

# WANGANUI COLLEGIATE SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

Ministry Number: 0192  
Principal: Mr Wayne Brown  
School Address: 132 Liverpool Street, Wanganui 4500  
School Postal Address: Private Bag 3002, Wanganui 4540  
School Phone: 06 349 0210  
School Email: accounts@collegiate.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Expires
Brad Gay	Chairperson	Elected	2019
Wayne Brown		School Headmaster	
Bronwyn Donald	Trustee	Proprietor Rep	
Ian Murphy	Trustee	Elected	2019
Martin Gray	Trustee	Proprietor Rep	
Mathew Owen		Staff Rep	2019
Mathew Doyle	Trustee	Elected	2019
Michael Russell	Trustee	Proprietor Rep	Resigned Dec 2018
Sarah Pilcher-Twiss	Trustee	Elected	2019
Tim Woodman	Trustee	Elected	2019
Jack Moncton		Student Rep	

Accountant / Service Provider: Mr Ian Trethewey



# WANGANUI COLLEGIATE SCHOOL

Annual Report - For the year ended 31 December 2018

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# Wanganui Collegiate School

## Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Bradden James Gay

Full Name of Board Chairperson



Signature of Board Chairperson

31st May 2019

Date:

Wayne Marshall Brown

Full Name of Principal



Signature of Principal

31st May 2019

Date:

**Wanganui Collegiate School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,484,265	3,570,561	3,573,483
Locally Raised Funds	3	1,642,874	1,346,318	2,010,410
Interest Earned		15,808	13,200	17,259
International Students	4	819,434	806,957	755,013
Other Revenue		-	-	-
Use of Land and Buildings Integrated		445,329	445,329	445,329
Use of Proprietor Fixed Assets		169,695	169,695	169,695
		<b>6,577,405</b>	<b>6,352,060</b>	<b>6,971,189</b>
<b>Expenses</b>				
Locally Raised Funds	3	743,336	554,000	970,177
International Students	4	335,716	349,300	276,847
Learning Resources	5	3,964,064	3,656,141	3,921,966
Administration	6	643,159	596,588	584,539
Finance		1,011	400	414
Property	7	196,863	195,000	166,390
Use of Land and Buildings Integrated		445,329	445,329	445,329
Depreciation	8	85,152	85,000	155,918
Amortisation of Intangible Assets	13	1,361	-	6,326
Use of Proprietor Fixed Assets		169,695	169,695	169,695
		<b>6,585,686</b>	<b>6,051,453</b>	<b>6,697,601</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(8,281)</b>	<b>300,607</b>	<b>273,588</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(8,281)</b>	<b>300,607</b>	<b>273,588</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Wanganui Collegiate School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>269,806</u>	<u>269,806</u>	<u>(3,782)</u>
Total comprehensive revenue and expense for the year	(8,281)	300,607	273,588
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<u>261,525</u>	<u>570,413</u>	<u>269,806</u>
Retained Earnings	261,525	570,413	269,806
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>261,525</u>	<u>570,413</u>	<u>269,806</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



# Wanganui Collegiate School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	2,098,139	2,246,031	1,988,428
Accounts Receivable	10	268,795	268,811	269,810
GST Receivable		29,556	20,308	(61,732)
Prepayments		35,886	15,000	12,946
Investments	11	-	-	400,506
		<u>2,432,376</u>	<u>2,550,150</u>	<u>2,609,958</u>
<b>Current Liabilities</b>				
Accounts Payable	14	310,571	577,046	377,756
Revenue Received in Advance	15	2,025,798	1,500,000	2,043,106
Provision for Cyclical Maintenance	16	53,335	59,655	59,655
Finance Lease Liability - Current Portion	17	7,685	1,636	1,636
		<u>2,397,389</u>	<u>2,138,337</u>	<u>2,482,153</u>
<b>Working Capital Surplus/(Deficit)</b>		34,987	411,813	127,805
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	286,217	267,961	250,001
Intangible Assets	13	-	-	1,361
		<u>286,217</u>	<u>267,961</u>	<u>251,362</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	48,585	107,686	107,686
Finance Lease Liability	17	11,094	1,675	1,675
		<u>59,679</u>	<u>109,361</u>	<u>109,361</u>
<b>Net Assets</b>		<u>261,525</u>	<u>570,413</u>	<u>269,806</u>
<b>Equity</b>		<u>261,525</u>	<u>570,413</u>	<u>269,806</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Wanganui Collegiate School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		884,692	875,470	878,392
Locally Raised Funds		1,658,927	956,493	2,058,859
International Students		785,016	654,674	850,713
Goods and Services Tax (net)		(76,927)	(82,040)	86,379
Payments to Employees		(1,627,081)	(675,488)	(1,425,160)
Payments to Suppliers		(1,756,381)	(1,783,214)	(1,928,090)
Cyclical Maintenance Payments in the year		(33,863)	-	(979)
Interest Paid		(1,011)	(400)	(414)
Interest Received		15,808	13,200	17,259
<b>Net cash from / (to) the Operating Activities</b>		<b>(150,820)</b>	<b>(41,305)</b>	<b>536,959</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(101,335)	(101,598)	(26,259)
Purchase of Investments		400,506	400,506	(164)
<b>Net cash from / (to) the Investing Activities</b>		<b>299,171</b>	<b>298,908</b>	<b>(26,423)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(4,565)	-	(85,188)
Loans Received/ Repayment of Loans		-	-	(141,464)
Funds Administered on Behalf of Third Parties		(34,075)	-	102,253
<b>Net cash from Financing Activities</b>		<b>(38,640)</b>	<b>-</b>	<b>(124,399)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>109,711</b>	<b>257,603</b>	<b>386,137</b>
Cash and cash equivalents at the beginning of the year	9	1,988,428	1,988,428	1,602,291
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>2,098,139</b>	<b>2,246,031</b>	<b>1,988,428</b>

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

# Wanganui Collegiate School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### a) Reporting Entity

Wanganui Collegiate School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### b) Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

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

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



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

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

#### ***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.

#### ***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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

#### ***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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

### **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**

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

#### **i) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **j) Property, Plant and Equipment**

Land and buildings owned by the Proprietor 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 Proprietor 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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 Proprietor Owned Assets	10 - 75 years
Furniture and equipment	10 - 15 years

Information and communication technology	4 - 5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

#### **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.

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

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

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

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

The Wanganui Collegiate 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, annual leave earned to but not yet taken at balance date.

#### **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from international and hostel students, 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 Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

**r) Financial Assets and Liabilities**

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

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

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

**s) Borrowings**

Borrowings are recognised at the amount borrowed. 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 the balance date.

**t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	848,712	853,597	851,553
Teachers' salaries grants	2,599,573	2,695,091	2,695,091
Other MoE Grants	35,980	21,873	26,839
	<u>3,484,265</u>	<u>3,570,561</u>	<u>3,573,483</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	247,462	276,318	301,898
Fundraising	142,621	-	332,407
Other revenue	544,533	500,000	558,823
Activities	532,206	550,000	581,608
Curriculum Recoveries	176,052	20,000	235,674
	<u>1,642,874</u>	<u>1,346,318</u>	<u>2,010,410</u>
<b>Expenses</b>			
Activities	551,875	550,000	621,175
Fundraising (costs of raising funds)	140,638	-	330,033
Transport (local)	(547)	4,000	2,603
Other Locally Raised Funds Expenditure	51,370	-	16,366
	<u>743,336</u>	<u>554,000</u>	<u>970,177</u>
<i>Surplus for the year Locally raised funds</i>	<u>899,538</u>	<u>792,318</u>	<u>1,040,233</u>

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	65	60	71
<b>Revenue</b>			
International student fees	819,434	806,957	755,013
<b>Expenses</b>			
Advertising	27,402	30,000	18,841
Commissions	86,238	86,000	86,556
International student levy	22,995	-	21,570
Employee Benefit - Salaries	208,404	208,404	145,000
Other Expenses	(9,323)	24,896	4,880
	<u>335,716</u>	<u>349,300</u>	<u>276,847</u>
<i>Surplus for the year International Students'</i>	<u>483,718</u>	<u>457,657</u>	<u>478,166</u>

## 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	300,420	608,050	351,792
Information and communication technology	49,734	30,000	31,811
Library resources	1,193	1,000	1,659
Employee benefits - salaries	3,423,984	2,755,091	3,398,997
Resource/attached teacher costs	153,469	242,000	118,461
Staff development	35,264	20,000	19,246
	<u>3,964,064</u>	<u>3,656,141</u>	<u>3,921,966</u>

## 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	10,000	10,000	8,000
Board of Trustees Fees	450	-	400
Board of Trustees Expenses	12,432	8,000	7,978
Communication	26,761	28,000	24,126
Consumables	77,909	74,000	6,541
Legal Fees	2,351	1,000	15,841
Other	152,307	119,188	164,020
Employee Benefits - Salaries	354,198	350,400	353,829
Insurance	6,751	6,000	3,804
	<u>643,159</u>	<u>596,588</u>	<u>584,539</u>

## 7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	11,596	10,000	13,730
Cyclical Maintenance Expense	(31,558)	-	(38,167)
Grounds	50,163	45,000	23,280
Heat, Light and Water	51,819	50,000	51,263
Repairs and Maintenance	16,495	23,800	43,848
Security	2,609	1,200	2,315
Employee Benefits - Salaries	95,739	65,000	70,121
	<u>196,863</u>	<u>195,000</u>	<u>166,390</u>

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

## 8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	22,339	85,000	19,150
Information and Communication Technology	39,347	-	116,238
Motor Vehicles	18,592	-	18,594
Leased Assets	4,874	-	1,936
	<u>85,152</u>	<u>85,000</u>	<u>155,918</u>

## 9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	300	300	300
Bank Current Account	513,647	545,731	180,617
Bank Call Account	1,584,192	1,700,000	1,807,511
Cash equivalents and bank overdraft for Cash Flow Statement	<u>2,098,139</u>	<u>2,246,031</u>	<u>1,988,428</u>

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

Of the \$2,098,139 Cash and Cash Equivalents, \$Nil 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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	88,827	80,000	80,999
Teacher Salaries Grant Receivable	179,968	188,811	188,811
	<u>268,795</u>	<u>268,811</u>	<u>269,810</u>
Receivables from Exchange Transactions	88,827	80,000	80,999
Receivables from Non-Exchange Transactions	179,968	188,811	188,811
	<u>268,795</u>	<u>268,811</u>	<u>269,810</u>

## 11. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	-	-	400,506

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	116,595	59,585			(22,339)	153,841
Information and Communication	71,356	41,750			(39,347)	73,759
Motor Vehicles	58,875				(18,592)	40,283
Leased Assets	3,175	20,033			(4,874)	18,334
<b>Balance at 31 December 2018</b>	<b>250,001</b>	<b>121,368</b>	<b>-</b>	<b>-</b>	<b>(85,152)</b>	<b>286,217</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and Equipment	218,796	(64,955)	153,841
Information and Communication	176,274	(102,514)	73,760
Motor Vehicles	92,961	(52,678)	40,283
Leased Assets	25,144	(6,811)	18,333
<b>Balance at 31 December 2018</b>	<b>513,175</b>	<b>(226,958)</b>	<b>286,217</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and Equipment	135,746				(19,150)	116,596
Information and Communication Technology	333,510	24,460	(170,377)		(116,238)	71,355
Motor Vehicles	77,469				(18,594)	58,875
Leased Assets	-	5,111			(1,936)	3,175
<b>Balance at 31 December 2017</b>	<b>546,725</b>	<b>29,571</b>	<b>(170,377)</b>	<b>-</b>	<b>(155,918)</b>	<b>250,001</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and Equipment	159,211	(42,616)	116,595
Information and Communication Technology	134,524	(63,168)	71,356
Motor Vehicles	92,961	(34,086)	58,875
Leased Assets	5,111	(1,936)	3,175
<b>Balance at 31 December 2017</b>	<b>391,807</b>	<b>(141,806)</b>	<b>250,001</b>



### 13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
<b>Cost</b>					
Intangible Assets (Cost)	22,510				22,510
<b>Balance at 31 December 2018</b>	<b>22,510</b>	-	-	-	<b>22,510</b>
<b>Accumulated Amortisation</b>					
Intangible Assets (Amortisation for the year)	21,149			1,361	22,510
<b>Balance at 31 December 2018</b>	<b>21,149</b>	-	-	1,361	<b>22,510</b>
<b>Net Book Value at 31 December 2018</b>					<b>-</b>
<b>2017</b>	<b>Opening \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Impairment \$</b>	<b>Closing \$</b>
<b>Cost</b>					
Intangible Assets	22,510				22,510
<b>Balance at 31 December 2017</b>	<b>22,510</b>	-	-	-	<b>22,510</b>
<b>Accumulated Amortisation</b>					
Intangible Assets (Amortisation for the year)	14,823			6,325	21,149
<b>Balance at 31 December 2017</b>	<b>14,823</b>	-	-	6,325	<b>21,149</b>
<b>Net Book Value at 31 December 2017</b>					<b>1,361</b>

### 14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	89,450	349,753	146,909
Accruals	10,500	12,060	23,930
Employee Entitlements - salaries	179,968	188,811	188,811
Employee Entitlements - leave accrual	30,653	26,422	18,106
	<b>310,571</b>	<b>577,046</b>	<b>377,756</b>
Payables for Exchange Transactions	310,571	577,046	377,756
	<b>310,571</b>	<b>577,046</b>	<b>377,756</b>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	1,533,790	1,450,000	1,602,283
Other	492,008	50,000	440,823
	<u>2,025,798</u>	<u>1,500,000</u>	<u>2,043,106</u>

**16. Provision for Cyclical Maintenance**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	167,341	167,341	206,488
Increase to the Provision During the Year	(31,558)	-	(38,167)
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(33,863)	-	(980)
Provision at the End of the Year	<u>101,920</u>	<u>167,341</u>	<u>167,341</u>
Cyclical Maintenance - Current	53,335	59,655	59,655
Cyclical Maintenance - Term	48,585	107,686	107,686
	<u>101,920</u>	<u>167,341</u>	<u>167,341</u>

**17. Finance Lease Liability**

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	7,685	1,636	1,636
Later than One Year and no Later than Five Years	11,094	1,675	1,675
Later than Five Years	-	-	-
	<u>18,779</u>	<u>3,311</u>	<u>3,311</u>

## 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.

The Proprietor of the School (Whanganui College BOT) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor that are material transactions that have occurred has been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2018 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

The School has entered into a Service Level Agreement with the Proprietor of the School (Whanganui College BOT) for the provision of services for the amount of \$350,000 GST exclusive (2017: \$350,000). The Proprietor has invoiced an additional \$499,106 of services which were not part of the Service Level Agreement (2017: \$472,504).

The School holds funds held in advance for 2018 Proprietors Boarding Fees at year end of \$866,790 (2017: \$901,208).

The School paid \$37,000 to the Wanganui Collegiate Foundation for the annual rental of the Hockey Turf (2017: \$37,000).

During 2018 the Board contributed \$56,005 towards maintenance of the Proprietors buildings in accordance with the Integration Agreement (2017: \$55,920).

The Proprietor provides hostel services that are used by some of the students at the School in accordance with a contract between the Board and the Proprietor.

Administration and Support Staff wages paid on behalf of the Proprietor \$542,189 (2017: \$537,958).

The Chaplains Salary was paid by the Proprietor for services performed by both Boards.

Six teachers were also employed by the Proprietor as Housemasters.

At year end the following transactions are outstanding between the two Boards:

	2018 Actual	2018 Budget	2017 Actual
<b>From the Proprietor to the School Board of Trustees</b>			
Occupancy Grant	\$ 445,329	\$ 445,329	\$ 445,329
Use of Proprietor Assets Grant	169,695	169,695	169,695
Recovery of Payroll Costs	-	-	121,827
Recovery of Costs paid on behalf of St Georges School	1,385	-	3,228
Recovery of Costs paid on behalf of Wanganui Collegiate Foundation	6,925	-	5,333
	<b>623,334</b>	<b>615,024</b>	<b>745,412</b>
<b>From the School Board of Trustees to the Proprietor</b>			
Occupancy Cost	445,329	445,329	445,329
Use of Proprietor Asset Cost	169,695	169,695	169,695
Recovery of Costs paid on behalf of School Board Trustees	- 21,995	-	61,245
College Fees received by the School Board of Trustees	28,138	-	34,299
Recovery of the year end SLA payable by the School Board of Trustees	33,580	-	33,580
	<b>654,747</b>	<b>615,024</b>	<b>744,148</b>
The year end balance owing from the School to the Proprietor	<b>31,413</b>	<b>-</b>	<b>1,264</b>

## 19. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	450	400
Full-time equivalent members	0.75	0.92
<i>Leadership Team</i>		
Remuneration	1,208,697	1,087,320
Full-time equivalent members	13.00	11.50
Total key management personnel remuneration	<u>1,209,147</u>	<u>1,087,720</u>
Total full-time equivalent personnel	<u>13.75</u>	<u>12.42</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

		2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:			
Salary and Other Payments	Headmaster 1	130 - 140	60 - 70
	Headmaster 2	-	70 - 80
	Headmaster 3	-	0 - 10
Benefits and Other Emoluments		3 - 4	-
Termination Benefits		-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	-	-
100 - 110	-	1
	<u>-</u>	<u>1</u>

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 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:

	2018 Actual	2017 Actual
Total	\$22,500	-
Number of People	2	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### Holidays Act Compliance - Schools payroll

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

The Ministry has commenced a review of the Schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific School or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation can not be reasonably quantified as 31 December 2018, a contingent liability for the School may exist.

## 22. Commitments

### (a) Capital Commitments

There are no Capital Commitments as at 31 December 2018 (Capital Commitments as 31 December 2017: Nil).

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

#### (a) operating lease of a Hockey Turf;

	2018 Actual \$	2017 Actual \$
No later than One Year	37,000	37,000
Later than One Year and No Later than Five Years	148,000	148,000
Later than Five Years	-	-
	<u>185,000</u>	<u>185,000</u>

#### (a) operating lease Laptop's;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,636
Later than One Year and No Later than Five Years	-	1,675
Later than Five Years	-	-
	<u>-</u>	<u>3,311</u>

### 23. 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.

### 24. Financial Instruments

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

#### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	2,098,139	2,246,031	1,988,428
Receivables	268,795	268,811	269,810
Investments - Term Deposits	-	-	400,506
Total Loans and Receivables	<u>2,366,934</u>	<u>2,514,842</u>	<u>2,658,744</u>

#### Financial liabilities measured at amortised cost

Payables	310,571	577,046	377,756
Borrowings - Loans	-	-	-
Finance Leases	18,779	3,311	3,311
Total Financial Liabilities Measured at Amortised Cost	<u>329,350</u>	<u>580,357</u>	<u>381,067</u>

### 25. Credit Card Facility

The School operates a Credit Card facility with the Westpac Bank, the Limit is \$40,000 and as at 31 December 2018 \$3,011 was owing

### 26. Events After Balance Date

Subsequent to Balance Date the School has spent \$240,000 on furniture for the new Administration and Library buildings.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WANGANUI COLLEGIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Wanganui Collegiate School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Ltd, 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 2018, the statement of comprehensive revenue and expenses, 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 2018; 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 31 May 2019. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Our responsibilities arises from the Public Audit Act 2001.

**Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School Directory page and the Analysis of Variance, Kiwisport statement, Principals and Chairman's Report included as an appendices, but does not include the financial statements, and our auditor's report thereon.

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

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

**Independence**

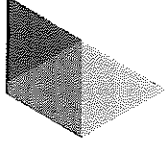
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



**David Fraser**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

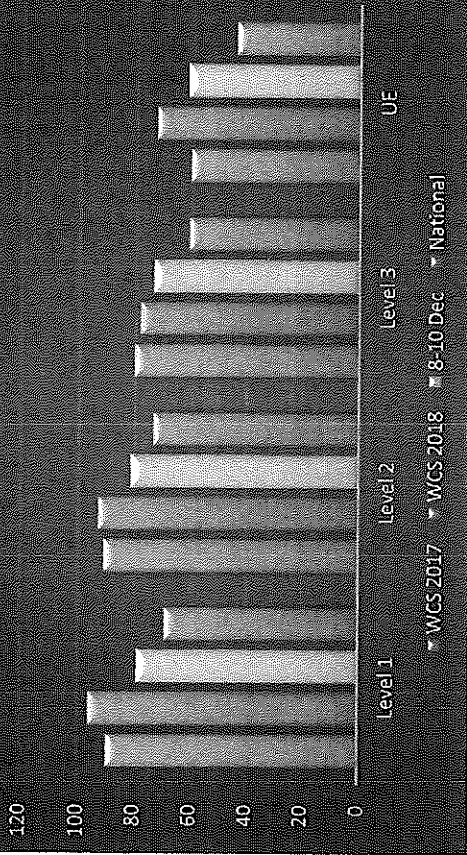
# Analysis of Variance



<b>School Name:</b>	Whanganui Collegiate School	<b>School Number:</b>	192
<b>Strategic Aim:</b>	Raising Student Achievement		
<b>Annual Aim:</b>	Whanganui Collegiate School's documented curriculum is broad, balanced and sequenced to promote student progression.		
<b>Target:</b>	High academic achievement for all students with a focus on sustaining the achievement of girls, improving the achievement of boys and Maori who can develop and fulfil their educational aspirations.		
<b>Baseline Data:</b>	Baseline data Regarding NCEA results at WCS - <i>please see attached Report accompanying this document</i>		

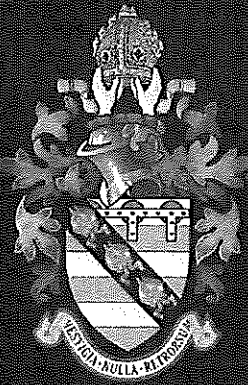
	WCS 2017	WCS 2018	8-10 Decile	National
Level 1	89.9	96.2	79.3	69.3
Level 2	91	93	81.5	73.7
Level 3	80.4	78.4	73.7	61.2
UE	60.8	73	61.8	44.5

# Overall NCEA Results



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Since taking over as Headmaster at the start of 2018 we have focused on the following:</p> <ul style="list-style-type: none"> <li>• Introduce the Collegiate Check to increase student engagement looking at boy and Maori engagement.</li> <li>• Housemasters/HOL's meet regularly with students at risk of non-achievement to set individual learning plans</li> <li>• Focus on reflective practice and pedagogy.</li> <li>• Increase FTE of teaching support teachers to assist Housemaster and HOL's in learning plans.</li> <li>• Development of teacher inquiry as a focus to enhance teaching and learning and student outcomes</li> <li>• Development of MidYis program in 2018 this will provide us with baseline data for years 9/10 to</li> </ul>	<ul style="list-style-type: none"> <li>• Collegiate Check has increased student engagement.</li> <li>• Teachers are engaged with the process and have created conversations around reflective teaching as to why students are engaged.</li> <li>• Through Collegiate Check positive behaviour has increased - although not measurable at this stage, there is a positive outlook from staff regarding behaviour.</li> <li>• Through increased focus on pedagogy and professional development we are seeking an improvement in internal marks currently.</li> </ul>	<ul style="list-style-type: none"> <li>• See analysis of NCEA results document.</li> <li>• Understanding and use of ERO's Evaluative indicators to establish what areas needed to be strengthened.</li> <li>• Analysed data from results to set future actions to improve the aspects identified.</li> <li>• Developed an action plan for individual HOL to implement change in their curriculum areas based on data</li> <li>• Used expertise from Centre for Learning to create useful data to improve TAI to reflect on teaching and learning.</li> </ul>	<ul style="list-style-type: none"> <li>• Using research into improving outcomes for Maori learners.</li> <li>• Instigate programmes designed to improve learning outcomes for Maori to learn as Maori. E.g. Puhoro at Massey University</li> <li>• Research into boys learning to improve achievement. Investigate key aspects of boys learning and implement programmes that will improve academic effort, engagement and achievement in boys</li> <li>• Specific learning targets re aspirational and relational learning for boys.</li> <li>• Establish study skills Programme</li> <li>• Strengthen the Teaching As Inquiry process for all teachers so there is constant refinement and development of teacher</li> </ul>

<p>improve academic outcomes</p>			<p>practice. Especially with Priority students.</p> <ul style="list-style-type: none"> <li>• Development of personalised learning plans for all students at risk of underperforming</li> <li>• Evaluation of sport exchanges and the time out of class for students.</li> <li>• Data analysis across all year groups</li> </ul>
<p><b>Planning for next year-</b></p>			
<p>Across 2019 as stated in our Charter are targets are:</p> <ul style="list-style-type: none"> <li>• NCEA Level 1 continue at 96% and above pass rate in 2019</li> <li>• NCEA Level 2 improve to 95% and above which would be consistent over this cohort's level 1 results of 2018.</li> <li>• NCEA Level 3 91% and above providing 3% points above national average for Decile 8-10 schools.</li> <li>• University Entrance 80% and above the national average for decile 8-10 that aspire to UE.</li> <li>• Increase percentage points above national average for Decile 8-10 males for all NCEA qualifications.</li> <li>• Based on 2018 results, target NCEA level 2 Maori Achievement above national average for Decile 8-10 schools.</li> </ul>			



# WANGANUI COLLEGIATE SCHOOL

## **Kiwisport Statement**

The total amount of funding received for Kiwisport Y9 - Y13 during the year ended 31 December 2018 was \$8,693.21 (excl GST).

This was used for replacement sporting equipment, team travel and uniforms across all of the codes that the School participates in.