

# REPOROA COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 164

**Principal:** Brendan Carroll

**School Address:** 45 Massey Road

**School Postal Address:** P O Box 16, Reporoa, 3060

**School Phone:** 07 333 8117

**School Email:** smelville@reporoa.school.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# REPOROA COLLEGE

Annual Report - For the year ended 31 December 2021

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# Reporoa College

## Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

KERRY SEWARS PEARCE

Full Name of Presiding Member



Signature of Presiding Member

25-05-2022

Date:

Brendan Joseph Connal

Full Name of Principal



Signature of Principal

25/5/2022

Date:

**Reporoa College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	4,016,339	3,427,136	3,965,862
Locally Raised Funds	3	306,653	177,640	262,056
Interest Income		2,862	6,000	5,674
Gain on Sale of Property, Plant and Equipment		126	-	348
		<u>4,325,980</u>	<u>3,610,776</u>	<u>4,233,940</u>
<b>Expenses</b>				
Locally Raised Funds	3	160,749	141,500	111,675
International Students	4	-	-	1,650
Learning Resources	5	2,653,606	2,184,465	2,561,781
Administration	6	456,593	178,520	245,150
Finance		5,428	593	6,753
Property	7	777,924	877,258	1,028,943
Depreciation	11	259,464	210,527	226,452
Loss on Disposal of Property, Plant and Equipment		3,746	-	47,589
Transport		16,978	16,002	17,532
		<u>4,334,488</u>	<u>3,608,865</u>	<u>4,247,525</u>
<b>Net Surplus / (Deficit) for the year</b>		(8,508)	1,911	(13,585)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(8,508)</u>	<u>1,911</u>	<u>(13,585)</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		1,220,183	1,178,892	1,219,802
Total comprehensive revenue and expense for the year		(8,508)	1,911	(13,585)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	13,966
<b>Equity at 31 December</b>		1,211,675	1,180,803	1,220,183
Retained Earnings		1,211,675	1,180,803	1,220,183
<b>Equity at 31 December</b>		1,211,675	1,180,803	1,220,183

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	179,043	146,082	583,548
Accounts Receivable	9	204,498	178,357	179,491
GST Receivable		14,578	-	52,551
Prepayments		12,911	7,247	6,830
Investments	10	132,811	269,647	101,856
Funds owed for Capital Works Projects	17	104,456	-	-
		648,297	601,333	924,276
<b>Current Liabilities</b>				
GST Payable		-	1,053	-
Accounts Payable	12	245,594	186,420	329,941
Revenue Received in Advance	13	64,188	33,513	37,877
Provision for Cyclical Maintenance	14	12,646	43,243	24,048
Finance Lease Liability	15	46,472	39,972	48,406
Funds held in Trust	16	3,105	3,105	3,105
Funds held for Capital Works Projects	17	-	-	279,579
		372,005	307,306	722,956
<b>Working Capital Surplus/(Deficit)</b>		276,292	294,027	201,320
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,091,379	984,658	1,146,000
		1,091,379	984,658	1,146,000
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	77,920	40,965	61,167
Finance Lease Liability	15	78,076	56,917	65,970
		155,996	97,882	127,137
<b>Net Assets</b>		1,211,675	1,180,803	1,220,183
<b>Equity</b>		1,211,675	1,180,803	1,220,183

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 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		997,469	1,034,170	1,005,913
Locally Raised Funds		336,113	11,140	275,347
Goods and Services Tax (net)		37,973	-	(53,604)
Payments to Employees		(371,210)	(389,000)	(421,724)
Payments to Suppliers		(689,127)	(591,325)	(532,860)
Interest Paid		(5,428)	(593)	(6,753)
Interest Received		1,810	6,000	5,674
Net cash from/(to) Operating Activities		307,600	70,392	271,993
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	348
Purchase of Property Plant & Equipment (and Intangibles)		(147,231)	(137,000)	(175,473)
Purchase of Investments		(30,955)	-	(1,856)
Proceeds from Sale of Investments		-	-	169,648
Net cash from/(to) Investing Activities		(178,186)	(137,000)	(7,333)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	13,966
Finance Lease Payments		(48,391)	(6,338)	(50,753)
Funds Administered on Behalf of Third Parties		(485,528)	-	236,647
Net cash from/(to) Financing Activities		(533,919)	(6,338)	199,860
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(404,505)</b>	<b>(72,946)</b>	<b>464,520</b>
Cash and cash equivalents at the beginning of the year	8	583,548	219,028	119,028
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>179,043</b>	<b>146,082</b>	<b>583,548</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 Statement of Cash Flows 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 2021

#### 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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 14.



#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

#### **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) 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.

**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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**h) Inventories**

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

**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.

**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.

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	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 held under a Finance Lease	Term of Lease

## **k) 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.

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.

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

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

### *Non cash generating assets*

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

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

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

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

## **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

## **o) 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 students, should the School be unable to provide the services to which they relate.

#### **p) Funds Held in Trust**

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

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

#### **q) 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 the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **r) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

#### **s) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

#### **t) 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.

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

#### **u) 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.

#### **v) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

#### **w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	865,982	927,131	881,754
Teachers' Salaries Grants	2,248,446	1,740,465	2,085,075
Use of Land and Buildings Grants	510,561	662,501	705,961
Other MoE Grants	344,334	57,039	246,018
Other Government Grants	47,016	40,000	47,054
	<b>4,016,339</b>	<b>3,427,136</b>	<b>3,965,862</b>

The school has opted in to the donations scheme for this year. Total amount received was \$35,100.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	65	-	21,540
Fees for Extra Curricular Activities	54,858	36,000	33,702
Trading	100	-	547
Fundraising & Community Grants	34,491	10,140	29,866
Other Revenue	217,139	131,500	176,401
	<b>306,653</b>	<b>177,640</b>	<b>262,056</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	100,052	94,500	44,054
Fundraising & Community Grant Costs	-	-	421
Other Locally Raised Funds Expenditure	60,697	47,000	67,200
	<b>160,749</b>	<b>141,500</b>	<b>111,675</b>
<i>Surplus for the year Locally raised funds</i>	<b>145,904</b>	<b>36,140</b>	<b>150,381</b>

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	0
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	-	-	-
<b>Expenses</b>			
Expenses			
Other Expenses	-	-	1,650
	<b>-</b>	<b>-</b>	<b>1,650</b>
<i>Surplus/(Deficit) for the year International Students</i>	<b>-</b>	<b>-</b>	<b>(1,650)</b>

## 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	106,724	103,000	153,661
Employee Benefits - Salaries	2,493,245	1,991,465	2,363,325
Staff Development	29,933	34,000	16,114
Information And Communication Technology Gateway	18,720	36,000	17,160
	4,984	20,000	11,521
	<b>2,653,606</b>	<b>2,184,465</b>	<b>2,561,781</b>

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,384	7,000	6,384
Board Fees	2,540	4,000	3,660
Board Expenses	10,252	7,700	4,578
Communication	8,843	8,000	9,696
Consumables	16,016	9,500	18,461
Other	43,872	39,100	42,951
Employee Benefits - Salaries	69,777	80,000	67,330
Insurance	7,033	4,000	6,286
Service Providers, Contractors and Consultancy	18,882	19,220	18,924
Healthy School Lunch Programme	272,994	-	66,880
	<b>456,593</b>	<b>178,520</b>	<b>245,150</b>

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	8,238	6,000	2,374
Cyclical Maintenance Provision	15,699	21,557	(2,442)
Grounds	44,748	16,000	103,909
Heat, Light and Water	40,910	55,200	43,175
Repairs and Maintenance	38,534	12,000	45,871
Use of Land and Buildings	510,561	662,501	705,961
Employee Benefits - Salaries	58,611	48,000	63,632
Consultancy And Contract Services	60,623	56,000	66,463
	<b>777,924</b>	<b>877,258</b>	<b>1,028,943</b>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	179,043	146,082	583,548
Cash and cash equivalents for Statement of Cash Flows	179,043	146,082	583,548

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

## 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	9,444	21,543	12,616
Banking Staffing Underuse	-	38,658	15,870
Interest Receivable	1,052	-	-
Teacher Salaries Grant Receivable	194,002	118,156	151,005
	204,498	178,357	179,491
Receivables from Exchange Transactions	10,496	21,543	12,616
Receivables from Non-Exchange Transactions	194,002	156,814	166,875
	204,498	178,357	179,491

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	132,811	269,647	101,856
Total Investments	132,811	269,647	101,856

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	127,800	-	-	-	-	<b>127,800</b>
Building Improvements	405,858	-	(18)	-	(55,482)	<b>350,358</b>
Furniture and Equipment	235,528	100,553	(2,021)	-	(55,957)	<b>278,103</b>
Information and Communication Technology	167,759	12,671	(285)	-	(65,862)	<b>114,283</b>
Motor Vehicles	78,716	30,627	-	-	(28,226)	<b>81,117</b>
Leased Assets	111,664	95,977	(34,277)	-	(51,231)	<b>122,133</b>
Library Resources	18,675	3,026	(1,410)	-	(2,706)	<b>17,585</b>
<b>Balance at 31 December 2021</b>	<b>1,146,000</b>	<b>242,854</b>	<b>(38,011)</b>	<b>-</b>	<b>(259,464)</b>	<b>1,091,379</b>

The net carrying value of equipment held under a finance lease is \$122,133 (2020: \$111,664)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	127,800	-	<b>127,800</b>	127,800	-	<b>127,800</b>
Building Improvements	1,026,499	(676,141)	<b>350,358</b>	1,051,251	(645,393)	<b>405,858</b>
Furniture and Equipment	893,082	(614,979)	<b>278,103</b>	872,823	(637,295)	<b>235,528</b>
Information and Communication Technology	305,734	(191,451)	<b>114,283</b>	297,210	(129,451)	<b>167,759</b>
Motor Vehicles	146,144	(65,027)	<b>81,117</b>	115,517	(36,801)	<b>78,716</b>
Leased Assets	187,570	(65,437)	<b>122,133</b>	176,667	(65,003)	<b>111,664</b>
Library Resources	41,644	(24,059)	<b>17,585</b>	53,290	(34,615)	<b>18,675</b>
<b>Balance at 31 December</b>	<b>2,728,473</b>	<b>(1,637,094)</b>	<b>1,091,379</b>	<b>2,694,558</b>	<b>(1,548,558)</b>	<b>1,146,000</b>

## 12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	43,560	57,046	166,523
Accruals	5,281	9,211	9,484
Banking Staffing Overuse	681	-	-
Employee Entitlements - Salaries	194,002	118,156	151,005
Employee Entitlements - Leave Accrual	2,070	2,007	2,929
	<b>245,594</b>	<b>186,420</b>	<b>329,941</b>
Payables for Exchange Transactions	245,594	186,420	329,941
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>245,594</b>	<b>186,420</b>	<b>329,941</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	63,638	32,143	37,327
Canteen Holding AC	550	630	550
Income In Advance -2020 Yr13 Camp	-	740	-
	<u>64,188</u>	<u>33,513</u>	<u>37,877</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	85,215	62,651	87,657
Increase to the Provision During the Year	18,841	21,557	18,938
Adjustment to the Provision	(3,142)	-	(21,380)
Use of the Provision During the Year	(10,348)	-	-
Provision at the End of the Year	<u>90,566</u>	<u>84,208</u>	<u>85,215</u>
Cyclical Maintenance - Current	12,646	43,243	24,048
Cyclical Maintenance - Term	77,920	40,965	61,167
	<u>90,566</u>	<u>84,208</u>	<u>85,215</u>

### 15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	47,652	39,972	53,254
Later than One Year and no Later than Five Years	78,615	56,917	68,867
Future finance charges	(1,719)	-	(7,745)
	<u>124,548</u>	<u>96,889</u>	<u>114,376</u>
<b>Represented by</b>			
Finance lease liability - Current	46,472	39,972	48,406
Finance lease liability - Term	78,076	56,917	65,970
	<u>124,548</u>	<u>96,889</u>	<u>114,376</u>

**16. Funds held in Trust**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 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	-	-	-
	3,105	3,105	3,105

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.

**17. 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.

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
<b>2021</b>						
HVAC System	213023	(50,133)	-	(167)	-	(50,300)
Flooring/Gym Cladding	213015	(4,361)	-	(2,339)	-	(6,700)
Tech Block Upgrade	213022	353,004	-	(383,754)	-	(30,750)
Learning Support Office	219077	(1,889)	1,203	686	-	-
SIP Driveway	221441	(7,564)	7,564	-	-	-
SIP Turf		(9,478)	-	(7,228)	-	(16,706)
SIP Pool		-	39,390	(39,390)	-	-
5YA Drainage Project	213020	-	19,000	(19,000)	-	-
5YA Security Project		-	69,247	(69,247)	-	-
Totals		279,579	136,404	(520,439)	-	(104,456)

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(104,456)
	(104,456)

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
<b>2020</b>						
HVAC System	213023	89,669	-	(139,802)	-	(50,133)
Flooring/Gym Cladding	213015	6,782	-	(11,143)	-	(4,361)
Tech Block Upgrade	213022	19,267	498,000	(164,263)	-	353,004
Learning Support Office	219077	-	14,355	(16,244)	-	(1,889)
SIP Driveway	221441	-	78,300	(85,864)	-	(7,564)
SIP Turf		-	-	(9,478)	-	(9,478)
Totals		115,718	590,655	(426,794)	-	279,579

## 18. Related Party Transactions

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

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

## 19. Remuneration

### *Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,540	3,660
<i>Leadership Team</i>		
Remuneration	952,097	913,941
Full-time equivalent members	9.74	8.96
<b>Total key management personnel remuneration</b>	<b>954,637</b>	<b>917,601</b>

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met 11 and 11 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	2021 Actual \$000	2020 Actual \$000
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### *Other Employees*

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

	2021 FTE Number	2020 FTE Number
<b>Remuneration</b> <b>\$000</b>		
100 - 110	4.00	5.00
110 - 120	2.00	-
	<b>6.00</b>	<b>5.00</b>

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$222,580 contract for the HVAC System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$172,000 has been received of which \$222,300 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,946 contract for the Flooring/Gym Cladding as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$38,200 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$628,893 contract for the Tech Block Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$558,000 has been received of which \$588,750 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$222,580 contract for the HVAC System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$172,000 has been received of which \$222,133 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,946 contract for the Flooring/Gym Cladding as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$35,861 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$621,422 contract for the Tech Block Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$558,000 has been received of which \$204,996 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$87,000 contract for the SIP Driveway as agent for the Ministry of Education. This project is fully funded by the Ministry and \$78,300 has been received of which \$85,864 has been spent on the project to balance date. This project has been approved by the Ministry.)

**(b) Operating Commitments**

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

**23. Financial Instruments**

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

**Financial assets measured at amortised cost**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	179,043	146,082	583,548
Receivables	204,498	178,357	179,491
Investments - Term Deposits	132,811	269,647	101,856
Total Financial assets measured at amortised cost	516,352	594,086	864,895

**Financial liabilities measured at amortised cost**

Payables	245,594	186,420	329,941
Finance Leases	124,548	96,889	114,376
Total Financial Liabilities Measured at Amortised Cost	370,142	283,309	444,317

**24. Events After Balance Date**

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

**25. Comparatives**

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

## 26. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

# Independent Auditor's Report

## To the Readers of Reporoa College's Financial Statements

### For the Year Ended 31 December 2021

The Auditor-General is the auditor of Reporoa College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### ACCOUNTANTS & ADVISORS

The Collective  
145 Seventeenth Avenue  
Tauranga 3112, New Zealand  
Telephone: +64 7 927 1234  
[williambuck.com](http://williambuck.com)

William Buck Audit (NZ) Limited

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

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

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 47, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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

A handwritten signature in blue ink, appearing to read 'R. Dey', with a stylized flourish at the end.

**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

## Reporoa College

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Kerry Pearce	Presiding Member	Elected	Aug 2022
Brendan Carroll	Principal		
Graham Monk	Parent Representative	Elected	Aug 2022
Melissa Edwardson	Parent Representative	Elected	Resigned April 2021
John Guyton	Parent Representative	Elected	Aug 2022
Bruce Tremain	Parent Representative	Elected	Aug 2022
Tracey Meads	Parent Representative	Co-Opted	Aug 2022
Catherine Silberschmidt	Staff Representative	Elected	Aug 2022
Nebo Porquis	Student Representative	Elected	Sep 2021
Alaina Ferriera	Student Representative	Elected	Sep 2022
Hine Hati	Other	Co-opted	Sep 2022

Reporoa College

Analysis of Variance 2021

## Strategic Goal 1: Attendance

Students attendance is to be 85% or higher. With a strong focus on Maori Students.

### Attendance, Absences and Truancy Report

From : 1 Jan 2021

To : 31 Dec 2021

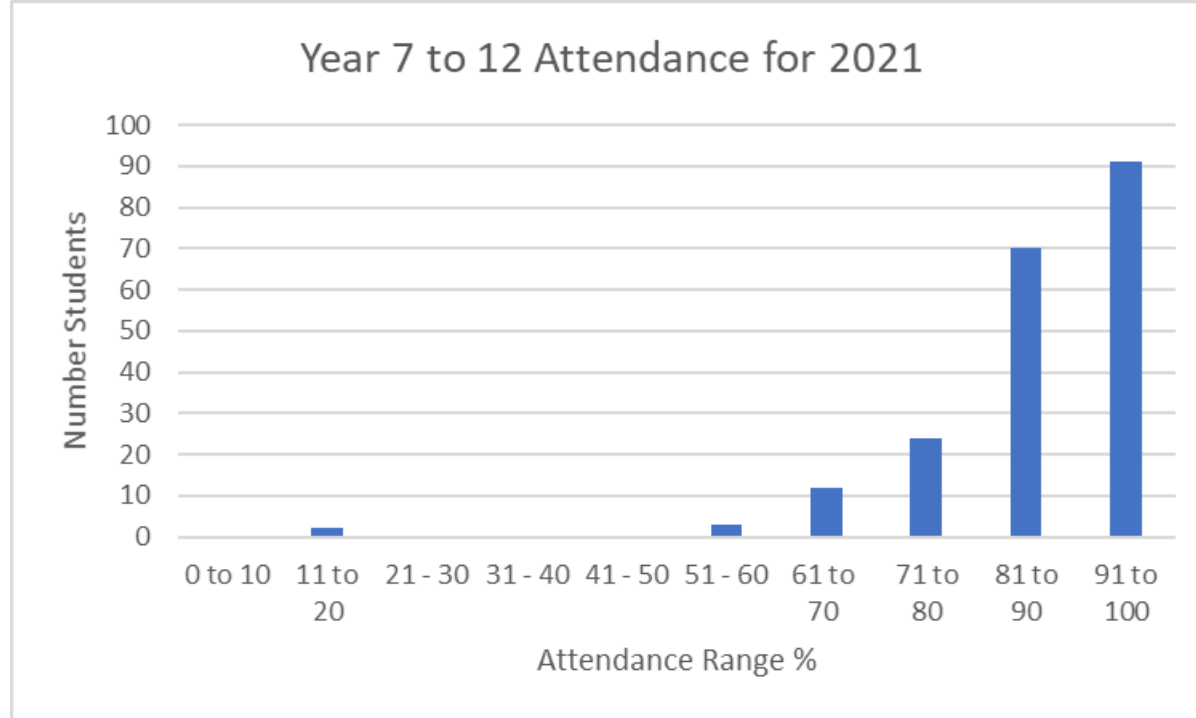
	Justified Absences	Unjustified Absences	Intermittent Unjustified Absences	Students on Overseas Posting	Attendance Rate	Days x Students Count
Attendance Rate for School	6.5	7.8	2.7		82.8	30,510
Attendance Rate for Selection	6.5	7.8	2.7		82.8	30,510

Attendance Rate per Year Level (Selection)	Year 1						
	Year 2						
	Year 3						
	Year 4						
	Year 5						
	Year 6						
	Year 7	5.7	7.7	1.9		84.6	5,548
	Year 8	7.8	6.9	2.7		82.3	5,934
	Year 9	5.8	5.9	2.1		85.9	6,679
	Year 10	6.3	11.5	2.7		79.4	4,957
	Year 11	9.3	7.0	3.0		80.5	4,451
	Year 12	3.2	8.9	4.8		82.8	2,941
	Year 13						

Attendance Rate per Ethnicity (Selection)	NZ European	7.6	5.3	2.4		84.5	10,210
	Other European	7.6	6.4	4.0		81.8	561
	NZ Māori	6.0	9.8	3.0		81.0	17,233
	Samoan	8.3	3.3	3.0		85.2	561
	Cook Island Māori						
	Tongan						
	Niue						
	Fijian						
	Tokelauan						
	Other Pasifika	4.2	12.2	0.5		82.8	187
	South East Asian	2.1	2.5	1.4		93.8	639
	Indian	5.8	2.1			91.9	187
	Chinese						
	Other Asian						
Other Ethnicity	5.5	4.7	1.5		88.1	932	

Attendance Rate per Gender (Selection)	Female	7.1	7.6	3.0		82.1	15,075
	Male	5.9	8.0	2.4		83.5	15,435

Covid has played a significant role in the attendance of our students in the latter half of the year, in particular in some anxiety amongst the Maori whanau. During the year we have sent letters of concern to parents/caregivers for low attendance, we have used truancy services to engage families. Our current systems are working well, we will be looking to further engage whanau next year to ensure engagement with the college will happen.



There are 70 students that have attendance below 85% for 2021 in the Years 7 to 12. This will be the figure we will use for our target in 2022.

## Strategic Target 2: Year 7 to 10 Achievement

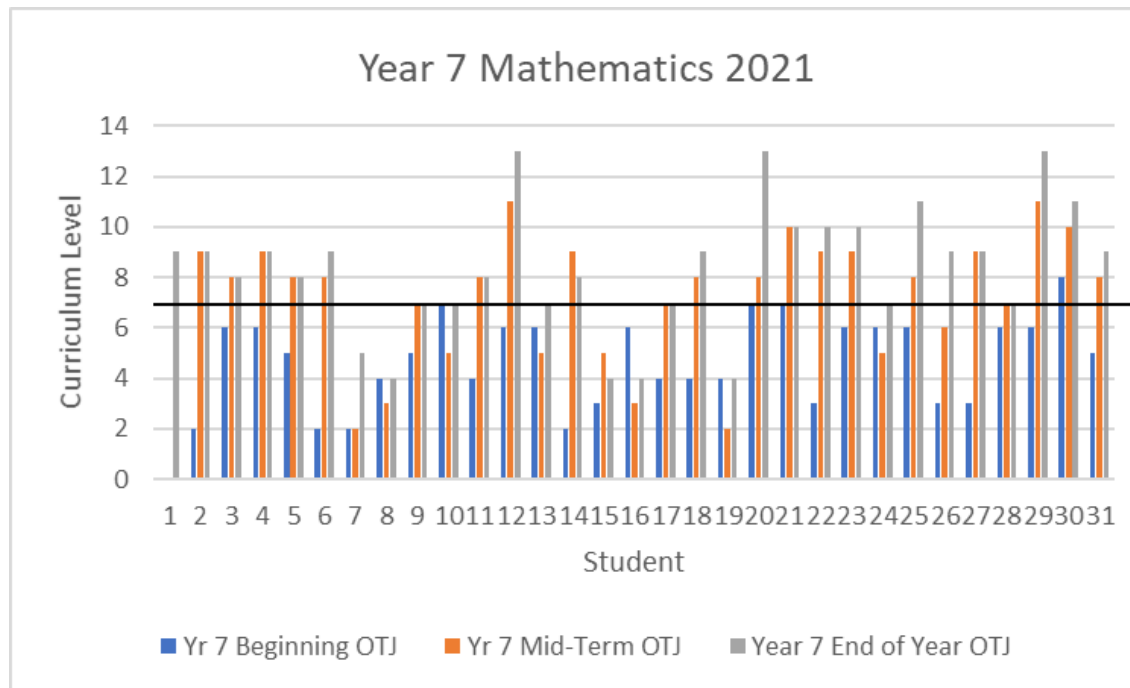
Students that are below their curriculum level are to be accelerated to at or above in their learning with a particular focus on maori.

### Year 7

#### Introduction

The expected curriculum level for the end of year 7 is 4B. At the end of 2021 there are 31 students in Year 7.

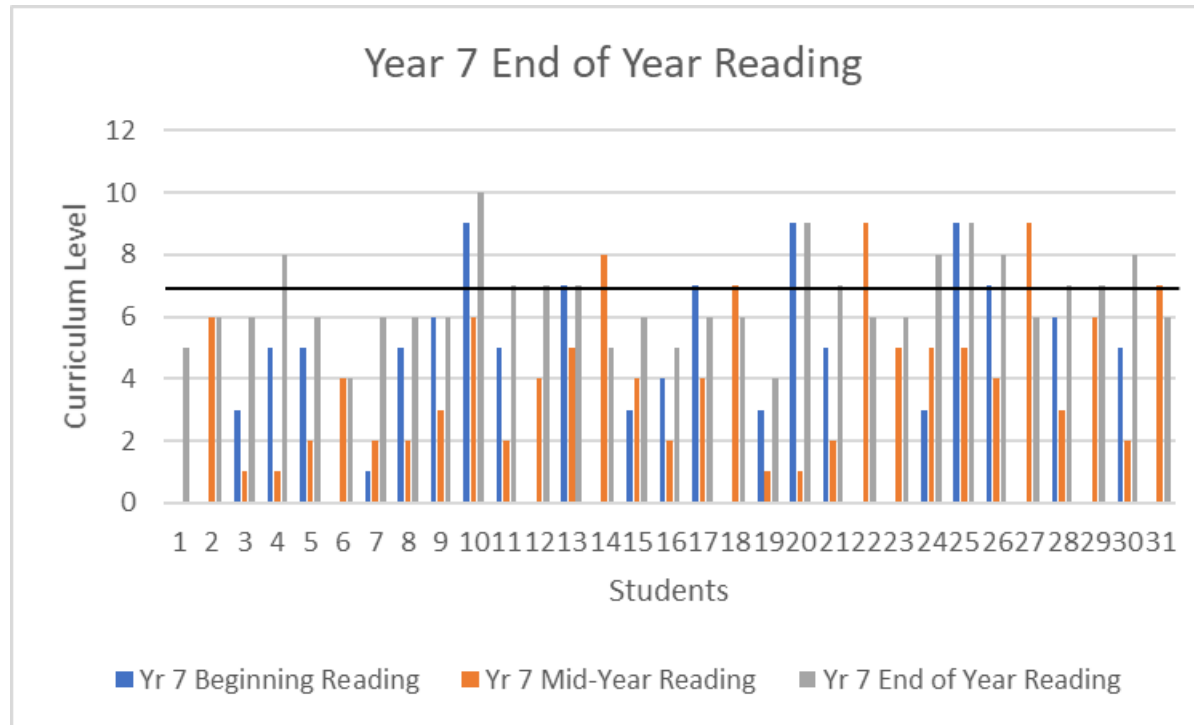
#### Year 7 Mathematics:



In mathematics this year:

- At the expected curriculum level there are 5 students (1 Female European, 1 Female Maori and 3 Male Maori) working just below
- There are 26 students (5 female european, 4 male european, 13 female Maori, 4 male Maori, 1 female other, 3 male other and 1 male asian) working at or above. There are no students working well below.
- 21 students (4 Female European, 2 male european, 5 female maori, 4 male maori, 1 female other, 3 male other and 1 male asian), made accelerated progress of more than 2 curriculum sublevels.
- 2 students (1 female european and 1 male european) made normal progress
- The remaining 8 students (1 female european, 4 female maori, 2 male maori and 1 female other) did not make expected progress in their learning.

## Year 7 Reading

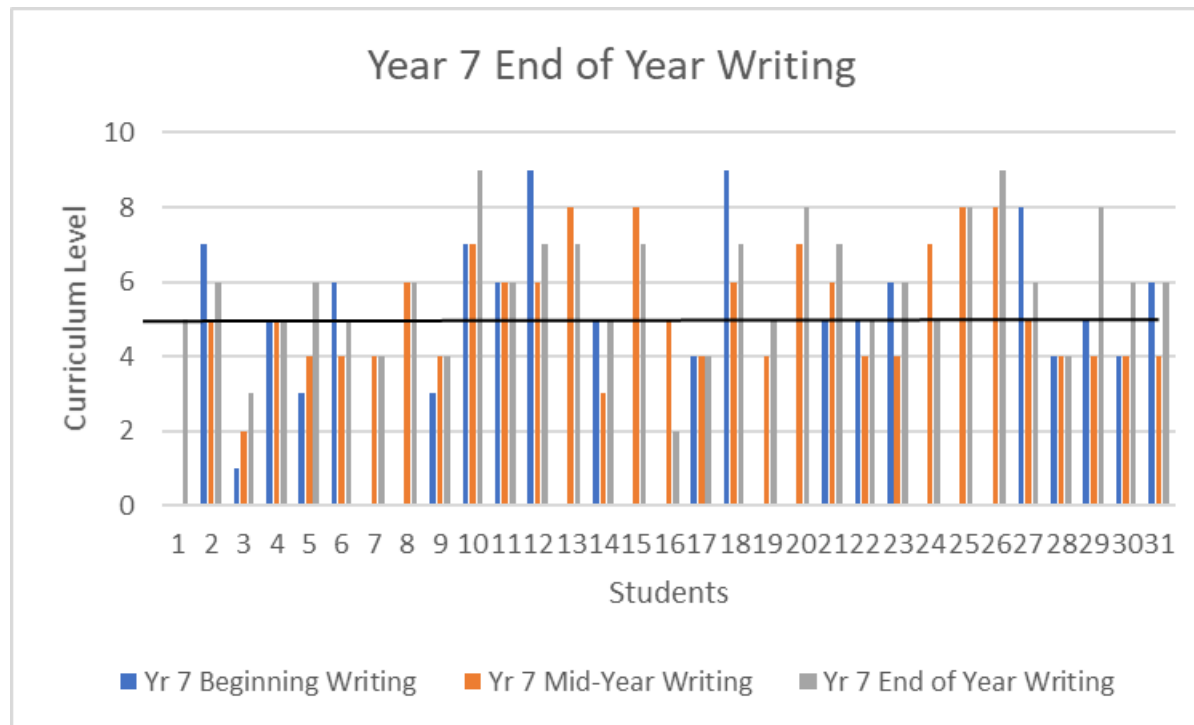


In reading this year:

- At the expected curriculum level there are 17 students (3 Female European, 2 male European, 4 female Maori and 6 Male Maori and 2 Asian males) working just below
- There are 14 students (4 female European, 1 male European, 5 female Maori, 1 male Maori, 1 female other, 1 male other and 1 male Asian) working at or above.
- There are no students working well below.
- 8 students (2 Female European, 1 male European, 3 male Maori, 1 female other, 1 male other), made accelerated progress of more than 2 curriculum sub levels.
- 2 students (1 female European and 1 male Asian) made normal progress
- The remaining 21 students (3 female European, 3 male European, 10 female Maori, 3 male Maori and 2 female other) did not make expected progress in their learning.



## Year 7 Writing



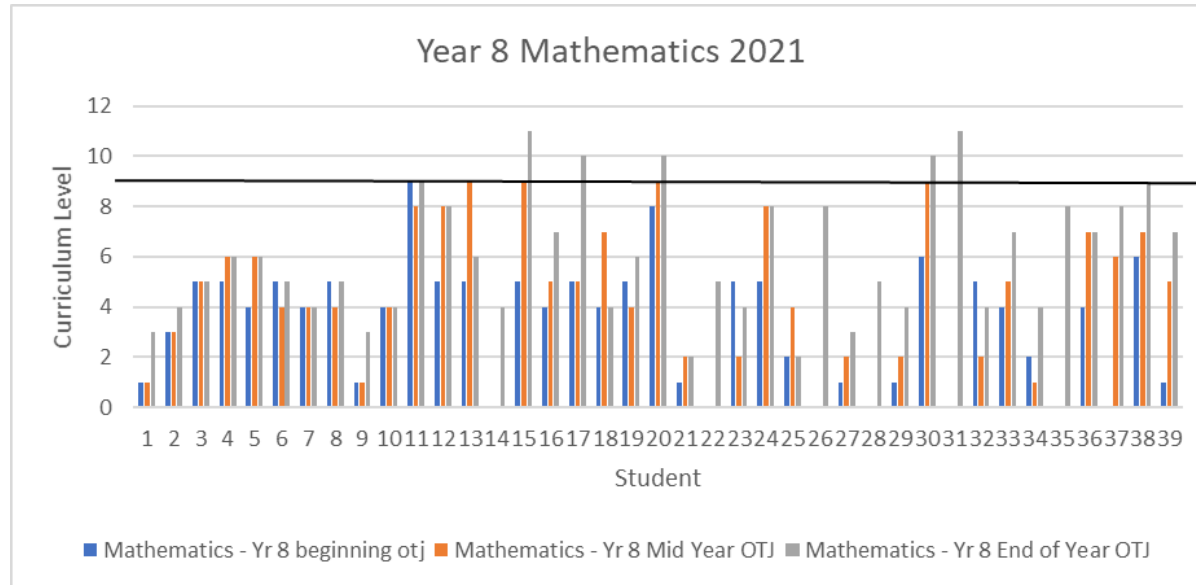
In writing this year:

- At the expected curriculum level there are 21 students (4 female european, 2 male european, 6 Female Maori, 5 Male Maori, 1 female other, 2 male other and 1 male asian) working just below.
- There are 10 students (2 female european, 2 male european, 3 female Maori, 2 male Maori, 1 male other) working at or above. There are no students working well below.
- 4 students (1 Female European, 1 male european, 1 female maori, 1 male maori) made accelerated progress of more than 2 curriculum sublevels.
- 6 students (2 female european, 1 male european, 2 female maori and 2 maori male ) made normal progress
- The remaining 21 students (2 female european, 2 male european, 7 female maori, 5 male maori, 3 male other, 1 female other and 1 male asian) did not make expected progress in their learning.

# Year 8

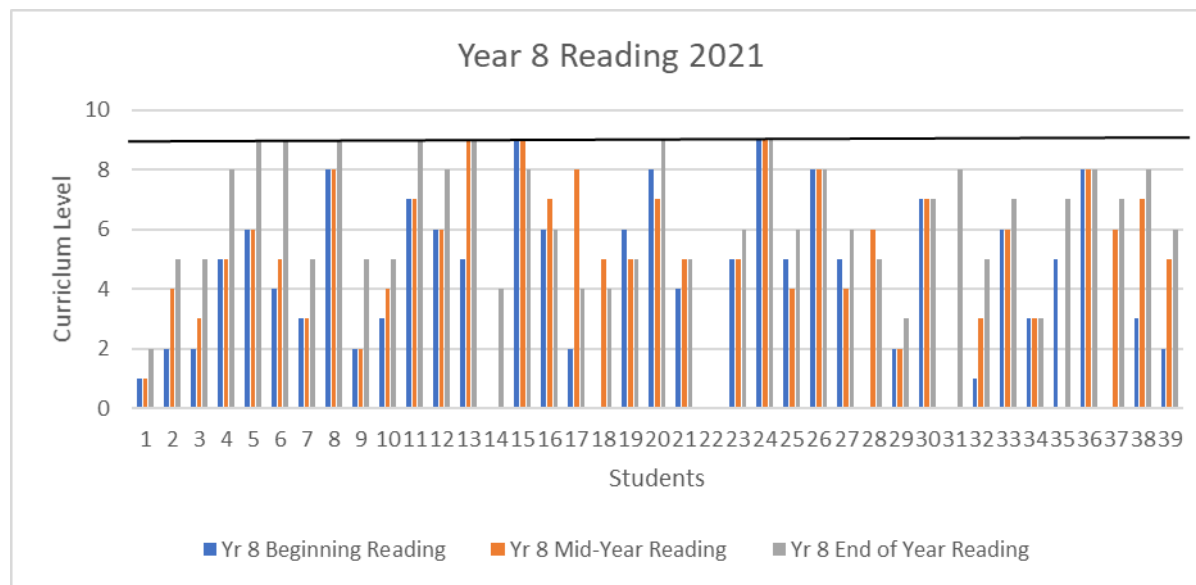
The expected curriculum level for the end of year 8 is 4P. At the end of 2021 there are 39 students in Year 8.

## Mathematics

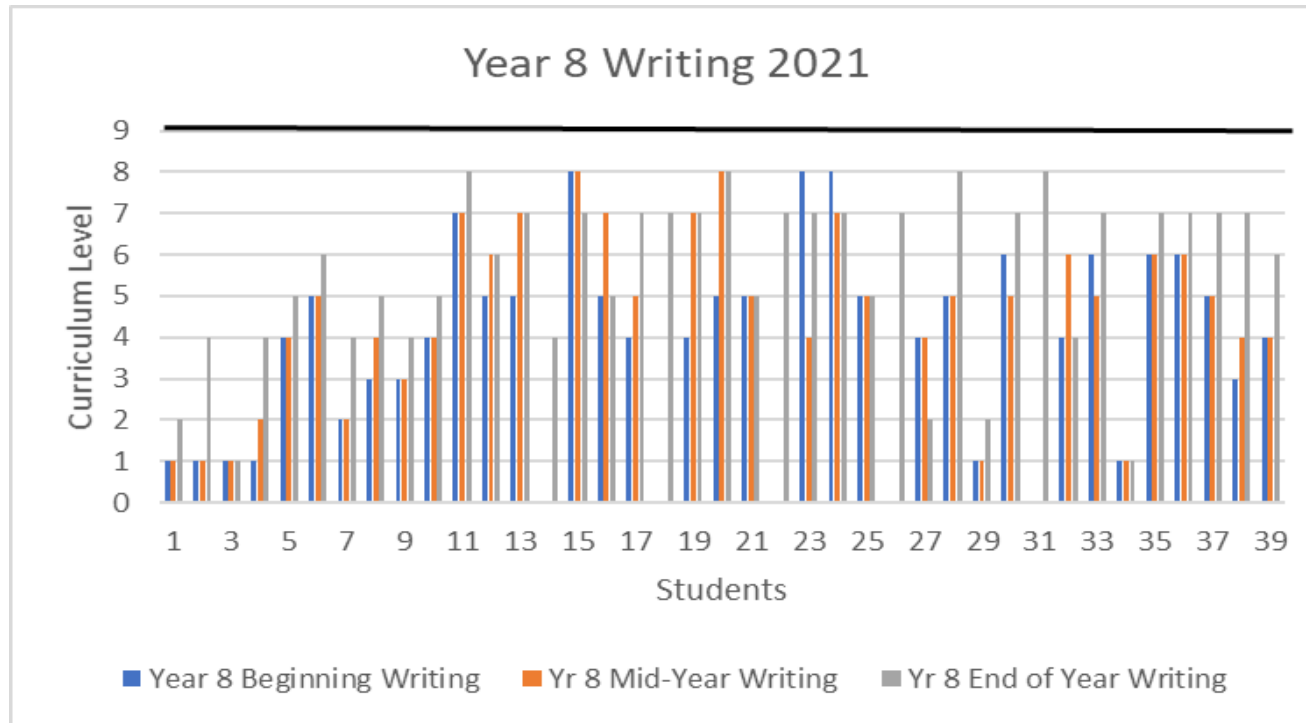


- At the expected curriculum level there are 27 students (5 female european, 5 male european, 6 Female Maori, 7 Male Maori, 1 female other, 1 male other and 2 male pasifika) working just below.
- There are 7 students (1 female european, 5 male european, 1 male Maori, working at or above.
- There are 4 students (3 female maori, 1 Male Maori and 1 pasifika male) working well below.
- 14 students (3 Female European, 4 male european, 2 female maori, 3 male maori and 1 other female) made accelerated progress of more than 2 curriculum sublevels.
- 12 students (2 female european, 2 male european, 4 female maori., 2 maori male and 2 pasifika male ) made normal progress
- The remaining 13 students (3 female european, 2 male european, 3 female maori, 3 male maori, 1 male other and 1 male pasifika) did not make expected progress in their learning.

## Reading



- At the expected curriculum level there are 28 students (5 female european, 6 male european, 8 Female Maori, 6 Male Maori, 1 male other and 2 male pasifika) working just below.
- There are 7 students (1 female european, 3 male european, 1 male Maori, 1 male pasifika) working at or above.
- There are 4 students (4 Male Maori) working well below.
- 13 students (1 Female European, 3 male european, 2 female maori, 5 male maori and 1 pasifika male) made accelerated progress of more than 2 curriculum sublevels.
- 7 students (3 male european, 2 female maori and 2 maori male ) made normal progress
- The remaining 19 students (7 female european, 2 male european, 5 female maori, 3 male maori, 1 female other and 2 male pasifika) did not make expected progress in their learning.

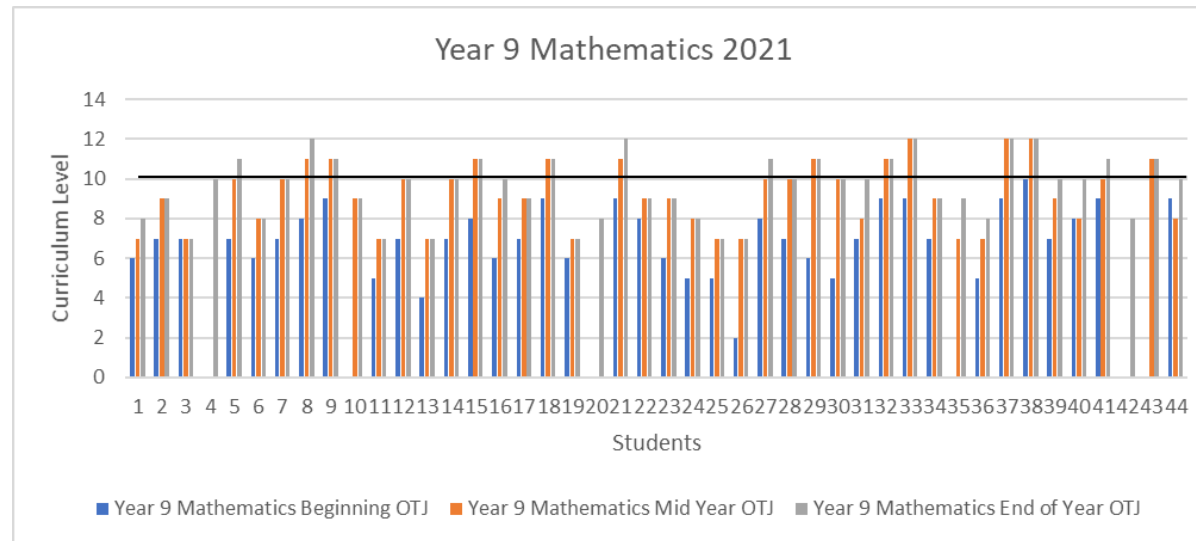


- At the expected curriculum level there are 35 students (6 female european, 9 male european, 8 Female Maori,7 Male Maori, 1 male other, 1 female other and 1 male pasifika) working just below.
- There are no students working at or above. Though the majority of the above group are working with 1 - 2 sub levels.
- There are 4 students (2 Male Maori and 2 pasifika male) working well below.
- 7 students (1 Female European, 3 male european, 2 male maori and 1 other male) made accelerated progress of more than 2 curriculum sublevels.
- 5 students (1 female maori and 3 maori male and 1 pasifika male ) made normal progress
- The remaining 26 students (4 female european, 7 male european,6 female maori, 6 male maori, 1 female other and 2 male pasifika) did not make expected progress in their learning.

## Year 9

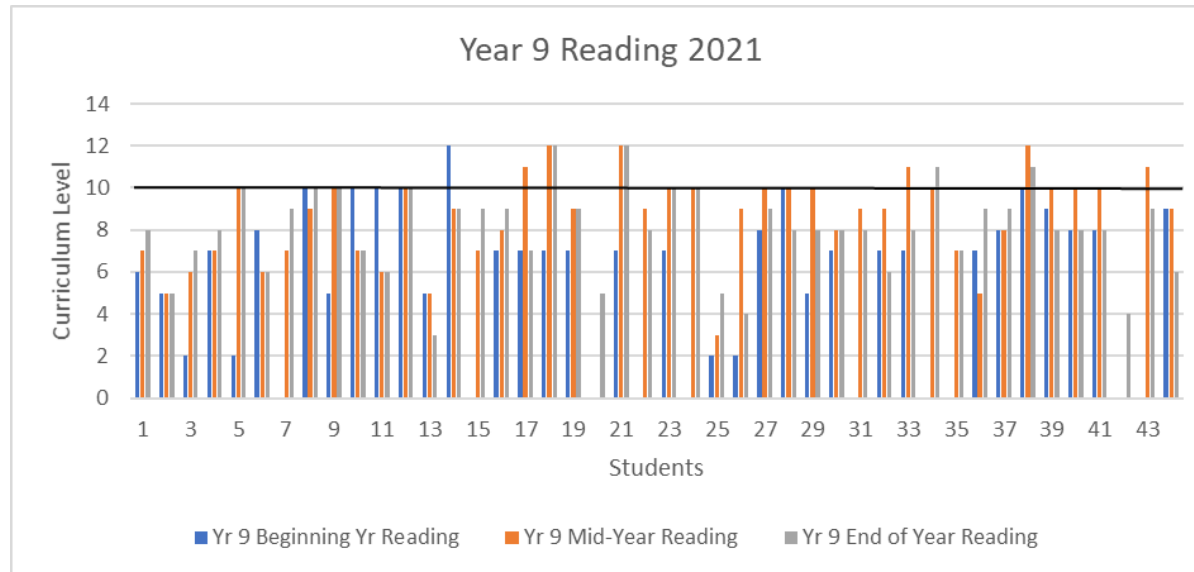
The expected curriculum level for the end of year 9 is 5b. At the end of 2021 there are 44 students in Year 9.

### Mathematics



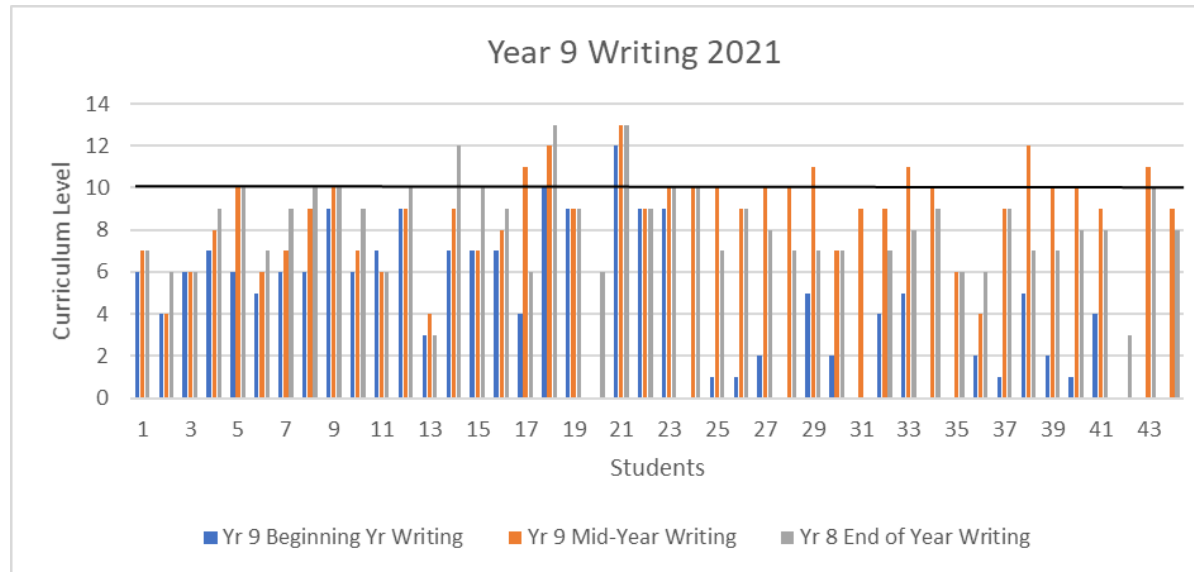
- At the expected curriculum level there are 18 students (2 female european, 3 male european, 3 Female Maori, 10 Male Maori,) working just below.
- There are 26 students (10 female european, 2 male european, 3 female maori, 7 male Maori, 1 male pasifika, 1 female other and 1 female asian) working at or above.
- There are no students working well below.
- 21 students (5 Female European, 4 male european, 5 female maori, 6 male maori and 1 other female) made accelerated progress of more than 2 curriculum sublevels.
- 15 students (4 female european, 1 male european, 4 female maori, 4 maori male, 1 pasifika male and 1 female asian ) made normal progress
- The remaining 8 students (3 female european, 1 female maori, 4 male maori) did not make expected progress in their learning.

## Reading



- At the expected curriculum level there are 25 students (10 female european, 2 male european, 5 Female Maori, 8 Male Maori,) working just below.
- There are 11 students (1 female european, 3 male european, 1 female maori, 2 male Maori, 2 female other and 1 female asian) working at or above.
- There are 8 students (1 european female, 1 maori female, 5 maori male and 1 pasifika male) working well below.
- 8 students (3 Female European, 1 male european, 1 female maori, 3 male maori) made accelerated progress of more than 2 curriculum sublevels.
- 7 students (1 male european, 2 female maori, 4 maori male,) made normal progress
- The remaining 29 students (10 female european, 5 female maori, 7 male maori, 1 pasifika male, 1 other female and 1 asian female) did not make expected progress in their learning.

## Writing

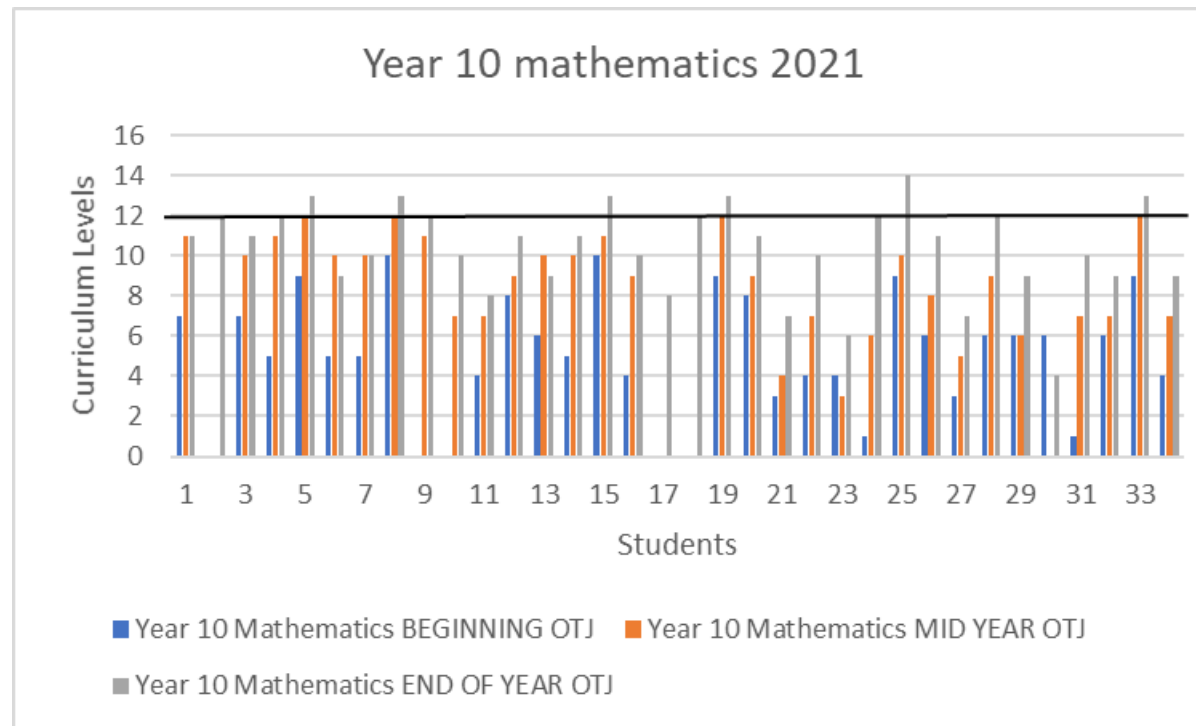


- At the expected curriculum level there are 30 students (8 female european, 3 male european, 6 female maori, 11 Male Maori, 1 female asian and 1 pasifika male) working just below.
- There are 12 students (4 female european, 2 male european, 1 female maori, 3 male Maori, 2 female other) working at or above.
- There are 2 male maori students working well below.
- 22 students (8 Female European, 4 male european, 4 female maori, 4 male maori, 1 male pasifika and 1 other female) made accelerated progress of more than 2 curriculum sublevels.
- 15 students (3 female european, 3 female maori, 3 maori male and 1 female asian ) made normal progress
- The remaining 15 students (3 female european, 3 female maori, 9 male maori) did not make expected progress in their learning.

## Year 10

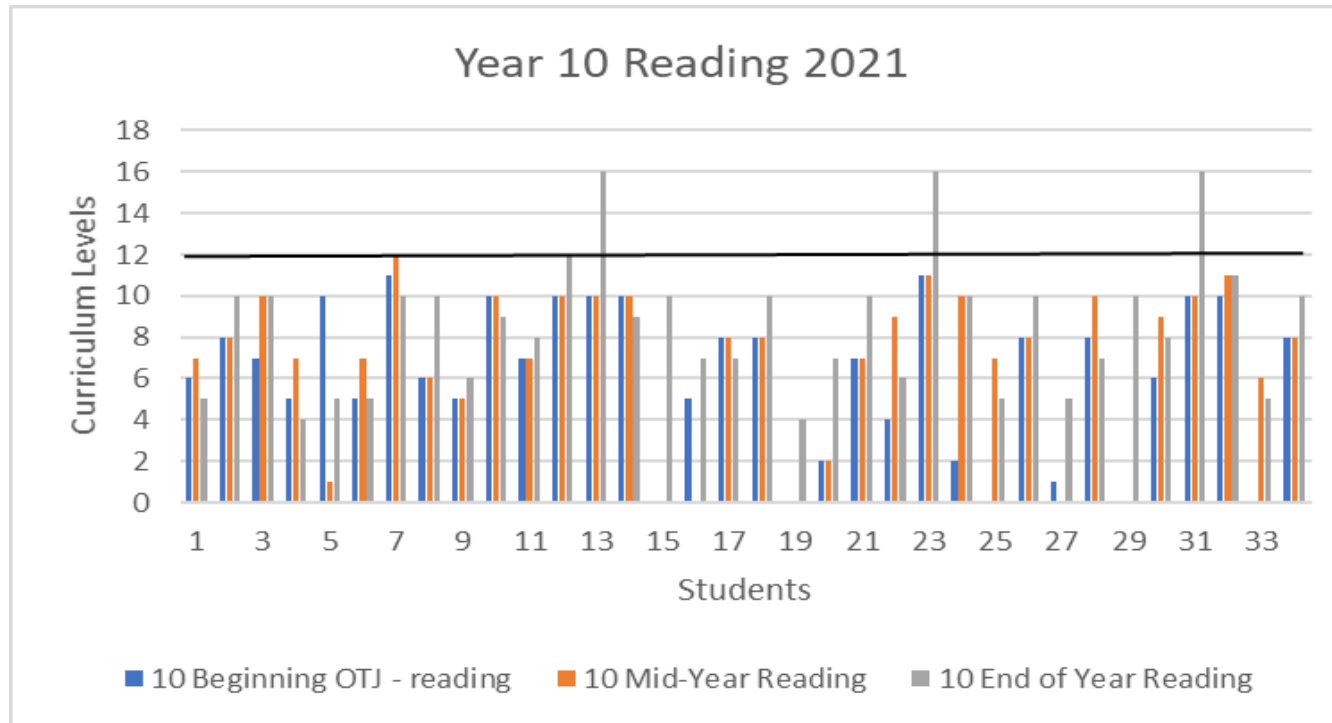
The expected curriculum level for the end of year 10 is 5A. At the end of 2021 there are 34 students in Year 9.

### Mathematics

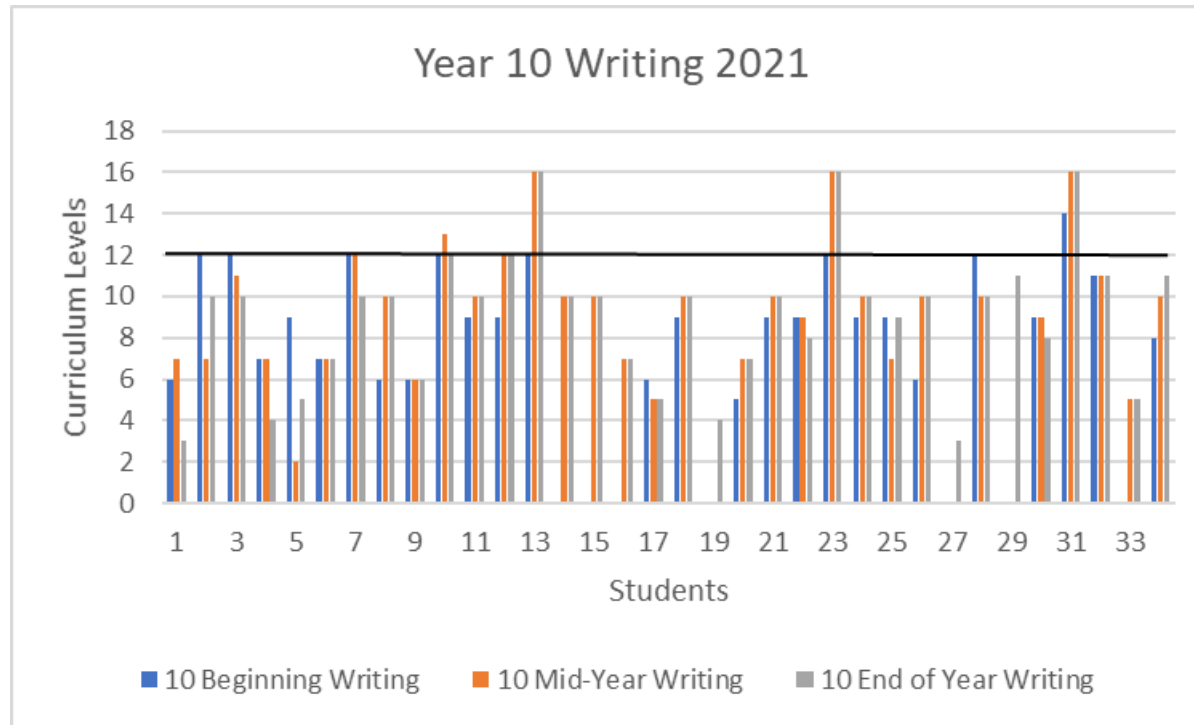


- At the expected curriculum level there are 18 students (4 female european, 3 male european, 7 female maori, 2 Male Maori, 1 male asian and 1 other male) working just below.
- There are 12 students (4 male european, 4 female maori, 4 male Maori) working at or above.
- There are 4 students (1 female european, 1 male european, 1 female maori and 1 male maori) working well below.
- 28 students (5 Female European, 5 male european, 12 female maori, 4 male maori, 1 male asain and 1 other female) made accelerated progress of more than 2 curriculum sublevels.
- 1 student (1 female european) made normal progress
- The remaining 5 students (1 male european 1 female maori, 3 male maori) did not make expected progress in their learning.





- At the expected curriculum level there are 20 students (2 female european, 6 male european, 7 female maori, 3 Male Maori, 1 male asian and 1 other male) working just below.
- There are 13 students (2 female european and 1 male european) working at or above.
- There are 11 students (1 female european, 3 male european, 5 female maori and 4 male maori) working well below.
- 12 students (1 Female European, 4 male european, 5 female maori, 2 male maori) made accelerated progress of more than 2 curriculum sublevels.
- 10 students (1 female european, 3 male european, 2 female maori and 4 male maori ) made normal progress
- The remaining 12 students (1 female european, 2 male european, 6 female maori, 1 male maori, 1 pasifika male and 1 asain male) did not make expected progress in their learning.



- At the expected curriculum level there are 19 students (2 female european, 5 male european, 8 female maori, 3 Male Maori, 1 male asian) working just below.
- There are 5 students (3 female european, 1 male european and 1 male other) working at or above.
- There are 10 students (2 male european, 5 female maori and 4 male maori) working well below.
- 6 students (3 Female European and 3 male european) made accelerated progress of more than 2 curriculum sublevels.
- 2 students (1 female european and 1 male maori ) made normal progress
- The remaining 26 students (1 female european, 5 male european, 11 female maori, 6 male maori, 1 pasifika male and 1 asain male) did not make expected progress in their learning.

**Successes:**

Mathematics has been a great success in Year 7, with a good amount of growth and using the ASW resource has been a success.

**Concerns:**

Mathematics, Reading and Writing are a major concern with most cohorts not reaching their academic level . Especially in year 8. We are incorporating the write my essay program next year and this will benefit their growth in writing. In terms of reading we are going to be looking directly and reviewing the reading programs to make sure each student will improve.

Overall, we are placing a number of programs and strategies in 2022, such as grouping students based on their strengths and work on at each stage of the curriculum. Ensuring that there is group planning in year levels, we are combining year 9 Social Studies with year 9 english to ensure reading and writing is found within a context.

**Limitations:**

We also have had a number of students arriving mid year and the end of year so their data is not complete. The majority however have tested high in the curriculum level, this will bode well in their future.

Covid has played a significant role in some of the achievement of students in the later part of the year. Some students have had significant drops in attendance since August.

This is considered to be the engine room time of the year when most students make progress.

**Next Steps:**

Building on from year 7 and 8 combined classes we will be following on with year 9 in combining English and Social Studies.

In Year 7 and 8, we will be combining year 7 and 8 with English, Mathematics, Science and Social Studies. To reduce the number of students and increase the engagement. The students will be cross grouped to allow faster movement through the curriculum. We will be using it to write my essay.

We will be looking to concentrate work with teachers on building relationships, cultural capabilities. With targeted planning and teaching, using to inform practice.

## **NCEA Results 2021 including:**

### **Strategic Target 3:Year 11 Endorsements**

- All Students that are expected to achieve an overall Merit or Excellence endorsement in Level 1 will do so.

### **Year 11**

Throughout the year there were 39 Year 11 students.

- 16 students passed level 1. 2 male pakeha, 5 female pakeha, 3 male maori, 4 male maori, 1 male other and 1 female pacifiak.
- 6 students left during the year, 2 pakeha males and 4 maori females. Either to other schools or tertiary courses.
- 1 student was on Northern Health school and only completed numeracy and literacy
- 3 students are within 10 credits of passing, 1 male pakeha, 2 female maori
- 5 students are within 11 to 20 credits from passing, 3 male maori and 3 female maori
- 3 students are within 21 to 30 credits from passing, 1 female pakeha, 1 male maori and 1 female maori.
- 5 students are more than 31 credits from passing, 5 female maori.

### **Endorsements**

Due to students leaving during the year the target group was reduced to 8 students.

There were 6 Students that achieved a Merit or Excellence endorsement.

- Two Female Pakeha students achieved an Excellence Overall Endorsement,
- 1 Pasifica Female, 2 Pakeha Female students achieved a Merit Endorsement.
- Of the identified group at the beginning of the year, 4 left during the year and 2 failed to achieve the endorsement.
- It was pleasing to see that at least 2 of the students that left achieved their merit or excellence endorsement.
- 1 asian male almost got there with 42 merit or excellence credits. (6 way from the total)
- 1 maori female suffered through her choice of subjects.

### **Year 12:**

Throughout the year there were 26 Year 12 students.

- 14 students passed level 2, 2 male pakeha, 4 female pakeha, 3 male maori, 4 female maori and 1 male other.
- 12 students did not pass level 2. 1 male maori and 1 female maori are on the special needs register and weren't expected to complete level 2. 3 female pakeha and 4 female maori left school during the year to move onto tertiary education or work.
- 3 maori male students did not pass level 2 due to attendance and completion of work.

## **Year 13:**

Throughout the year there were 19 Year 13 students.

- 15 students passed Level 3, 3 male Pakeha, 4 female pakeha, 2 maori male, 3 Female Maori, 1 Asian Female and 1 Pasifika Female.
- The 4 students that did not pass Level 3 had different reasons for their failure to do so. 3 students. 1 pakeha male. 1 maori male and 1 female maori were on the special needs register and were not expected to pass. The final student, 1 maori male left the college during the August lockdown for work.

## **Overall Analysis**

In reviewing individual subjects and standard data from 2021 there has been a number of concerns identified. There are concerns of the level of achievement of our students in all levels of English, Te Reo Maori, Level 1 Science and Physical Education. There are strengths in Mathematics, Geography and senior sciences. Students that are not on a university pathway are over reliant on Trades Academy and external providers on passing all levels. Students that were enrolled in 2 or more of the subjects of concern had a greater risk of not achieving. In order to achieve in Level 1 students needed to pass on average 14 credits. If a student got the average in 4 subjects they would have 64 credits, and then miss out on two of the subjects of concern then they did not pass.

In 2022, there has been changes to how departments are monitored, each SLT member has been allocated 2 curriculum areas, in which they will attend all meetings, oversee results and track the performance of each class. They will be dealing directly with the HoF. There have been clear dates to checkpoint the achievement of each subject, with clear expectations on due dates and monitoring of students. Each teacher has been asked to readjust their program to suit their students.

This situation cannot be blamed on absences or Covid 19. As a rule of thumb, there should be a consistency of achievement across subjects for students. For example, a student who consistently achieves merit or excellence in at least 4 subjects would be expected to achieve the same in all. As demonstrated in Level 1 where students that achieved an overall endorsement of Merit and Excellence had a little number of subject endorsements.

A review has been completed of all students' courses for 2022 in order to judge their expected performance and align it with their vocational pathway. It was found in 2021 students were placed in courses that either did not match their aspirations or ability. A stronger link between SLT, EDean and careers coordinator has been developed through clearly defining roles and responsibilities.

There have been courses developed in level 1 and 2 based along the lines of vocational pathways, literacy and numeracy, removing some students from English and Mathematics and providing those student guided support. This year we also split level 1 science into the three main disciplines, Chemistry, Physics and Biology therefore increasing the depth of knowledge for our students when they reach Level 2 and 3.

We have been more deliberate in placing staff in key classes, to work at their strengths in order to benefit their students.

Charter Goals	Actions	Evidence	Outcomes
Provide a culturally responsive curriculum that reflects our community of learners.	Curriculum planning reflecting our local community. <ul style="list-style-type: none"> <li>- Lead Staff through planning Local Curriculum.</li> <li>- Invite Local Iwi to share their stories to staff.</li> <li>- Encourage Staff to provide rich experiences in Curriculum Planning</li> <li>- Template is created for curriculum reporting to board</li> </ul>	<ul style="list-style-type: none"> <li>- Curriculum Reports to Board</li> <li>- Local iwi present to Staff in a meeting</li> <li>- Unit Plans</li> <li>- Professional Development has been provided for staff.</li> </ul>	<ul style="list-style-type: none"> <li>- Principal met with Sue Wetbrook from Local Iwi to discuss a plan to introduce a local curriculum</li> <li>- 10 staff receiving PLD in Te Reo through Education Perfect.</li> <li>- Curriculum Reports to be organized in the 2022 work plan.</li> <li>- Ero self review process has produced effective reporting process to the BoT.</li> </ul>
	Encourage students to explore their own cultural identity through effective curriculum planning. <ul style="list-style-type: none"> <li>- Develop a common understanding of effective curriculum planning led by Principal</li> </ul>	<ul style="list-style-type: none"> <li>- Professional Development provided to staff to increase staff capabilities.</li> </ul>	Evidence is in planning documentation. Further work in this space is needed for 2022.
	Engage and support our school leaders to drive effective teaching practice and capabilities. <ul style="list-style-type: none"> <li>- Leadership Mentoring provided for SLT and HOF</li> </ul>	Curriculum Reports created for AoV.	Karen Tui Boyes presented the Action Research framework to help teachers to dive deeper into their practice.  Graham Mcfadden has been engaged to mentor the HOF's through the year.

	<p>through Graham McFadden</p> <ul style="list-style-type: none"> <li>- Lead HoF through a processes of Self Evaluation</li> <li>- Advance effective Teacher Criteria for Reporoa College</li> </ul>	Effective Teacher Criteria embedded with consistency.	Further engagement in 2022 as the later half of the year was interrupted by Covid -19
	<p>Plan and implement learning of Te Ao Maori.</p> <ul style="list-style-type: none"> <li>- Engage a kaiwhakahaere to provide staff PD on Tikanga, Te Reo and advice on Culturally Responsive curriculum.</li> </ul>	<p>Evidence of Te Ao Maori in lessons plans and curriculum reporting.</p> <p>Te Reo Classes established for Staff</p>	<p>10 Staff are currently enrolled in Education Perfects Te Reo online course.</p> <p>To carry on in 2022</p>
Accelerate progress of students performing below expectations.	<p>Use systems to collect, share and report data and monitor the progress of all students to inform on teaching and learning.</p> <ul style="list-style-type: none"> <li>- Engage Professional Learning from Karen Tui Boyes on Habits of Mind</li> </ul> <p>Self - review of middle managers systems and reporting</p>	<p>Board Reports on Progress of Priority Students.</p> <p>Board report on Self Review</p>	<p>Karn Tui Boyes has presented to Staff/Students and Parents on study techniques.</p> <p>Mid and end of Year Analysis of results has been completed</p> <p>Ero led self review has been carried out and has produced excellent insight.</p>
All students that transition through Reporoa College will leave with a viable pathway.	<p>Prioritise a transition plan that is equitable and individualised to all students.</p> <ul style="list-style-type: none"> <li>- Stocktake and create a schoolwide plan for Transition through the stages</li> </ul>	<p>A greater % of school leavers obtaining a vocational pathway award and or more endorsement relative to student preferred pathway.</p> <p>Schoolwide plan for transition completed and implemented</p>	<p>Year 11 to 13 Students have attended the Training Expo in Rotorua</p> <p>Further visits to Hospitality industry, site visits to manufacturing in Rotorua.</p> <p>Trades academy is open to all students.</p> <p>Review should be completed in 2022</p>

	<p>within Reporoa College</p> <ul style="list-style-type: none"> <li>- Self Review of Careers and transition</li> </ul>	Review completed to board	
Promote and embed our core school values at Reporoa College	<p>Monitor and improve behaviour school wide through the principles of PB4L. (Positive Behaviour for Learning)</p> <ul style="list-style-type: none"> <li>- Engage Professional Learning from Margaret Ross on positive classroom management</li> <li>- Support KCard system with rewards</li> <li>- Promote Values in messaging to Whanau, Students, Staff.</li> </ul>	<p>PB4L reports to board including student voice</p> <p>KCard system made electronic</p> <p>Principal report on Professional development</p>	<p>Margret Ross has run a session with staff and will be returning on the 8th of June to run the second round of sessions.</p> <p>KCard system has now gone digital, with a better monitoring</p> <p>Prizes to motion were drawn at the end of Term 3</p> <p>PB4L reinvigorated for 2022</p>
Pursue effective and reciprocal relationships within our community.	<p>Promote strong links between school home and community.</p> <ul style="list-style-type: none"> <li>- Establish links with local businesses for the purpose of finding employment for school leavers such as T &amp; G, Fibrefresh, Fonterra.</li> <li>- Engage LSC to facilitate meetings with Maori Whanau with the intention to improve engagement.</li> </ul>	<p>An increase in the number of school leavers able to obtain employment opportunities</p> <p>Maori Whanau activity involved in all aspects of schooling</p>	<p>The Whaoa Committee will be reinstated and are looking to reform in June 2021. With the focus on engaging Maori families and Promoting Te Reo and Kapa Haka</p> <p>Sponsors gathered for school fundraisers.</p>





# REPOROA COLLEGE

Massey Road  
P O Box 16  
REPOROA  
NEW ZEALAND  
Phone 0064 07 333-8117  
Fax 0064 07 333-8145  
e-mail: counter@reporoa.school.nz

30<sup>th</sup> May 2022

*To whom it may concern*

*As part of the Kiwi Sports funding we received for 2021*

<i>Year 7-8</i>	<i>\$235.09</i>
<i>Year 9-13</i>	<i>\$1021.30</i>
<i>Total</i>	<i>\$1256.39</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 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*