

# REPOROA COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	164
<b>Principal:</b>	Brendan Carroll
<b>School Address:</b>	Massey Road, Reporoa
<b>School Postal Address:</b>	P O Box 16, Reporoa, 3060
<b>School Phone:</b>	07 333 8117
<b>School Email:</b>	lblyth@reporoa.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Occupation</b>	<b>Term Expired/ Expires</b>
Kerry Pearce	Chairperson	Elected		Aug 2022
Brendan Carroll	Principal	ex Officio		
Graham Monk	Parent Rep	Elected		Aug 2022
Melissa Edwardson	Parent Rep	Elected		Aug 2022
John Guyton	Parent Rep	Elected		Aug 2022
Bruce Tremain	Parent Rep	Elected		Aug 2022
Catherine Silberschmidt	Staff Rep	Elected		Aug 2022
Aaron Edmunds	Student Rep	Elected		Sep 2020
Hine Hati	Other	Co-opted		Sep 2022

**Accountant / Service Provider:** Education Services Ltd

# REPOROA COLLEGE

Annual Report - For the year ended 31 December 2019

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# Reporoa 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.

KERRY STEWART PEARCE

Full Name of Board Chairperson

Brendan Joseph Carroll

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

24.3.21

Date:

24/3/2021

Date:

**Reporoa College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	3,390,687	3,379,363	3,284,826
Locally Raised Funds	3	346,548	178,665	355,350
Interest income		6,946	6,000	7,792
Gain on Sale of Property, Plant and Equipment		-	-	9,429
		<u>3,744,181</u>	<u>3,564,028</u>	<u>3,657,397</u>
<b>Expenses</b>				
Locally Raised Funds	3	159,201	80,800	215,456
International Students	4	1,000	-	-
Learning Resources	5	2,109,203	2,141,143	2,113,754
Administration	6	191,804	171,721	211,312
Finance		8,389	1,500	1,406
Property	7	985,475	1,012,811	988,352
Depreciation	8	167,439	145,000	137,366
Loss on Disposal of Property, Plant and Equipment		-	-	57,009
Loss on Uncollectable Accounts Receivable		8,698	-	-
Transport		20,146	21,000	20,692
		<u>3,651,355</u>	<u>3,573,975</u>	<u>3,745,347</u>
<b>Net Surplus / (Deficit) for the year</b>		92,826	(9,947)	(87,950)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>92,826</u>	<u>(9,947)</u>	<u>(87,950)</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.

**Reporoa College**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		1,126,976	1,146,062	1,214,926
Total comprehensive revenue and expense for the year		92,826	(9,947)	(87,950)
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	24	1,219,802	1,136,115	1,126,976
Retained Earnings		1,219,802	1,136,115	1,126,976
<b>Equity at 31 December</b>		1,219,802	1,136,115	1,126,976

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.

# Reporoa College

## Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	119,028	319,267	32,366
Accounts Receivable	10	178,357	167,269	179,982
GST Receivable		-	35	11,646
Prepayments		7,247	5,353	5,494
Investments	11	369,647	-	214,739
Funds owed for Capital Works Projects	18	-	-	20,556
		<u>674,279</u>	<u>491,924</u>	<u>464,783</u>
<b>Current Liabilities</b>				
GST Payable		1,053	-	-
Accounts Payable	13	186,420	152,822	199,449
Revenue Received in Advance	14	33,513	20,807	25,910
Provision for Cyclical Maintenance	15	43,243	-	-
Finance Lease Liability - Current Portion	16	39,972	20,882	25,591
Funds held in Trust	17	3,105	3,105	3,105
Funds held for Capital Works Projects	18	115,718	-	-
		<u>423,024</u>	<u>197,616</u>	<u>254,055</u>
<b>Working Capital Surplus/(Deficit)</b>		251,255	294,308	210,728
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,069,878	902,160	974,196
		<u>1,069,878</u>	<u>902,160</u>	<u>974,196</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	44,414	60,353	36,356
Finance Lease Liability	16	56,917	-	21,592
		<u>101,331</u>	<u>60,353</u>	<u>57,948</u>
<b>Net Assets</b>		<u>1,219,802</u>	<u>1,136,115</u>	<u>1,126,976</u>
<b>Equity</b>		<u>1,219,802</u>	<u>1,136,115</u>	<u>1,126,976</u>

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

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

	2019	2019	2018
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Cash flows from Operating Activities</b>			
Government Grants	947,552	769,850	797,791
Locally Raised Funds	349,344	56,100	347,913
Goods and Services Tax (net)	10,744	-	(11,611)
Payments to Employees	(331,317)	(314,000)	(333,618)
Payments to Suppliers	(663,779)	(113,822)	(575,898)
Interest Paid	(8,389)	(1,500)	(1,406)
Interest Received	7,530	6,000	13,217
Net cash from Operating Activities	311,685	402,628	236,388
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	-	-	16,571
Purchase of PPE (and Intangibles)	(197,437)	(61,000)	(104,715)
Purchase of Investments	(205,325)	-	(53,509)
Proceeds from Sale of Investments	50,417	-	-
Net cash used in Investing Activities	(352,345)	(61,000)	(141,653)
<b>Cash flows from Financing Activities</b>			
Finance Lease Payments	(37,659)	(59,000)	(21,521)
Funds Held for Capital Works Projects	164,981	-	(77,487)
Net cash from/(used in) Financing Activities	127,322	(59,000)	(99,008)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>86,662</b>	<b>282,628</b>	<b>(4,273)</b>
Cash and cash equivalents at the beginning of the year	9 32,366	36,639	36,639
<b>Cash and cash equivalents at the end of the year</b>	<b>9 119,028</b>	<b>319,267</b>	<b>32,366</b>

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

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

# Reporoa College

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Reporoa 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 28.

###### ***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 12.

#### *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 15.

### **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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% DV
Leased assets are depreciated over the life of the lease.	

## **l) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **m) Impairment of property, plant, and equipment and intangible assets**

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

### *Non cash generating assets*

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

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

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

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

## **n) 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.

## **o) 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.

## **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

## **q) 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.

## **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

## **s) 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).

## **t) 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.

**u) 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.

**v) 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.

**w) Budget Figures**

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

**x) 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.



## 5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	113,663	74,500	111,071
Employee Benefits - Salaries	1,926,304	2,008,643	1,934,958
Staff Development	29,560	20,000	21,248
Information & Communication Technology Gateway	18,720	18,000	17,160
	20,956	20,000	29,317
	<u>2,109,203</u>	<u>2,141,143</u>	<u>2,113,754</u>

## 6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,201	6,201	6,020
Board of Trustees Fees	4,260	5,000	4,605
Board of Trustees Expenses	6,807	10,200	6,404
Communication	6,811	9,000	9,017
Consumables	15,088	6,000	5,055
Operating Lease	-	-	46,624
Other	37,846	33,100	33,670
Employee Benefits - Salaries	90,294	80,000	75,888
Insurance	5,777	3,500	5,309
Service Providers, Contractors and Consultancy	18,720	18,720	18,720
	<u>191,804</u>	<u>171,721</u>	<u>211,312</u>

## 7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,629	7,800	4,818
Cyclical Maintenance Expense	51,301	23,041	23,044
Grounds	29,062	14,000	14,562
Heat, Light and Water	58,401	50,600	50,772
Repairs and Maintenance	66,212	32,000	40,814
Use of Land and Buildings	662,501	787,370	754,959
Employee Benefits - Salaries	47,731	42,000	41,351
Consultancy and Contract Services	65,638	56,000	58,032
	<u>985,475</u>	<u>1,012,811</u>	<u>988,352</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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	55,470	64,955	61,535
Furniture and Equipment	39,960	39,713	37,622
Information and Communication Technology	33,705	25,321	23,988
Motor Vehicles	10,287	3,195	3,027
Leased Assets	25,343	8,883	8,415
Library Resources	2,674	2,933	2,779
	<u>167,439</u>	<u>145,000</u>	<u>137,366</u>

## 9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	300	-	300
Bank Current Account	102,984	306,402	6,264
Bank Call Account	15,744	12,865	25,802
Cash equivalents for Cash Flow Statement	<u>119,028</u>	<u>319,267</u>	<u>32,366</u>

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

Of the \$119,028 Cash and Cash Equivalents, \$115,718 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	21,543	46,925	29,772
Banking Staffing Underuse	38,658	-	31,604
Interest Receivable	-	6,009	584
Teacher Salaries Grant Receivable	118,156	114,335	118,022
	<u>178,357</u>	<u>167,269</u>	<u>179,982</u>
Receivables from Exchange Transactions	21,543	52,934	30,356
Receivables from Non-Exchange Transactions	156,814	114,335	149,626
	<u>178,357</u>	<u>167,269</u>	<u>179,982</u>

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	369,647	-	214,739
Total Investments	<u>369,647</u>	<u>-</u>	<u>214,739</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	151,800	-	-	-	-	151,800
Building Improvements	493,725	25,416	-	-	(55,470)	463,671
Furniture and Equipment	190,315	41,709	-	-	(39,960)	192,064
Information and Communication Tech	74,799	61,898	-	-	(33,705)	102,992
Motor Vehicles	30,968	39,555	-	-	(10,287)	60,236
Leased Assets	13,109	92,606	-	-	(25,343)	80,372
Library Resources	19,480	1,937	-	-	(2,674)	18,743
<b>Balance at 31 December 2019</b>	<b>974,196</b>	<b>263,121</b>	<b>-</b>	<b>-</b>	<b>(167,439)</b>	<b>1,069,878</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	151,800	-	151,800
Building Improvements	1,054,876	(591,205)	463,671
Furniture and Equipment	802,209	(610,145)	192,064
Information and Communication Technology	545,864	(442,872)	102,992
Motor Vehicles	134,549	(74,313)	60,236
Leased Assets	112,820	(32,448)	80,372
Library Resources	50,697	(31,954)	18,743
<b>Balance at 31 December 2019</b>	<b>2,852,815</b>	<b>(1,782,937)</b>	<b>1,069,878</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	151,800	-	-	-	-	151,800
Building Improvements	592,533	23,311	(60,584)	-	(61,535)	493,725
Furniture and Equipment	181,288	50,217	(3,568)	-	(37,622)	190,315
Information and Communication Tech	86,275	12,512	-	-	(23,988)	74,799
Motor Vehicles	-	33,996	-	-	(3,027)	30,968
Leased Assets	10,761	10,762	-	-	(8,415)	13,109
Library Resources	20,503	1,756	-	-	(2,779)	19,480
<b>Balance at 31 December 2018</b>	<b>1,043,160</b>	<b>132,554</b>	<b>(64,152)</b>	<b>-</b>	<b>(137,366)</b>	<b>974,196</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	151,800	-	151,800
Building Improvements	1,029,460	(535,735)	493,725
Furniture and Equipment	760,500	(570,185)	190,315
Information and Communication Technology	483,966	(409,167)	74,799
Motor Vehicles	94,994	(64,026)	30,968
Leased Assets	28,211	(15,102)	13,109
Library Resources	48,760	(29,280)	19,480
<b>Balance at 31 December 2018</b>	<b>2,597,691</b>	<b>(1,623,495)</b>	<b>974,196</b>

**13. Accounts Payable**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Operating Creditors	57,046	31,013	45,776
Accruals	9,211	5,845	6,020
Capital Accruals for PPE items	-	-	27,233
Employee Entitlements - Salaries	118,156	114,335	118,022
Employee Entitlements - Leave Accrual	2,007	1,629	2,398
	<u>186,420</u>	<u>152,822</u>	<u>199,449</u>

Payables for Exchange Transactions

186,420      152,822      199,449

186,420      152,822      199,449

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Income in Advance	32,143	20,807	25,908
Canteen Holding Account	630	-	2
Income In Advance - 2020 Yr13 Camp	740	-	-
	<u>33,513</u>	<u>20,807</u>	<u>25,910</u>

**15. Provision for Cyclical Maintenance**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	36,356	37,312	13,312
Increase to the Provision During the Year	51,301	23,041	23,044
	<u>87,657</u>	<u>60,353</u>	<u>36,356</u>
Provision at the End of the Year			
Cyclical Maintenance - Current	43,243	-	-
Cyclical Maintenance - Term	44,414	60,353	36,356
	<u>87,657</u>	<u>60,353</u>	<u>36,356</u>

## 16. 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	45,377	20,882	25,591
Later than One Year and no Later than Five Years	63,009	-	21,592
	<u>108,386</u>	<u>20,882</u>	<u>47,183</u>

## 17. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	3,105	3,105	3,105
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>3,105</u>	<u>3,105</u>	<u>3,105</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

## 18. Funds Held (Owed) 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 Contribution/ (Write-off to R&M)	Closing Balances \$
Electrical Upgrade	<i>completed</i>	(18,104)	-	(18,104)	-	-
Gym Heating	<i>completed</i>	(2,452)	-	(2,452)	-	-
HVAC System	<i>in progress</i>	-	172,000	82,331	-	89,669
Flooring/Gym Cladding	<i>in progress</i>	-	31,500	24,718	-	6,782
Tech Block Upgrade	<i>in progress</i>	-	60,000	40,733	-	19,267
Totals		<u>(20,556)</u>	<u>263,500</u>	<u>127,226</u>	<u>-</u>	<u>115,718</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	115,718
Funds Due from the Ministry of Education	-
	<u>115,718</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Rm19 Refurbishment	<i>completed</i>	56,931	6,412	63,343	-	-
Electrical Upgrade	<i>in progress</i>	-	-	18,104	-	(18,104)
Gym Heating	<i>in progress</i>	-	-	2,452	-	(2,452)
Totals		<u>56,931</u>	<u>6,412</u>	<u>83,899</u>	<u>-</u>	<u>(20,556)</u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
<i>Board Members</i>		
Remuneration	4,260	4,605
Full-time equivalent members	0.41	0.29
<i>Leadership Team</i>		
Remuneration	752,949	849,543
Full-time equivalent members	8.25	9.11
Total key management personnel remuneration	<u>757,209</u>	<u>854,148</u>
Total full-time equivalent personnel	<u>8.66</u>	<u>9.40</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:

	<b>2019 Actual \$000</b>	<b>2018 Actual \$000</b>
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	120 - 130	60 - 70
Benefits and Other Emoluments	3 - 4	1 - 2
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2019 FTE Number</b>	<b>2018 FTE Number</b>
110 - 120	3.00	3.00
100 - 110	-	-
	<u>3.00</u>	<u>3.00</u>

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

## 21. Compensation and Other Benefits Upon Leaving

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

	<b>2019 Actual</b>	<b>2018 Actual</b>
Total	-	-
Number of People	-	-

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 24. Managing Capital

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

## 25. Financial Instruments

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

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	119,028	319,267	32,366
Receivables	178,357	167,269	179,982
Investments - Term Deposits	369,647	-	214,739
Total Financial assets measured at amortised cost	<u>667,032</u>	<u>486,536</u>	<u>427,087</u>

### Financial liabilities measured at amortised cost

Payables	186,420	152,822	199,449
Borrowings - Loans	-	-	-
Finance Leases	96,889	20,882	47,183
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>283,309</u>	<u>173,704</u>	<u>246,632</u>

## 26. 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 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.

## 27. Comparatives

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

## 28. 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 11 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

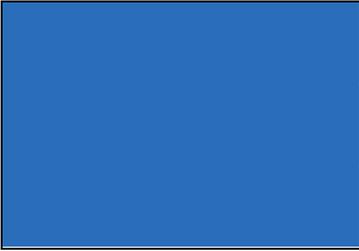
## 29. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

# Analysis of Variance Reporting



<b>School Name:</b>	Reporoa College	<b>School Number:</b>	164
<b>Strategic Aim:</b>	<ol style="list-style-type: none"> <li>1. Challenge and support our leaders throughout the school resulting in accelerated student achievement, improved pedagogy and successfully led school initiatives and programmes.</li> <li>2. Further develop and support teacher capability and effectiveness to improve student engagement and prepare our students for the 21st Century.</li> <li>3. Plan for the development of a safe and modern school suited for future focussed learning.</li> </ol>		
<b>Annual Aim:</b>	<ol style="list-style-type: none"> <li>1. Ensure effective and consistent planning, co-ordination and evaluation of teaching practice.</li> <li>2. Provide a culturally responsive and relational pedagogy.</li> <li>3. Provide an extensive range of co-curricular activities, thereby ensuring all students have the opportunity to enjoy and achieve success beyond the classroom.</li> <li>4. Provide staff and students with opportunities to experience learning in order to develop their local, national, and global awareness.</li> <li>5. Support the facilitation of educational, sporting, and cultural exchanges with global partners that meet the educational needs and aspirations of all.</li> <li>6. Remove barriers to learning and ensure a commitment to equity.</li> <li>7. Value our staff and ensure they are supported, effective, and embrace our school values.</li> <li>8. Value all stakeholders through fostering close relationships to further develop powerful educational connections with parents and whanau.</li> <li>9. Work towards making our college the centre of the community and pursue reciprocal relationships that allow both school and community to draw on resources and expertise.</li> </ol>		
<b>Target:</b>	<p>NCEA Achievement All students enrolled in a full NCEA course 80 credits or more will pass.</p> <p>Attendance Attendance for the School will be at 85 or above%</p> <p>Accelerated Progress Students who are considered to be working between 1 and 2 Curriculum Level below their chronological age will be accelerated up to 1 ½ Sublevels in One Year.</p>		
<b>Baseline Data:</b>	<p>L1 93% Passed who were enrolled in a full course</p> <p>L2 100% Passed who were enrolled in a Whole Year</p>		

	L3 63% Passed who were enrolled in a whole year
	School Attendance Rate is 79% for 2018
	See achievement data in Principal's Report March 2019

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><b>Attendance will be at 85% or above.</b></p> <p>We follow the procedures for following up with attendance.</p> <p>Enforced a 85% rule to attend extra curricular activities.</p> <p>Educate caregivers on the importance of regular attendance.</p> <p>Introduced the waste avengers programme for regular offenders.</p>	<p>Overall Attendance Rate for 2019 was 83.1% which is an improvement from 79% from 2018</p>	<p>There was a strengthening of the procedures around attendance with more regular calling home to determine reasons for attendance.</p> <p>We were audited by the MOE this year and they are satisfied that we are following the guidance and legal responsibilities.</p> <p>We have had cases where students were sitting in well below attendance and due to the restriction of extra curricular activities led to them attending school.</p> <p>We were proactive with senior students deciding on their exit of Reporoa College whjch meant to them leaving at the right time.</p> <p>There were also a number of families that removed their children for long overseas trips which effets the attendance rate.</p> <p>There were a number Tangi for the local Iwi which led to a higher number Maori</p>	<p>Continue to follow procedures in the Attendance system.</p> <p>We will still enforce the 85% attendance for Extra Curricular activities.</p> <p>To manage period by period attendance and ensuring that staff a are marking their attendance in the current timely manner.</p> <p>Further educate the community on the importance of regular attendance of education .</p> <p>Provide programmes and learning that encourages students to attend school.</p>										
	<table border="1"> <thead> <tr> <th>Justified %</th> <th>Unjustified %</th> <th>Intermittent %</th> <th>Rate %</th> </tr> </thead> <tbody> <tr> <td>5.3</td> <td>7.1</td> <td>4.3</td> <td>83.1</td> </tr> </tbody> </table>			Justified %	Unjustified %	Intermittent %	Rate %	5.3	7.1	4.3	83.1		
	Justified %			Unjustified %	Intermittent %	Rate %							
	5.3			7.1	4.3	83.1							
	<p>Attendance per Year Level</p>												
	<table border="1"> <thead> <tr> <th>Year</th> <th>Justified %</th> <th>Unjustified %</th> <th>Intermittent %</th> <th>Rate %</th> </tr> </thead> <tbody> <tr> <td>7</td> <td>4.8</td> <td>5.6</td> <td>4.8</td> <td>84.6</td> </tr> </tbody> </table>			Year	Justified %	Unjustified %	Intermittent %	Rate %	7	4.8	5.6	4.8	84.6
	Year			Justified %	Unjustified %	Intermittent %	Rate %						
	7			4.8	5.6	4.8	84.6						
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	8			7.5	7.7	4.7	79.8						
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<p>Attendance per Ethnicity</p>													
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Ethnicity	Justified %	Unjustified %	Intermittent %	Rate %									
NZ Euro	5.0	4.0	4.1	86.7									
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<table border="1"> <tbody> <tr> <td>Cook Is</td> <td>4.3</td> <td>11.8</td> <td>5.3</td> <td>78.4</td> </tr> </tbody> </table>	Cook Is	4.3	11.8	5.3	78.4								
Cook Is	4.3	11.8	5.3	78.4									

	South East Asian	2.9	2.3	2.3	92.3	<p>students beign absent as well as regular whanau expectation to look after sibilings.</p> <p>We have had a number of students in Year 11 that suffered from anxiety which led them to taking a large number of days off in Terms 2 and 3.</p>
	Indian	0.5	4.0	4.0	91.3	
	Other	6.8	3.4	3.2	86.3	

### Planning for next year:

With the target remaining at 85% we will be implementing the same approach by working with individual whanau to help break down the barriers that there in getting their Tamariki to school.

We were close with the target, the board will continue to support the college in providing resources to run the attendance system. We use office staff to follow up absence, school counsellor to support any health issues, nurse and doctor on sight to support student health.

We are also breaking down barriers in terms of supply of Women's Sanitary items which not available can lead to absence. We are now will be members of Kids Can and Start up Breakfast which allows students to remain healthy and focussed in school. Also, we will look at opportunities to make Reporoa College a welcoming and vibrant place so that students want to come to school.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>						<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>NCEA Achievement</b>  <b>All students enrolled in a full NCEA course 80 credits or more will pass.</b></p> <p>This year one of the major changes can in the change of a New Deputy Principal, her responsibility if for Year 11 to 13 and over this year she has been developing the systems to monitor their progress.</p> <p>We also had 2 new HOD's in English and Mathematics, which will lead in the coming years into a period of stability.</p> <p>Monitored Year 11 to 13 Progress.</p> <p>We individualized learning programs for students.</p>	<b>Year</b>	2015	2016	2017	2018	2019	<p>Our Achievement remained on par to previous years.</p> <p>In Year 11 we had a year in which a significant number of students had issues that effected their learning,</p> <p>One student was excluded from college and therefore did not pass.</p> <p>We had three students effected by anxiety and with help of the Mental Health Team they were able to return the college. However, they did not have enough time to pass the year.</p> <p>We also introduced the mentoring programme which enabled students to achieve a good number of credits from outside providers. This meant that they were able to pass the year.</p>	<p>The achievement rates are steady in Year 11 and climbing in Year 12 AND 13.</p> <p>We need to ensure that that we are building capacity in our staff to have the conversations with our students about progress.</p> <p>We need to individualise learning programs and be adaptable to suit student's needs.</p> <p>Look for opportunities for students to explore vocational pathways.</p> <p>Encourage staff and students to expect excellence and higher achievement.</p> <p>Increase the number of students that have the choice for going to university.</p>
	Year 11 (Level 1)	53.7%	78.7%	61.3%	71.1%	70%		
	Year 12 (Level 2)	76.9%	74.2%	79.5%	73.1%	70.0%		
	Year 13 (Level 3)	57.0%	74.1%	36.8%	50.0%	76.5%		
	<b>Ethnicity</b>							
	Year 11 (Level 1)							
	Ethnicity	2015	2016	2017	2018	2019		
	Māori	60.0	71.4	41.2	78.3	62.5		
	European	59.3	95.8	70.6	74.1	71.4		
	Pacific Peoples	100	50	-	50	100		
	Asian	-	-	-	-	100		
	Other Ethnicity	66.7	75	100	50	100		
	Year 12 (Level 2)							
	Ethnicity	2015	2016	2017	2018	2019		
	Māori	64.7	66.7	80.0	60.0	66.7		
	European	77.8	80.0	91.7	83.3	78.3		
Pacific Peoples	0.0	0.0	50.0	0.0	0.0			

<p>A larger proportion of students attended trades academy.</p> <p>Offered mental health services to students.</p> <p>Progress grades were introduced for effort and progress.</p> <p>Improved out approach to attendance.</p>	Asian	100.0	0.0	0.0	0.0	0.0	<p>The d</p> <p>In Years 12 and 13 our results are demonstrating an upward trend in both overall and ethnicity. This is very pleasing as we are putting a lot of effort in these two year groups.</p> <p>A large number of students attending trades academy and other outside providers has led to them been assured of completing their qualifications</p>	<p>Look for wars to engage our Maori students in learning.</p>
	Other Ethnicity	100.0	100.0	50.0	100.0	100.0		
	Year 13 (Level 3)							
	Ethnicity	2015	2016	2017	2018	2019		
	Māori	37.5	69.2	8.3	33.3	60.0		
	European	71.4	73.7	50.0	63.6	100.0		
	Pacific Peoples	0.0	0.0	0.0	0.0	0.0		
	Asian	0.0	100.0	0.0	0.0	0.0		
	Other Ethnicity	62.5	100.0	0.0	0.0	100.0		

### Planning for next year:

Next year we will:

- Strengthen the monitoring systems for student progress through the year.
- Seek opportunities for students to explore different vocational pathways.
- Encourage and expect excellence
- Support Whanau in supporting their student.
- Create individual learning programs for our seniors.

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>This year we had a major change in school leadership with 2 new HOD's been appointed and a significant number of staff.</p> <p>We were part of the ALL program and have received hours for Numeracy support.</p> <p>We also ensured that Year 7 &amp; 8 had a smaller number of teachers and these meant that both English and Social Studies were combined.</p> <p>We monitored progress throughout the year through the SENCO and Hof's.</p>	<b>Year 7 English Priority Students</b>				<p><b>Year 7 English</b></p> <p>The bulk of our year 7 students are working at Curriculum Level 3 and we now are looking to accelerate these students in Year 8. With the push in 202 to create whole cohort/school data sets this will be help with the report of our students progress.</p> <p>In summary, we have demonstrated the ability to accelerate some students, however, there is still work to be done. This work involves all teacher identifying priority students and</p>	<p>We have to make sure that the best staff are recruited and staff the junior school.</p> <p>Strengthen the data collection and application to inform teaching and learning.</p> <p>Planning must include differentiation.</p> <p>Priority students must be planned for.</p> <p>We need to develop a culturally responsive curriculum.</p> <p>Create consistency in expectations around student achievement.</p>
	Number of Students	No Progress	Normal Progress	Accelerated		
	24	10	7	7		
	<b>Gender</b>					
	Male	5	4	5		
	Female	5	3	2		
	<b>Ethnicity</b>					
	European	5	4	2		
	Maori	5	3	3		
	Pacifica	-	1	1		
Other	-	-	1			

We introduced this year reporting on Progress and Effort.

There was struggles in staffing mathematics and this led to some year 9 students suffering in their progress.

<b>Year 7 Mathematics Priority Students</b>			
24	4	8	12
<b>Gender</b>			
Male	2	5	7
Female	2	3	5
<b>Ethnicity</b>			
European	1	3	5
Maori	3	4	5
Pacifica			2
Other	-	1	-
<b>Year 8 English Priority Students</b>			
Number of Students	No Progress	Normal Progress	Accelerated
8	4	4	-
<b>Gender</b>			
Male	-	1	-
Female	4	3	-
<b>Ethnicity</b>			
European	1	-	-

planning to meet their needs.

**Year 7 Math**  
The confidence in the assessment of these students is high and we have demonstrated that we have been more consistent in the ability for us to move forward a significant number of our students. Further assistance through our Mathematic PDL should see the results in 2020.

**Year 8 English**  
5 students were accelerated in 2019, however, none of these students were the Priority Students, 4 priority students showed some progress. This demonstrates work is needed in the acceleration of our students. With the gaps in the OTJ data it is difficult to judge the progress throughout the year. However, the final OTJ data demonstrates that just under half of all students are working at the chronological

Maori	2	4	-	<p>curriculum level of 4 or above.</p> <p>Year 8 Mathematics</p> <p>This year group has shown good progress throughout 2019. With students showing accelerated progress, including Priority Students.</p> <p>We do still have a tail below the expected Curriculum Level at Year 8. With a third of the group achieving Curriculum Level 4 or above.</p> <p>This is a concern and we will need to make sure acceleration occurs for this group in 2020.</p> <p>Year 9 English</p> <p>Better results are for the students in English. Students have demonstrated accelerated progress in 2019, with 9 students of this group been Priority. We have the majority of the students working at or above their curriculum level.</p>
Pacifica	-	-	-	
Other	1	-	-	
<b>Year 8 Mathematics Priority Students</b>				
Number of Students	No Progress	Normal Progress	Accelerated	
8	3	2	3	
<b>Gender</b>				
Male	-	-	1	
Female	3	2	2	
<b>Ethnicity</b>				
European	-	1	-	
Maori	2	1	3	
Pacifica	-	-	-	
Other	1	-	-	
<b>Year 9 English Priority Students</b>				
Number of Students	No Progress	Normal Progress	Accelerated	
18	4	4	9	
<b>Gender</b>				

Male	-	3	4	The disparity between the two subjects has shown the impact of the staffing issues we had in 2019. These have been rectified for 2020. The expectation is that there will be a greater improvement in 2020.
Female	4	1	5	
Ethnicity				
European	1	1	2	
Maori	2	2	7	
Pasifica		1		
<b>Year 9 Mathematics Priority Student</b>				Year 9 Mathematics
Number of Students	No Progress	Normal Progress	Accelerated	Students have made accelerated progress, with 2 being priority students. There are a very little number of students working at or above their expected Curriculum Level based on their chronological age. This data demonstrates the need for the PDL to continue and SAF involvement in the department to ensure better success in 2020.
18	12	4	2	
Gender				
Male	6	-	2	
Female	6	4	-	
Ethnicity				
European	2	2		
Maori	9	2	2	
Pasifica	1			
<b>Year 10 English Priority Students</b>				
Number of Students	No Progress	Normal Progress	Accelerated	Students made accelerated progress in English, with 2 of these students being priority students. With the exception of 4 students, the reminder of the class has made progress against the New Zealand Curriculum. Even there

	7	2	3	2	<p>has been progress in this class for the significant majority we would like to see further acceleration for the Priority Students.</p> <p>We will be giving a professional learning programme this year with the emphasis on differentiation with the class, better use of data to inform teaching and learning.</p> <p>The other concern is that we are not accelerating our student in the higher achievement band. The school wide focus on differentiated lessons swill improve the outcomes for all students.</p> <p>Year 10 Mathematics</p> <p>Of the Students in the class, 2 made accelerated progress. These were both priority students,</p>	
<b>Gender</b>						
Male	1	1	-			
Female	1	2	2			
<b>Ethnicity</b>						
European	1	1	1			
Maori	1	2	1			
<b>Year 10 Mathematics Priority Students</b>						
<b>Number of Students</b>	<b>No Progress</b>	<b>Normal Progress</b>	<b>Accelerated</b>			
7	3	2	2			
<b>Gender</b>						
Male	1	1	-			
Female	2	1	2			
<b>Ethnicity</b>						
European	2	1	-			
Maori	1	1	2			

		<p>however one of these results suggest that there was an initial error in the baseline data as 11 curriculum sub-levels in a year is not a typical acceleration profile. Of the other 5 priority students, only 2 made progress against the curriculum with the remainder making no progress.</p> <p>The majority of the class made no progress in this subject. This is of a major concern to us and we hope to rectify this by a change in teaching personnel, direct professional development in the collection and analysis of learning data for the Head of Department.</p>	
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**Planning for next year:**

- Staff PDL on using student data.
- Regularly monitor progress of priority students and the planning of curriculum to ensure consistency.
- Review curriculum and create a consistent approach to planning
- Ensure trained and effective staff are teaching in the year 7 to 10 area



# REPOROA COLLEGE

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*5<sup>th</sup> June 2020*

*To whom it may concern*

*As part of the Kiwi Sports funding we received for 2019*

<i>Year 7-8</i>	<i>\$1072.33</i>
<i>Year 9-13</i>	<i>\$2998.85</i>
<i>Total</i>	<i>\$4071.18</i>

*The monies were used to take the Y7 & Y8 to the following tournament Cbop Tennis, Cbop Squash, Cbop Orienteering, Sport Camp, Cbop Badminton. Funding was used to pay for transport for the teams and their entry to the tournaments.*

*This year we entered a Senior Girls and Senior Boys basketball team in the Regional Championships, using funding to assist with entries and transport. We also used some of the money to send Y9-Y13 to Bop Lawns Bowls, Bop Squash, Cbop Badminton, North Island Orienteering Champs.*

*We sent groups to the BOP cross Country and Athletics, as well as Mid Island Athletics using funding to supplement transport and entries.*

*We supported students going to the Fell Cup and subsequent trialling for Tai Mitchell competition.*

*Regards*

*Andrew McKay  
Sport Coordinator  
Reporoa College*

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF REPOROA COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Reporoa College (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua, 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 27/03/2021. This is the date at which our opinion is expressed.

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

## Basis for our opinion

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

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

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

## Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, 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.



Stephen Graham  
BDO Rotorua  
On behalf of the Auditor-General  
Rotorua, New Zealand