3,066)	(3,015)	(2,911)
Funds Held at Year End	<u>176</u>	<u>0</u>	<u>15</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	176	0	15
Equity	176	0	15

23. 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.

24. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principals and Executive Officer.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,010	2,972
Full-time equivalent members	0.20	0.17
<i>Leadership Team</i>		
Remuneration	643,338	647,868
Full-time equivalent members	5.89	6.00
Total key management personnel remuneration	<u>648,348</u>	<u>650,840</u>
Total full-time equivalent personnel	<u>6.09</u>	<u>6.17</u>

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	140 - 150	160-170
Benefits and Other Emoluments	0	0-0
Termination Benefits	0	0-0

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
130-140	1.00	0.00
120-130	1.00	0.00
110-120	0.00	1.00
100-110	4.00	0.00
	4.00	1.00

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

25. 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	\$48,839	\$0
Number of People	14	0

26. Contingencies

There are no contingent liabilities (except as noted below) 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.

27. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any capital commitments.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating commitments.



28. 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.

29. 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	230,701	398,098	326,629
Receivables	488,941	560,000	570,644
Investments - Term Deposits	633,809	535,000	520,813
Total Loans and Receivables	1,353,451	1,493,098	1,418,086

Financial liabilities measured at amortised cost

Payables	746,277	645,000	675,992
Borrowings - Loans	110,517	115,743	127,566
Finance Leases	139,023	137,921	147,428
Total Financial Liabilities Measured at Amortised Cost	995,818	898,664	950,986

30. Events After Balance Date

1. On the 7th of January 2020 the college ceased running the hostel, the hostel is now being leased to the Pōto College House Trust.
2. 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 schools 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.

31. Comparatives

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

32. 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 11 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 13 Investments:

Term deposits: 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





WAIRARAPA COLLEGE

26 February 2019

Auditlink
196 Broadway Avenue, Palmerston North 4414
PO Box 648
Palmerston North 4440

Re: Kiwisport Statement

Dear Greg,

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2019, the school received total Kiwisport funding of \$24,935.18 (excluding GST). The funding contributed to the Colleges Sports Co-Ordinator wages.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Michelle Stanley'.

Michelle Stanley
Executive Officer

Analysis of Variance Reporting



School Name:	Wairarapa College	School Number:	241
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Strategic Aim:	Our Goal: A thriving, student-centred learning environment that educates students for their future.
Annual Aim:	<p>OUR STUDENTS THRIVE – THEY DEVELOP AND ACHIEVE TO THEIR POTENTIAL</p> <p>GOAL 1: A timetable and curriculum that supports all students to succeed and which is underpinned by a model of effective pedagogy.</p> <p>GOAL 2: A high level of engagement and achievement at Year 9</p> <p>WE ARE STUDENT CENTRED</p> <p>GOAL 3: Guidance and support systems that help all students to enjoy College and achieve and that create pathways through and beyond school</p> <p>GOAL 4: Māori Students who are engaged and supported, enjoying success as Māori</p> <p>WE ARE FUTURE FOCUSED</p> <p>GOAL 5: A school that is open to learning and which actively inquires into its own practice</p> <p>GOAL 6: A school which is future focused and responsive to the opportunities and challenges of the future</p>
Target:	<p>2019 Targets NCEA: YEARS 11-13 (Roll Based)</p> <p>LEVEL 1: Overall: 85% Māori: 80% Pasifika: 80%</p> <p>To exceed the Decile 4-7 average in achievement of males and excellence results</p> <p>LEVEL 2: Overall: 85% Māori: 85% Pasifika: 80%</p> <p>To exceed the Decile 4-7 average in achievement of males and excellence results</p> <p>EVEL 3: Overall: 75% Māori: 70% Pasifika: 70%</p> <p>To exceed the Decile 4-7 average in achievement of males and excellence results</p>

2019 Targets YEAR 9

YEAR 9: Overall: 85 % achieving at or above expected curriculum level

Māori, Pasifika and males: 80 % achieving at or above expected curriculum level

2019 Targets YEAR 10

YEAR 10: Overall: 85 % achieving at or above expected curriculum level

Māori, Pasifika and males: 80 % achieving at or above expected curriculum level

Baseline Data:**Wairarapa College Baseline Data: Results 2015 - 2019**

NCEA Results Overall (Roll Based)				NCEA Results Māori (RB)				NCEA Results Pasifika			
Year	Level 1	Level 2	Level 3	Year	Level 1	Level 2	Level 3	Year	Level 1	Level 2	Level 3
2015	68.9	87.6	66.9	2015	50.9	84.8	57.1	2015		42.9	66.7
2016	78.1	80.1	70.9	2016	62.9	59.5	60.0	2016	50.0	50.0	50.0
2017	80.1	85.8	66.4	2017	67.9	82.2	38.7	2017	53.3	63.6	25.0
2018	84.8	85.0	70.2	2018	75.5	75.6	60.5	2018	90.0	92.3	42.9
2019	75.5	81.6	67.6	2019	68.5	82.6	68.0	2019	60.0	75.0	72.7
Nat	68.6	76.1	65.5	Nat	54.8	67.1	53.0	Nat	58.4	69.1	58.1
Dec 4-7	71.5	78.7	65.4	Dec 4-7	58.6	71.2	53.4	Dec 4-7	62.4	70.8	56.7
NCEA Results Male				Year 9 Results			Excellence Endorsements (%)				
Year	Level 1	Level 2	Level 3	Year	Overall	Māori	Year	Level 1	Level 2	Level 3	
2015	58.1	81.3	49.2	2015*	86	76	2015	11.6	7.2	8.0	
2016	71.8	69.8	61.3	2016*	79	55	2016	8.8	10.0	8.4	
2017	77.1	81.7	54.2	2017**	84	80	2017	10.8	12.5	11.8	
2018	79.5	81.7	69.7	2018	81	76	2018	13.2	11.9	5.9	
2019	67.5	77.2	61.9	2019	82	72	2019	11.0	11.9	10.3	
Nat	64.1	73.3	60.4	*% achieving 60% or more of their assessments			Nat	16.3	11.5	12.1	
Dec 4-7	68.7	75.5	59.9	** % of grades at or above expected level			Dec 4-7	15.7	12.3	10.9	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>Year 9</u></p> <p>We had a set of targets for Year 9 overall and we also identified a group of students at the start of the year to be placed in the pastoral leaders AKO groups to help raise achievement.</p> <p>These students were selected based on entrance school and testing information as students who could improve academic confidence with some monitoring and checking in.</p> <p>Weekly core class meetings are a valuable tool to enable discussion among staff on individual needs of students.</p>	<p><u>Year 9 Outcomes</u></p> <p>2019 Targets</p> <ul style="list-style-type: none"> 85% achieving at or above the expected curriculum levels 80% Māori, Pasifika and male students achieving at or above expected curriculum levels <p>2019 Results</p> <ul style="list-style-type: none"> Overall 82%(2018 81%) Female 91%(2018 87%) Male 76%(2018 76%) European 86%(2018 86%) Māori 72%(2018 76%) Pasifika 89%(2018 69%) <p>Priority Learners</p> <p>23 students, all achieved some form of academic success during the year to various levels.</p> <p>One student has left the school.</p> <p>One student has been moved into an extension class in 2020.</p> <p>From May(first data update) through to August 65% of this group showed positive progress across their core class results.</p> <p>From May to end of year this number had fallen to 35% almost exclusively down to exam results being lower overall than results during the year. A</p>	<p><u>Year 9 Analysis</u></p> <p>The results for 2019 are very similar to the previous year. Some gains have been made around female and Pasifika achievement whilst male and Māori results have remained the same or slightly lower.</p> <p>The 2019 cohort was a challenging group behaviour wise especially with a small core group of males who required constant attention during the year.</p> <p>The identified students placed in AKO groups did well during the year and made solid improvements. Having the time set aside every two weeks to work through the programme which was under the care of a Year 9 leader meant more discussion, planning and confidence was given to these students. The decision to move back to mixed AKO groups in 2020 will make it more challenging to get this time with these students.</p> <p>Departments did spend time together both looking at the courses and working with PLD providers around being culturally responsive. This is work for the school as a whole and will take time to embed.</p> <p>The impact of end of year exams must be noted again on the overall results.</p>	<p><u>Year 9 Next Steps</u></p> <p>There is a new strategic plan being introduced in 2020 which will change our annual targets. We are exploring improving academic outcomes/confidence across all students.</p> <p>Work within departments and the entire school on building positive relationships with our students continues to be fundamental in moving forward.</p> <p>We will need to find a different way of working with identified students other than AKO time and I see core class meetings as being vital for this. The Language Resource department and regular communication with home is vital in this respect.</p> <p>We still need to be thinking about the effectiveness of Year 9 end of year exams. What is the purpose of them and do we prepare them well enough or what are our alternatives given the increase focus on external credits in NCEA.</p>

pattern we see across all year levels including NCEA.

Departments were asked during the year to modify the exams and although the variance in achievement during the year to the exam was far less than previous, it was still a factor across all core classes.

Planning for next year:

We have a new direction and strategic plan. The 2020 targets are around improving the academic outcomes for all students and the Appraisal system is directly related to this. AKO groups have changed so we do not have that valuable contact time with an identified group of Priority Learner students. This was important during previous years, so we will need to plan around this.

Outside agencies are used for individual student support and we utilise the local Boxing Academy Programme. We have mentoring and student leadership opportunities.

The 2020 cohort is large with more females than males which is a first. We have two Digital Learning classes, the Sports Academy and one extension class along with six mainstream classes. More discussion and thought is needed about Year 9 end of Year exams and the impact they have on student success and wellbeing heading into Year 10.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>Year 10</u></p> <p>Identification of priority students based on results from 2018 (mid percentile for common assessments yet not achieving in class.</p> <p>Tracking of priority students -action plan developed with Deans: -Priority Learners based on (a) Academic data (b) Pastoral data (c) Attendance data</p> <p>24 priority students placed with Deans / SLT for mentoring and monitoring.</p> <p>AKO groups based on 'priority learners' academically and targeted by Deans and SLT.</p>	<p><u>Year 10 Outcomes</u></p> <p>June: Anecdotally, staff who teach core subjects were telling us that the 2019 cohort were weaker (on entry point) than previous years. We decided to investigate this, and the data showed us this was indeed the case, with students over 20% lower in the last four years: Entry AsTTle results: 2015: 88% (4a or better) 2016: 82% 2017: 68% 2018: 72% 2019: 65%</p> <p>We broke data down and were concerned with the 11% variance /</p>	<p><u>Year 10 Analysis</u></p> <p>The disappointing results seemed to be a reflection of the entry data, despite our best efforts to target students, mentor groups and provide support through core class meetings and teachers and AKO teachers.</p> <p>The targeted group were more successful, indicating the impact of this work. However, overall, this cohort (which was a large one of 268 student) had a more significant "tail" on entry and this was reflected in results.</p> <p>The major 'drop' in results happened by mid year where students found the level of work more demanding than in</p>	<p><u>Year 10 Next Steps</u></p> <p>The data was not available soon enough as Assay was not available for all of Term 1. There were no real results until the end of Term 3 and this needs to change.</p> <p>In 2020: -We need data by the end of Term 1. -We need to identify "at risk" students much earlier. -We need to have more interaction with Core Class teachers – including early meetings and tracking and focusing on "at risk" students more regularly. -We need to integrate more Well Being strategies into Ako to counter</p>

<p>Identification of Māori students (started with boys but mid year data indicated it needed to include Māori girls so focus changed to include both responsive to needs). Work with Core class teachers .</p> <p>Junior Leadership Programme developed from Class Captain programme. Mentoring programme for at risk boys and girls.</p> <p>School assemblies / information / careers work.</p> <p>Development of school wide Kaiarahi Akoranga Programme.</p>	<p>discrepancy between Māori and Pakaha students in 2019.</p> <p>End of Year Results: Despite our efforts in many areas (including with core class teachers) the results were poor.</p> <p>There was a 71% “pass rate”- of these 65.1% were males and 76.4% were females.</p> <p>39.3% Māori Not achieved compared to 23.1% of European.</p> <p>Core subjects were again low. Excellence has improved for Māori by 2.6% (from 3.7% to 6.3%).</p>	<p>Year 9, particularly those ‘tail’ students with low literacy levels on entry. The gap was more marked in Year 10 than Year 9.</p> <p>Despite some changes to some exams (with a more narrow focus), students generally performed poorly in end of year exams for their core subjects : Maths, English, Science and Social Studies.</p> <p>Māori and Pasifika results dropped in Year 10 as the demands of the work increased.</p>	<p>the growing number of students with anxiety.</p> <p>-We need to build on Tuakena/ Teina for role modelling and mentoring, particularly for our Māori and Pasifika students.</p> <p>-Work with ALL group to focus on increased literacy.</p> <p>-Build in more regular assemblies and Ako time to build on work on subject choice, exam preparation and relevant information.</p> <p>-Work closely with the Language Resource Dept to assist students in classes.</p>
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Planning for next year:

- Integration of more Well Being strategies into Ako time.
- Build on Tuakena Teina to develop effective mentoring between senior and junior students.
- Attend (with SCT) a conference on Well Being and resource programme (ideas) and use resources effectively.
- Lead Communication and Pathways workshops towards the School Wide Strategic Plan developing a clear pathways plan for our students.
- Develop Ako as a core mechanism for whanau partnerships.
- Empower students and whanau through goal setting and review of their learning.
- Build connections with ALL group to address literacy issues.
- Hold regular assemblies to promote learning success.
- Work increasingly on a “strategy and what works well” approach at Core Class Meetings.
- Keep staff informed with early Core Class Meetings -involving Language Resource Department.
- Access and identify “at risk” students much earlier in the year to start targeting them.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>Year 11</u></p> <p>Identified from Year 10 data 23 target Māori students. They were outlined to staff to include them as their target students.</p> <p>The Pastoral team worked with a list of students to monitor and mentor.</p> <p>Prefects offered tutoring during lunchtimes.</p> <p>For Pasifika students and families were mentored / tracked closely by Jenna Katia to support positive academic outcomes</p> <p>Year 11 NZ European / Pakeha Academic results. The target was 85% or above.</p> <p>Held a Year 11 NCEA information evening</p> <p>Benchmarks was introduced to track and monitor the Year 11 cohort</p> <p>This process identified students who had failed a standard, did not submit work or failed to attend. The students came to a mentoring workshop facilitated by our college prefects. Parents were informed and integral to this success.</p> <p>Retention of Year 11 students</p> <p>Summer school</p>	<p><u>Year 11 Outcomes</u></p> <p>The outcome of 67.5% is disappointing. Our results as we were working though the year looked better than this.</p> <p>We believed we had in place a program that was supporting all students.</p> <p>The parents were keen to learn about NCEA. They wanted all their child's assessment statements and to have strategies to help their son / daughter to be successful. I organised the assessment statements and made them accessible on our website.</p> <p>The Year 13 Prefects worked with these students in a mentoring role to share their experiences / strategies.</p> <p>From identifying these students early in the year, with the benchmark strategy, we were able to foster support early and engage in a proactive, preventative and positive way towards academic achievement.</p> <p><u>Benchmarks</u></p> <p>This process identified subjects where a large percentage of students failed a standard. It was an opportunity to ask questions of the classroom teacher about why this happened. This enabled these students to be given another assessment opportunity.</p>	<p><u>Year 11 Analysis</u></p> <p>The continual profiling of these priority students made a difference, this was through twice a term meeting / contact with teachers to discuss student progress. Ongoing communication from the Dean and teachers through KAMAR messaging to track progress. Communication with families about progress with an open-door policy. Students were in the Māori mentoring program building their self-esteem, this had a direct impact to aspire them to gain NCEA Level 1. Early in the year we closely planned the classes to ensure success. Five students were offered opportunities to attend UCOL courses in areas of passion and to build future pathway thinking. This opportunity motivated and engaged these students to see learning purpose</p> <p>This engagement built positive relationships to dispel any academic concerns the families had. The families felt supported and valued to dispel any concerns or questions they had.</p> <p>1:1 meetings / completed surveys with students who we identified from analysing their academic ratio data. Investigated what was happening – not passing standards in one subject, not submitting work or attendance. In serious cases, we had family meetings to build a bigger picture of other things that may be happening</p>	<p><u>Year 11 Next Steps</u></p> <p>Include more Year 11 Māori students in mentoring and support. Closer communication with AKO teacher and families.</p> <p>Survey of Māori students to inform and understand their needs. Homework workshop support</p> <p>Extra tuition support especially literacy and numeracy.</p> <p>Alternative opportunities for students who struggle with school planned and managed carefully.</p> <p>KAMAR messaging to keep track of student progress.</p> <p>To continue with the concept of a Pasifika dean across the senior school.</p> <p>To catch students early and work together to find strategies that will keep them engaged and intent on academic success.</p> <p>We have developed a consistent process to publish assessment statements on our website.</p> <p>To include Tuakana Teina with senior students for mentoring support, during Benchmarks, it was evident that seniors had an influence on Year 11 students and their academic progress.</p>

	<p>Mentoring them/arranging for tuition. Updating their teachers that they were at risk and initiating discussions about next steps for students in specific subjects.</p> <p>These targeted students were invited back where individualised programmes were designed.</p>	<p>e.g. working large hours, family upset / tragedy or loss of motivation. Used our in-school resources e.g. Counsellor or health nurse or outside agencies.</p> <p>Emails were sent out to Year 11 families about ways to support their child through NCEA Level 1.</p> <p>Having the benchmarks set up early in term one, set the scene to demonstrate that Year 11 was important and there were several key criteria for success e.g. good time management, preparation for assessments, having a planner / diary.</p> <p>The difficulty to track and monitor progress of several students due to subjects which had portfolio type assessments especially when no credits were published until late term three. We need to investigate ways where there are indicators along the way.</p> <p>Continual checking of students who had poor attendance and worked with the family to keep them in school.</p>	<p>Identify the subjects that have portfolio assessments and work with the classroom teacher to determine if the student is on track or falling behind.</p> <p>Introduced the Year 11 Pathway to Work home room for 2020. This is to identify students in Year 10 in term four, the students who have poor success academically, attendance and pastoral. Hopefully this will retain more students in gaining academic success at Wairarapa College rather than leaving.</p> <p>Targeted resourcing for students who struggle for a range of reasons, for example a mentoring program for Māori students and students at risk of gaining NCEA Level 1.</p>
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Planning for 2020

1. Resourcing to support Māori students to achieve success as Māori students
2. Attendance is tracked and monitored closely. Work closely with families and students early to improve attendance.
3. The retention of Year 11 students is critical – they all have a transition plan that will be meaningful and sustainable
4. All Year 11 students have an in-depth knowledge of how to engage using digital learning. This will be through cohort assemblies where their peers teach them ‘just in time’ strategies and enable access ‘how to’ knowledge on our intranet
5. All Year 11 students are safe and happy at Wairarapa College. We communicate regularly with the students and give them strategies to care for themselves – guest speakers at cohort assemblies about how to manage stress / pressure from NCEA assessments, where to seek help. Check in with the Guidance Counsellor about the number of Year 11 students who are struggling and develop ways to support them
6. Support the Pathway to Work homeroom class while building the model. This class may require additional resourcing as we may have some shortfall from MOE Alternative Education funding.

7. Support for data tracking for Benchmarks. It is important to be able to see the standard that is not passed, then able to track the year 11 to identify when they miss another assessment.
8. Funding to cover a workshop for Year 11 and to appreciate how to be academically successful. How to study, how to remember, how to manage time...
9. Mentoring / Boxing Academy style opportunity for targeted students.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p><u>Year 12 & 13</u></p> <p>Year 12 and Year 13</p> <ol style="list-style-type: none"> 1. Identified target students using ART criteria to make predictions about NCEA outcomes 2. Target group shared with Deans and Senior Leaders 3. Deans established contact with students and Parents/Whānau to set goals and agree plans 4. Monitoring points at beginning and end of Terms 2 and 3 established 5. Mentors (Deans and SLT) identified to work with each student and liaise with whanau. Fortnightly meetings with students 	<p><u>Year 12 & 13 Outcomes</u></p> <p>Level 2 NCEA Result - 81.6% of students achieved Level 2 NCEA 85% Target NOT met This is a slight drop from last year (82.9%). #The April recalculation by NZQA changed the 2018 result to 85%#</p> <p>Result – 82.6% of Māori students gained NCEA Level 2 80% Target met This is a pleasing result, increasing from 75.6% last year; also well above National (67.1%) and Decile (71.2%) comparisons.</p> <p>Level 3 NCEA Result- 67.6% of students gained NCEA Level 3; above National (65.5%) and Decile (65.4%) results. 75% Target NOT met Result - 68% of Māori students gained Level 3 NCEA; significantly higher than National (53%) and decile (53.4%) 70% Target not met</p>	<p><u>Year 12 & 13 Analysis</u></p> <p>Level 2 Analysis This is a disappointing result overall as it does not follow the improving trend of the number of students gaining Level 2 from the last 2 years. Attendance was a factor for many of those not gaining Level 2; the mid-September tracking sheet has 51 students below our 85% attendance goal.</p> <p><u>Gender</u> There has been a slight decrease across the board for both genders, though we are above the National and Decile comparison figures</p> <p><u>Māori achievement.</u> This is a great result, though not quite as good as 2017 Level 2 results. This is 15% above National and 10% above Decile comparisons. This is an improvement over Level 1 data for Māori achievement for the previous year (75.5%). There was a positive response to the tracking and mentoring of students at risk. Interesting that we did not follow the National and Decile negative trend from last year (2018). 55 students did not gain Level 2 as a Year 12 student during 2019; 15 had left during the year, 3 were on CRHS, 7 were Internationals.</p> <p>Level 3 Analysis <u>Overall:</u> L3 results show drop since last year (drop by (2.6%) One of the concerns about student</p>	<p><u>Year 12 & 13 Next Steps</u></p> <p>Attendance: Although Dean's were in regular contact with home regarding poor attendance, I don't believe it was having a positive impact. I do a weekly tracking sheet for both year levels and will bring parents into school for a face-to-face.</p>

achievement at Level 3 in particular is students making decisions about entering assessments based on their belief that that they either have or don't have enough credits. This also impacts quite noticeably on our external data. A small number of students who chose not to sit some externals believing that they would gain enough credits.

Māori: This is a very pleasing result. It continues the improvement over the previous 2 years. Also gets us closer to the target.

General Comments:

Of the 65 students who did not gain Level 3 in 2018, 12 left during the year, 5 gained their Level 2 Certificate, 6 were International students.

5 students gained both Level 2 and Level 3 during 2018.

Only 9 students in Year 13 had failed to gain their Level 2; 4 of these had left during the year, 3 were Internationals, 1 was on CRHS and the other student had 48% attendance.

As with the Year 12 cohort, lack of attendance is a huge barrier to gaining Level 3: the tracking sheet for Mid-September shows 23 students with an attendance rate below 85%.

Planning for next year:

The tracking of student achievement, although a broad-brush stroke, is a very simple and effective method of flagging those students at risk of not gaining their respective certificate. When this data is shared amongst the Senior Deans we prioritise our efforts to make a difference. This will continue from Term 2, and bi-termly from then.

As well as the weekly attendance tracking we will make home contact sooner to remove the barriers that are in place for some students who are regular non-attenders.

