

WHANGANUI HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 189

Principal: Martin McAllen

School Address: Purnell Street, Whanganui 4500

School Postal Address: PO Box 4022, Whanganui 4541

School Phone: 06 349 0178

School Email: office@whs.ac.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Jo Maguire	Chair Person	Elected	Jun-22
Martin McAllen	Principal	ex Officio	
Keki Colaabavala	Parent Rep	Elected	Jun-22
Pirihira Cribb	Parent Rep	Elected	Jun-22
Myles Fothergill	Parent Rep	Elected	Jun-22
David McMillan	Parent Rep	Elected	Jun-22
Robert Sewell	Parent Rep	Elected	Jun-22
Paul Keene	Staff Rep	Elected	Jul-22
Lisa Burgess	Staff Rep	Elected	Jul-20
Rebekah Phillips	Student Rep	Elected	Sep-20
Akshima Marwah	Student Rep	Elected	Sep-21

Accountant / Service Provider: Openbook Solutions Limited

WHANGANUI HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Whanganui High School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Jo Maguire
Full Name of Board Chairperson

Jo Maguire
Signature of Board Chairperson

21st May 2021
Date:

Martin Grant McAllen
Full Name of Principal

Martin Grant McAllen
Signature of Principal

21st May 2021
Date:

Whanganui High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2	14,179,290	13,422,312	13,107,151
Locally Raised Funds	3	404,369	279,900	1,134,094
Interest income		12,018	21,000	23,004
International Students	4	349,399	678,000	819,148
		<hr/>	<hr/>	<hr/>
		14,945,076	14,401,212	15,083,398
Expenses				
Locally Raised Funds	3	334,926	213,300	791,533
International Students	4	384,365	614,100	712,928
Learning Resources	5	10,280,835	9,976,085	9,974,357
Administration	6	930,490	871,312	879,777
Finance		19,143	8,500	8,455
Property	7	2,570,761	2,543,788	2,545,359
Depreciation	8	337,761	186,500	297,893
Loss on Disposal of Property, Plant and Equipment		5,065	5,000	2,154
		<hr/>	<hr/>	<hr/>
		14,863,346	14,418,585	15,212,456
Net Surplus / (Deficit) for the year		81,730	(17,373)	(129,058)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		81,730	(17,373)	(129,058)

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

Whanganui High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		2,342,276	2,398,499	2,471,334
Total comprehensive revenue and expense for the year		81,730	(17,373)	(129,058)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		58,587	0	0
Equity at 31 December	25	2,482,593	2,381,126	2,342,276
Retained Earnings		2,482,593	2,381,126	2,342,276
Reserves		0	0	0
Equity at 31 December		2,482,593	2,381,126	2,342,276

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.

Whanganui High School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	2,939,118	1,919,529	1,776,784
Accounts Receivable	10	686,539	570,800	611,382
GST Receivable		0	15,000	16,819
Prepayments		49,210	50,000	47,500
Inventories	11	3,063	2,000	2,800
Funds for Capital Works Projects	19	0	0	6,975
Investments	12	0	0	250,000
		3,677,930	2,557,329	2,712,261
Current Liabilities				
GST Payable		61,688	0	0
Accounts Payable	14	1,000,631	913,000	911,220
Revenue Received in Advance	15	472,948	600,000	656,525
Provision for Cyclical Maintenance	16	104,477	95,011	22,868
Finance Lease Liability - Current Portion	17	80,007	35,000	71,491
Funds held for Capital Works Projects	19	768,447	0	0
		2,488,198	1,643,011	1,662,104
Working Capital Surplus/(Deficit)		1,189,732	914,318	1,050,157
Non-current Assets				
Property, Plant and Equipment	13	1,749,789	1,852,213	1,866,724
		1,749,789	1,852,213	1,866,724
Non-current Liabilities				
Provision for Cyclical Maintenance	16	264,439	265,405	304,648
Finance Lease Liability	17	138,105	65,000	214,912
Funds held in Trust	18	54,384	55,000	55,045
		456,928	385,405	574,605
Net Assets		2,482,593	2,381,126	2,342,276
Equity				
	25	2,482,593	2,381,126	2,342,276

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

Whanganui High School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		4,719,629	4,079,399	4,008,968
Locally Raised Funds		424,149	279,900	1,105,661
International Students		68,816	678,000	583,607
Goods and Services Tax (net)		78,508	1,819	(4,421)
Funds Administered on Behalf of Third Parties		(661)	(45)	(2,413)
Payments to Employees		(2,933,005)	(2,754,300)	(2,810,408)
Payments to Suppliers		(2,080,295)	(2,185,263)	(2,929,853)
Cyclical Maintenance Payments in the year		(34,118)	0	(12,356)
Interest Paid		(19,143)	(8,500)	(8,455)
Interest Received		13,991	21,000	21,748
Net cash from Operating Activities		237,872	112,010	(45,509)
Cash flows from Investing Activities				
Purchase of Property, Plant & Equipment (and Intangibles)		(160,554)	(171,989)	(250,560)
Purchase of Investments		0	0	(250,000)
Proceeds from Sale of Investments		250,000	250,000	0
Net cash from Investing Activities		89,446	78,011	(500,560)
Cash flows from Financing Activities				
Furniture and Equipment Grant		58,587	0	0
Finance Lease Payments		(44,033)	(40,301)	(4,498)
Funds Held for Capital Works Projects		820,463	(6,975)	51,660
Net cash from Financing Activities		835,017	(47,276)	44,749
Net increase/(decrease) in cash and cash equivalents		1,162,334	142,745	(501,320)
Cash and cash equivalents at the beginning of the year	9	1,776,784	1,776,784	2,278,104
Cash and cash equivalents at the end of the year	9	2,939,118	1,919,529	1,776,784

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.

Whanganui High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Whanganui High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in Education and Training Act 2020. 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 2020 to 31 December 2020 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

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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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 16.

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 (uncollectable debts). 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.

i) Inventories

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

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	50 years
Furniture and equipment	5 - 20 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students, students and government grants where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

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

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents and accounts receivable. 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.

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

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operational Grants	3,758,298	3,489,870	3,278,391
Teachers' Salaries Grants	7,605,725	7,605,725	7,366,491
Use of Land and Buildings Grants	1,737,188	1,737,188	1,688,528
Resource Teachers Learning and Behaviour Grants	21,747	21,000	23,170
Other MoE Grants	984,234	556,764	717,168
Other Government Grants	72,098	11,765	33,403
	14,179,290	13,422,312	13,107,151

The school has opted in to the donations scheme for this year. Total amount received was \$204,450.

Other MOE Grants total includes additional COVID-19 funding totalling \$205,268 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Revenue			
Donations	35,843	31,500	58,130
Activities	132,248	16,500	582,999
Trading	129,444	185,000	177,957
Other Revenue	106,834	46,900	315,009
	404,369	279,900	1,134,094
Expenses			
Activities	156,954	30,300	594,158
Trading	177,972	183,000	197,376
	334,926	213,300	791,533
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	69,443	66,600	342,561

4. International Student Revenue and Expenses

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	Number	Number	Number
International Student Roll	27	40	52
	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Revenue			
International Student Fees	349,399	678,000	819,148
Expenses			
Commissions	39,803	72,000	90,767
Recruitment	7,149	52,500	41,247
International Student Levy	5,425	17,000	18,801
Employee Benefit - Salaries	304,631	313,600	342,662
Other Expenses	27,357	159,000	219,451
	384,365	614,100	712,928
<i>Surplus/ (Deficit) for the year International Students'</i>	(34,966)	63,900	106,221

5. Learning Resources

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Curricular	849,614	624,170	995,420
Equipment Repairs	2,475	8,350	1,101
Information and Communication Technology	65,330	80,975	45,275
Library Resources	6,596	9,265	15,884
Employee Benefits - Salaries	9,331,627	9,211,825	8,875,230
Staff Development	25,193	41,500	41,447
	10,280,835	9,976,085	9,974,357

6. Administration

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Audit Fee	8,799	8,612	8,173
Board of Trustees Fees	3,215	5,000	4,210
Board of Trustees Expenses	2,443	3,700	8,513
Communication	25,537	25,500	32,226
Consumables	13,520	20,900	17,962
Legal Fees	371	2,000	5,916
Other	83,198	64,900	61,654
Employee Benefits - Salaries	755,345	710,700	703,407
Insurance	31,562	30,000	31,216
Service Providers, Contractors and Consultancy	6,500	0	6,500
	930,490	871,312	879,777

7. Property

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	37,303	38,300	46,279
Consultancy and Contract Services	195,957	175,000	169,167
Cyclical Maintenance Provision	88,709	0	69,714
Grounds	105,617	119,000	101,688
Heat, Light and Water	105,284	100,000	106,686
Rates	17,307	17,000	17,592
Repairs and Maintenance	155,922	224,400	220,076
Use of Land and Buildings	1,737,188	1,737,188	1,688,528
Security	6,571	9,000	8,760
Employee Benefits - Salaries	120,903	123,900	116,868
	2,570,761	2,543,788	2,545,359

8. Depreciation

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Buildings - School	18,618	12,000	18,618
Furniture and Equipment	82,104	52,000	74,313
Information and Communication Technology	137,669	100,000	143,739
Motor Vehicles	899	1,000	899
Textbooks	10,584	10,000	11,768
Leased Assets	77,471	1,500	37,780
Library Resources	10,416	10,000	10,775
	337,761	186,500	297,893

9. Cash and Cash Equivalents

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Cash on Hand	150	150	150
Bank Current Account	317,890	464,379	773,349
Bank Call Account	2,566,694	1,400,000	948,241
Short-term Bank Deposits	54,384	55,000	55,045
Cash and cash equivalents for Statement of Cash Flows	2,939,118	1,919,529	1,776,784

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

The school operates a credit card facility with ASB Bank the limit is \$10,000 and at balance date \$1,316 was owing.

Of the \$2,939,118 Cash and Cash Equivalents, \$772,023 is held by the School on behalf of the Ministry of Education. These funds are required to be spent on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$2,939,118 Cash and Cash Equivalents, \$83,629 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Receivables	19,580	20,000	13,856
Receivables from the Ministry of Education	6,234	0	8,523
Interest Receivable	0	800	1,973
Teacher Salaries Grant Receivable	660,725	550,000	587,030
	686,539	570,800	611,382
Receivables from Exchange Transactions	19,580	20,800	15,829
Receivables from Non-Exchange Transactions	666,959	550,000	595,553
	686,539	570,800	611,382

11. Inventories

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Canteen	3,063	2,000	2,800
	3,063	2,000	2,800

12. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	0	0	250,000
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	0	0	250,000

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	552,659	0	0	0	(18,618)	534,041
Furniture and Equipment	645,652	64,015	0	0	(82,104)	627,562
Information and Communication	279,770	137,899	(5,065)	0	(137,669)	274,935
Motor Vehicles	3,072	0	0	0	(899)	2,173
Textbooks	26,106	6,075	0	0	(10,584)	21,597
Leased Assets	277,053	6,932	0	0	(77,471)	206,514
Library Resources	82,412	10,971	0	0	(10,416)	82,967
Balance at 31 December 2020	1,866,724	225,892	(5,065)	0	(337,761)	1,749,789

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	932,455	(398,414)	534,041
Furniture and Equipment	2,453,955	(1,826,393)	627,562
Information and Communication Technology	1,738,107	(1,463,172)	274,935
Motor Vehicles	54,308	(52,135)	2,173
Textbooks	773,057	(751,460)	21,597
Leased Assets	329,635	(123,121)	206,514
Library Resources	251,668	(168,701)	82,967
Balance at 31 December 2020	6,533,185	(4,783,396)	1,749,789

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	571,277	0	0	0	(18,618)	552,659
Furniture and Equipment	599,984	122,135	(2,154)	0	(74,313)	645,652
Information and Communication	330,275	93,234	0	0	(143,739)	279,770
Motor Vehicles	3,971	0	0	0	(899)	3,072
Textbooks	27,030	10,844	0	0	(11,768)	26,106
Leased Assets	97,542	217,292	0	0	(37,780)	277,053
Library Resources	86,202	6,985	0	0	(10,775)	82,412
Balance at 31 December 2019	1,716,281	450,489	(2,154)	0	(297,893)	1,866,724

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	932,455	(379,796)	552,659
Furniture and Equipment	2,389,941	(1,744,289)	645,652
Information and Communication Technology	1,605,448	(1,325,678)	279,770
Motor Vehicles	54,308	(51,236)	3,072
Textbooks	766,982	(740,876)	26,106
Leased Assets	411,654	(134,600)	277,053
Library Resources	240,698	(158,285)	82,412
Balance at 31 December 2019	6,401,484	(4,534,760)	1,866,724

14. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	187,233	223,000	152,986
Accruals	8,418	15,000	15,432
Capital Accruals for PPE items	727	0	22,231
Employee Entitlements - Salaries	778,669	650,000	695,932
Employee Entitlements - Leave Accrual	25,584	25,000	24,639
	1,000,631	913,000	911,220
Payables for Exchange Transactions	1,000,631	913,000	911,220
	1,000,631	913,000	911,220

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	71,737	0	0
International Student Fees	254,528	500,000	535,111
Other	146,683	100,000	121,414
	472,948	600,000	656,525

16. Provision for Cyclical Maintenance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Provision at the Start of the Year	327,516	327,516	286,445
Increase/ (decrease) to the Provision During the Year	56,400	32,900	56,404
Use of the Provision During the Year	(47,309)	0	(15,333)
Adjustment to Provision	32,309	0	0
Provision at the End of the Year	368,916	360,416	327,516
Cyclical Maintenance - Current	104,477	95,011	22,868
Cyclical Maintenance - Term	264,439	265,405	304,648
	368,916	360,416	327,516

17. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	93,342	45,000	89,391
Later than One Year and no Later than Five Years	153,402	80,000	243,618
Later than Five Years	0	0	0
	246,744	125,000	333,009

18. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Former Students Trust	54,384	55,000	55,045
	54,384	55,000	55,045

These funds are held in a trust to provide the annual Edith Wheal Scholarship

19. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Sink	<i>completed</i>	0	12,191	(12,191)	0	0
Blocks R & R1 Lighting	<i>completed</i>	0	15,318	(15,318)	0	0
Upgrade Power Supply	<i>in progress</i>	0	78,919	(27,039)	0	51,880
Gym Windows	<i>in progress</i>	0	19,144	0	0	19,144
Electrical Upgrade	<i>in progress</i>	0	41,171	0	0	41,171
Block G Decking	<i>completed</i>	0	31,612	(31,612)	0	0
Hall	<i>in progress</i>	0	0	(3,576)	0	(3,576)
Security	<i>in progress</i>	0	86,380	(45,865)	0	40,515
Block C Upgrade	<i>in progress</i>	(6,975)	490,000	(174,032)	0	308,993
Fire Damage	<i>completed</i>	0	3,450	(3,450)	0	0
Deck Remodel	<i>in progress</i>	0	32,825	0	0	32,825
Shade Structures	<i>in progress</i>	0	225,616	0	0	225,616
Fixed Outdoor Seating & Tables	<i>in progress</i>	0	51,879	0	0	51,879
Totals		(6,975)	1,088,505	(313,083)	0	768,447

Represented by:

Funds Held on Behalf of the Ministry of Education	772,023
Funds Due from the Ministry of Education	(3,576)
	768,447

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block A Mould & Roof Work	<i>completed</i>	0	27,335	(27,335)	0	0
Water Damage to Music Area	<i>completed</i>	0	8,869	(8,869)	0	0
Roof Replacement	<i>completed</i>	(8,139)	192,031	(186,155)	2,263	0
5YP Rationalisation Plan	<i>completed</i>	0	26,406	(26,406)	0	0
Block C Upgrade	<i>in progress</i>	0	0	(6,975)	0	(6,975)
Art Area Remodel	<i>completed</i>	0	0	0	0	0
Totals		(8,139)	254,641	(255,740)	2,263	(6,975)

20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,215	4,210
Full-time equivalent members	0.19	0.24
<i>Leadership Team</i>		
Remuneration	784,372	716,173
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	787,587	720,383
Total full-time equivalent personnel	6.19	6.24

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	8	4
110 - 120	5	1
120 - 130	0	0
130 - 140	1	0
	14.00	5.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	0	4,000
Number of People	0	4

23. Contingencies

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) A \$1,101,650 contract to upgrade Block C for ICT classrooms to be completed in 2021, which will be fully funded by the Ministry of Education. \$490,000 has been received of which \$181,007 has been spent on the project to date; and

(b) A \$87,688 contract to upgrade the power supply as agent for the Ministry of Education. This project is fully funded by the Ministry and \$78,919 has been received of which \$27,039 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) A \$21,271 contract to replace the gym windows as agent for the Ministry of Education. This project is fully funded by the Ministry and \$19,144 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) A \$47,647 contract for the electrical upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,171 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

(e) A contract for structural work to the hall as agent for the Ministry of Education. The project is fully funded by the Ministry and \$0 has been received and \$3,576 has been spent on the project to balance date. This project has been approved by the Ministry; and

(f) A \$98,657 contract for a security system as agent for the Ministry of Education. The project is fully funded by the Ministry and \$86,380 has been received and \$45,865 has been spent on the project to balance date. This project has been approved by the Ministry; and

(g) A \$36,472 contract for the deck remodel as agent for the Ministry of Education. The project is fully funded by the Ministry and \$32,825 has been received and \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

(h) A \$250,684 contract for shade structures as agent for the Ministry of Education. The project is fully funded by the Ministry and \$225,616 has been received and \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

(i) A \$57,879 contract for fixed outdoor seating & tables as agent for the Ministry of Education. The project is fully funded by the Ministry and \$51,879 has been received and \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$32,930)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into no operating commitments

25. Managing Capital

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

26. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Cash and Cash Equivalents	2,939,118	1,919,529	1,776,784
Receivables	686,539	570,800	611,382
Investments - Term Deposits	0	0	250,000
Total Financial assets measured at amortised cost	3,625,657	2,490,329	2,638,166

Financial liabilities measured at amortised cost

Payables	1,000,631	913,000	911,220
Finance Leases	218,112	100,000	286,404
Total Financial Liabilities Measured at Amortised Cost	1,218,743	1,013,000	1,197,624

27. Events After Balance Date

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

28. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGANUI HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Whanganui High School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants 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 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 21 May 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 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.



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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 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 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.



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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included under the School Directory page and the Analysis of Variance and Kiwisport statement included as an appendix, 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.



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SILKS AUDIT
Chartered Accountants Ltd



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

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 21 May 2021



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WHANGANUI HIGH SCHOOL

ANALYSIS OF VARIANCE for 2020 ACADEMIC YEAR

Note: All statistics are provisional and were taken from the report supplied to the School by NZQA.

Achievement Targets for all Learners 2020	Variance 2020	Comments	2021 TARGETS
That at least 75% of Year 11 students will achieve the 80 Level 1 credits needed to obtain NCEA Level 1. <i>NB: Due to Covid- 19, NZQA changed the criteria for Level 1 achievement from 80 credits to 70, with the remaining 10 credits available as Learning Resource credits</i>	Provisional result 79.6% Target exceeded. (National figure 70.2%)	<i>Active steps were taken to better address the needs of all our students, in particular, those at risk of not achieving Level 1 NCEA. Extensive mentoring was carried out by the Academic Dean, House Staff, and SLT members on return from lockdown. The resulting percentage pass rate is especially pleasing given the year we had, and it also is considerably above the National figure. It indicates that most Year 11 students passed Level 1.</i>	80%
That at least 90% of Year 11 students will obtain <u>both</u> Literacy and Numeracy credits.	87.1% achieved Literacy and 91.8% achieved Numeracy Target met for Numeracy but not Literacy. <i>National: Literacy 84.7%; Numeracy 83 %</i>	<i>We are constantly striving to have at least a 90% pass rate for these two compulsory components in achievement of Level 1 NCEA, and will continue to do so. Very favourable comparison with the National statistic. The Productive conversations/academic mentoring generated excellent results for both Literacy and Numeracy. Almost all of our students achieved both Literacy and Numeracy.</i>	90%
That at least 85% of Year 12 students will gain Level 2.	Provisional result 85% Target met. (National 79.1%)	<i>This year level made significant improvements from their Level 1 pass rate, and well exceeded the National figure. Most of our Year 12 students passed Level 2 NCEA.</i>	85%
That at least 73% of Year 13 students will gain credits to obtain Level 3.	Provisional result 73.1% Target met. (National 71.4%)	<i>It should be noted that of the students who actually remained at Whanganui High School for the entire year, an 80% pass rate was attained. The majority of our students gained their Level 3 qualification.</i>	73%
That at least 45% of Year 13 students will gain University Entrance.	Provisional result 42% Target not met.	<i>Less than half of the cohort have gained UE. More of our Year 13 students are opting to pursue vocational</i>	45%

	(National 51.7%)	courses. Only approximately 30% of our students go to university which matches National trends. We need to continue to examine our courses to allow more students to have the opportunity to gain their UE qualification.			
To improve Merit and Excellence endorsements at Levels 1, 2 and 3 by 1.5%.	L1 Merit 23.8% - not met L1 Excellence 18.8% - met L2 Merit 21.1% - met L2 Excellence 10.5% - not met L3 Merit 21.8% - not met L3 Excellence 10.3% - met	Level 1 Merit down 6.9%. National 32.8%. drop Level 1 Excellence up 9.9%. National 20.8%. increase Level 2 Merit up 2.6%. National 25.3%. increase Level 2 Excellence down 1.4% National 17.6%. increase Level 3 Merit down 1.2% National 26.6% drop Level 3 Excellence up 1.7%. National 17.6%. increase Results vary across year levels. We will continue to put increased emphasis on improving our Merit and Excellence endorsements.			To improve Merit and Excellence endorsements at Levels 1, 2 and 3 by 1.5%. <i>Focus:</i> to enable all students to achieve equity and excellence through accelerating progress
To identify students at risk of not reaching the achievement targets above and implement learning support strategies.	This was done for all year levels with a significant emphasis placed on those students at risk, as well as those Year 12 and 13 students who did not have their L1 Literacy and Numeracy.	Continued focus will be placed on supporting individually identified students across Levels 1, 2 and 3 who are at risk of not reaching the achievement targets. Focussed academic mentoring will be on-going throughout the year.			The school's focus for 2021 reflects the need to place greater emphasis on Literacy and assisting ALL students to achieve to their academic potential. <i>Focus:</i> To have purposeful literacy focused teaching strategies and detailed assessment analysis – enabling all students to achieve equity and excellence through accelerating progress.
Goals for Māori Learners	While the results for Maori students are below those of the entire WHS cohort, across all Levels of NCEA, they do however, compare very favourably with the National statistics for Maori students, with the exception of University Entrance. There was a marked increase	WHS Maori L1 72.1 L2 73.4 L3 71.1 UE 27.7	National Maori 58.2 70.5 59.9 32.5	European 74.6 82.4 73.9 54.4	To target academic mentoring of all Senior Māori students and establish achievable academic goals and career paths. <i>Focus:</i>
		L1 there is a minor disparity of 2.5%			

	<p>in the pass rates in all but Level 2 where there was a drop of 6.4%.</p>	<p>L2 <i>there is some disparity of 9%</i> L3 <i>there is a minor disparity of 2.8%</i> UE <i>there is a significant disparity of 26.7%</i></p> <p><i>The large majority of Maori students have achieved their NCEA, while few students achieved University Entrance</i></p> <p><i>Progress and engagement of Māori males is still a concern and is a significant focus for 2021.</i></p>	<ul style="list-style-type: none"> • <i>to move the Maori UE pass rate closer to the NZ/European pass rate.</i> • <i>To ensure that our Maori students are doing a course which enables attainment of UE.</i> • <i>to enable all students to achieve equity and excellence through accelerating progress.</i> 																				
Goals for Pasifika Students		<table> <tr> <th></th><th>WHS Pasifika</th><th>National Pasifika</th><th>European</th></tr> <tr> <td>L1</td><td>61.5</td><td>66.2</td><td>74.6</td></tr> <tr> <td>L2</td><td>90.0</td><td>75.7</td><td>82.4</td></tr> <tr> <td>L3</td><td>100</td><td>67.5</td><td>73.9</td></tr> <tr> <td>UE</td><td>62.5</td><td>31.4</td><td>57.4</td></tr> </table> <p><i>Overall the majority of students achieved their NCEA. Note: Pasifika students represent approximately 2.5% of the entire school's roll, making statistically accurate comparisons difficult.</i></p>		WHS Pasifika	National Pasifika	European	L1	61.5	66.2	74.6	L2	90.0	75.7	82.4	L3	100	67.5	73.9	UE	62.5	31.4	57.4	<p>To target academic mentoring of all Pasifika students and establish achievable academic goals and career paths.</p>
	WHS Pasifika	National Pasifika	European																				
L1	61.5	66.2	74.6																				
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Gender Statistics		<p><i>The provisional statistics for gender have indicated favourable increases for females across three areas – down in Level 3 - while the males have improved significantly across all four areas – L1, L2, L3 and UE. We worked hard to improve outcomes for our male students particularly last year.</i></p>	<p>Identify and target at risk students ensuring that academic mentoring is done and students have courses suited to potential career options.</p>																				

		<i>Most females achieved their respective NCEA level. The large majority of males achieved their respective NCEA level.</i>	
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Kiwisport

Kiwisport is a Government funded initiative to support students' participation in organised sport while at school. In 2020, the school received total Kiwisport funding of \$32,870 (incl gst).

2020 saw Whanganui High School continue developing a pathway for athletes. This included trainings, developing the fundamental movement skills and overall fitness and conditioning of our athletes, which has led to many successes by our students in their chosen sport.

This programme has grown in numbers and students are also developing leadership skills and confidence to use them within their sports teams.

Kiwisport funding also enables us to maintain high participation rates in the 30 different sporting activities that we offer as a school, sports ranging from Athletics to Volleyball.

Around 50% of our students represented the school in an organised sport.