

WHANGANUI COLLEGIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	192
Principal:	Mr Wayne Brown
School Address:	132 Liverpool Street, Whanganui 4500
School Postal Address:	Private Bag 3002, Whanganui 4540
School Phone:	06 349 0210
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Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jason Bowie	Presiding Member	Elected	2025
Wayne Brown	Headmaster/Trustee	Headmaster	
Guy Pierce	Trustee	Proprietor Representative	
Tash Bullock	Staff Rep	Teacher	2025
Sara Ross	Trustee	Elected	2025
Rhys McKinlay	Trustee	Elected	2025
Jack Walker	Student Rep	Student	2023
Darren Rowland	Prop Rep on BoT	Proprietor Representative	
Angus Marks	Trustee	Elected	2024

Accountant / Service Provider: Mr Gareth Edlin



WHANGANUI COLLEGIATE SCHOOL

Annual Report - For the year ended 31 December 2021

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Whanganui Collegiate School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Jason Bowie
Presiding Member



Signature of Presiding Member

21 October 2022

Date:

Wayne Brown
Full Name of Principal



Signature of Principal

21 October 2022

Date:

Whanganui Collegiate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,487,168	4,697,878	4,054,499
Locally Raised Funds	3	1,375,052	1,303,360	1,565,826
Interest Income		2,078	3,200	3,876
International Students	4	562,500	634,905	808,771
Use of Land and Buildings Integrated		394,827	394,827	631,680
Use of Proprietor Fixed Assets		169,695	169,695	169,695
		6,991,320	7,203,865	7,234,347
Expenses				
Locally Raised Funds	3	513,751	515,000	491,380
International Students	4	339,766	362,750	381,206
Learning Resources	5	4,508,071	4,516,978	4,635,329
Administration	6	655,212	833,365	597,996
Finance		2,669	1,700	1,542
Property	7	337,956	224,000	307,316
Depreciation	10	91,169	96,000	103,147
Amortisation of Intangible Assets	11	9,165	-	9,165
Use of Land and Buildings Integrated		394,827	394,827	631,680
Use of Proprietor Fixed Assets		169,695	169,695	169,695
		7,022,281	7,114,315	7,328,456
Net Surplus / (Deficit) for the year		(30,961)	89,550	(94,109)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(30,961)	89,550	(94,109)

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 Collegiate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		322,674	400,003	402,414
Total comprehensive revenue and expense for the year		(30,961)	89,550	(94,109)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		15,327	12,495	14,369
Equity at 31 December		307,040	502,048	322,674

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 Collegiate School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,714,418	2,000,941	1,036,102
Accounts Receivable	9	681,887	205,770	664,721
Prepayments		16,014	-	28,596
		<u>2,412,319</u>	<u>2,206,711</u>	<u>1,729,419</u>
Current Liabilities				
GST Payable		(5,851)	25,984	(22,512)
Accounts Payable	12	801,782	494,077	395,751
Revenue Received in Advance	13	1,458,700	1,400,000	1,315,813
Finance Lease Liability	15	22,210	3,162	9,562
		<u>2,276,841</u>	<u>1,923,223</u>	<u>1,698,614</u>
Working Capital Surplus/(Deficit)		135,478	283,488	30,805
Non-current Assets				
Property, Plant and Equipment	10	399,279	293,918	421,188
Intangible Assets	11	5,624	-	14,789
		<u>404,903</u>	<u>293,918</u>	<u>435,977</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	198,417	75,358	140,341
Finance Lease Liability	15	34,924	-	3,767
		<u>233,341</u>	<u>75,358</u>	<u>144,108</u>
Net Assets		<u>307,040</u>	<u>502,048</u>	<u>322,674</u>
Equity		<u>307,040</u>	<u>502,048</u>	<u>322,674</u>

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

Whanganui Collegiate School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		795,855	1,086,029	1,057,741
Locally Raised Funds		883,088	1,064,245	1,173,313
International Students		386,544	1,165,641	315,683
Goods and Services Tax (net)		16,661	48,496	(44,379)
Payments to Employees		(1,018,831)	(1,687,432)	(2,061,420)
Payments to Suppliers		(377,325)	(767,029)	(1,199,150)
Cyclical Maintenance Payments in the year		-	-	(1,650)
Interest Paid		(2,669)	(1,700)	(1,542)
Interest Received		2,078	3,200	3,876
Net cash from/(to) Operating Activities		685,403	911,450	(757,528)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(89,863)	-
Purchase of Property Plant & Equipment (and Intangibles)		(8,940)	103,894	(68,435)
Net cash from/(to) Investing Activities		(8,940)	14,031	(68,435)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,327	12,495	14,369
Finance Lease Payments		(13,474)	26,861	(10,277)
Net cash from/(to) Financing Activities		1,853	39,356	4,092
Net increase/(decrease) in cash and cash equivalents		678,316	964,837	(821,871)
Cash and cash equivalents at the beginning of the year	8	1,036,102	1,036,102	1,857,973
Cash and cash equivalents at the end of the year	8	1,714,418	2,000,939	1,036,102

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 Collegiate School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Whanganui Collegiate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) 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.

e) 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.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the

location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown 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	Term of Lease
Library resources	12.5% Diminishing value

h) Intangible Assets

Software costs

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

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

i) 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.

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

l) Revenue Received in Advance

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

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

m) Provision for Cyclical Maintenance

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

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

n) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

o) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

p) 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.

q) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,017,744	996,412	950,775
Teachers' Salaries Grants	3,436,215	3,689,178	2,996,758
Other MoE Income	33,209	12,288	106,966
	4,487,168	4,697,878	4,054,499

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	793,936	803,360	247,573
Fees for Extra Curricular Activities	451,998	500,000	441,482
Fundraising & Community Grants	(3,730)	-	1,159
Other Revenue	132,848	-	875,612
	1,375,052	1,303,360	1,565,826
Expenses			
Extra Curricular Activities Costs	506,126	505,000	481,380
Other Locally Raised Funds Expenditure	7,625	10,000	10,000
	513,751	515,000	491,380
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	861,301	788,360	1,074,446

4. International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
	Number	Number	Number
International Student Roll	40	45	58
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	562,500	634,905	808,771
Expenses			
Employee Benefit - Salaries	264,410	266,555	260,167
Other Expenses	75,356	96,195	121,039
	339,766	362,750	381,206
<i>Surplus/ (Deficit) for the year International Students</i>	222,734	272,155	427,565

5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	266,745	125,000	314,925
Information and Communication Technology	63,572	42,000	42,065
Library Resources	3,221	5,000	3,977
Employee Benefits - Salaries	4,158,604	4,294,978	4,259,766
Staff Development	15,929	50,000	14,596
	4,508,071	4,516,978	4,635,329

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	11,511	10,000	9,785
Board Expenses	5,517	3,000	8,585
Communication	21,655	23,400	23,489
Consumables	34,863	39,600	34,121
Legal Fees	922	3,000	1,520
Other	116,627	79,000	96,514
Employee Benefits - Salaries	460,504	671,677	420,524
Insurance	3,613	3,688	3,458
	655,212	833,365	597,996

7. Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	17,618	-	15,368
Cyclical Maintenance Provision	58,076	-	76,681
Grounds	30,734	-	25,161
Heat, Light and Water	41,885	52,000	43,781
Repairs and Maintenance	63,167	62,000	24,550
Security	1,216	-	5,886
Employee Benefits - Salaries	125,260	110,000	115,889
	<u>337,956</u>	<u>224,000</u>	<u>307,316</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,714,418	2,000,941	1,036,102
Cash and cash equivalents for Statement of Cash Flows	<u>1,714,418</u>	<u>2,000,941</u>	<u>1,036,102</u>

9. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	365,974	205,770	413,204
Teacher Salaries Grant Receivable	315,913	-	251,517
	<u>681,887</u>	<u>205,770</u>	<u>664,721</u>
Receivables from Exchange Transactions	365,974	205,770	413,204
Receivables from Non-Exchange Transactions	315,913	-	251,517
	<u>681,887</u>	<u>205,770</u>	<u>664,721</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	342,275	8,939			(53,005)	298,209
Information and Communication Technology	63,288				(18,286)	45,002
Motor Vehicles	3,098	-			(3,098)	-
Textbooks	-				-	-
Leased Assets	12,527	60,322			(16,780)	56,069
Balance at 31 December 2021	421,188	69,261	-	-	(91,169)	399,280

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	508,144	(209,935)	298,209	504,419	(162,144)	342,275
Information and Communication T	229,604	(184,603)	45,001	229,604	(166,316)	63,288
Motor Vehicles	92,961	(92,961)	-	92,961	(89,863)	3,098
Textbooks	-	-	-	-	-	-
Leased Assets	97,350	(41,281)	56,069	37,028	(24,501)	12,527
Balance at 31 December	928,059	(528,780)	399,279	864,012	(442,824)	421,188

11. Intangible Assets

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

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2020	50,284	-	50,284
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	50,284	-	50,284
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021	50,284	-	50,284
Accumulated Amortisation and impairment losses			
Balance at 1 January 2020	35,495	-	35,495
Amortisation expense	9,165	-	9,165
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	44,660	-	35,495
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	44,660	-	44,660
Carrying amounts			
At 1 January 2020	14,790	-	14,790
At 31 December 2020 / 1 January 2021	5,624	-	14,789
At 31 December 2021	5,624	-	5,624

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2020: \$nil)

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	83,000	452,077	139,314
Accruals	77,214	42,000	(28,478)
Staff Banking Payable	255,897	-	-
Employee Entitlements - Salaries	315,913	-	251,517
Employee Entitlements - Leave Accrual	69,759	-	33,400
	<u>801,783</u>	<u>494,077</u>	<u>395,753</u>
Payables for Exchange Transactions	801,783	494,077	395,753
	<u>801,783</u>	<u>494,077</u>	<u>395,753</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees in Advance	1,033,073	1,400,000	869,264
Other revenue in Advance	425,627	-	446,549
	<u>1,458,700</u>	<u>1,400,000</u>	<u>1,315,813</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	140,341	75,358	65,310
Increase/ (decrease) to the Provision During the Year	58,076	-	76,681
Use of the Provision During the Year	-	-	(1,650)
Provision at the End of the Year	<u>198,417</u>	<u>75,358</u>	<u>140,341</u>
Cyclical Maintenance - Term	198,417	75,358	140,341
	<u>198,417</u>	<u>75,358</u>	<u>140,341</u>

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Finance lease liability - Current	22,210	3,162	9,562
Finance lease liability - Term	34,924		3,767
	<u>57,134</u>	<u>3,162</u>	<u>13,329</u>

16. 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 have been disclosed appropriately. If the Proprietor collects funds on behalf of the school (or vice versa) the amounts are disclosed.

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 the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

The Proprietor paid a donation to the school of \$793,708 in 2021 (2020: \$nil).

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 \$455,049 GST exclusive (2020: \$415,287). At year end there is \$236,191 repayable to the school from the proprietor due an overpayment throughout 2020, this was paid in 2022. (2020: The Proprietor has invoiced an additional \$220,981 of services which were not part of the Service Level Agreement).

The School holds funds held in advance for 2020 Proprietors Boarding Fees at year end of \$572,088 (2020: \$220,396).

The School paid \$37,000 to the Whanganui Collegiate Foundation for the annual rental of the Hockey Turf (2020: \$37,000).

(2020: The Board contributed \$41,005 towards maintenance of the Proprietors buildings in accordance with the Integration Agreement).

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 \$717,423 (2020: \$663,264).

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

Six teachers were also employed by the Proprietor as Housemasters.

	Actual	Budget	Actual
	\$	\$	\$
From the Proprietor to the School Board of Trustees			
Occupancy Grant	394,827	394,827	631,680
Use of Proprietor Assets Grant	169,695	169,695	169,695
Recovery of Payroll Costs	-		97,119
Recovery of Costs paid on behalf of St Georges School	8,454		958
Recovery of the year end SLA payable by the School Board of Trustees	236,191		236,191
	<u>809,167</u>	<u>564,522</u>	<u>1,135,643</u>
From the School Board of Trustees to the Proprietor			
Occupancy Cost	394,827	394,827	631,680
Use of Proprietor Asset Cost	169,695	169,695	169,695

Recovery of Costs paid on behalf of School Board Trustees	14,747	-	2,962
College Fees received by the School Board of Trustees	11,377		37,726
	<u>590,645</u>	<u>564,522</u>	<u>836,139</u>
The year end balance owing from the Proprietor to the School	<u>218,521</u>	<u>-</u>	<u>299,504</u>

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	-	-
<i>Leadership Team</i> Remuneration	2,003,508	1,541,319
Full-time equivalent members	19	14
Total key management personnel remuneration	2,003,508	1,541,319

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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	13.00	10.00
	13.00	10.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$0	\$5,000
Number of People	0	1

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

There are no Capital Commitments as at 31 December 2020 (Capital Commitments as at 31 December 2019: Nil)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a Hockey Turf

	2021 Actual	2020 Actual
	\$	\$
No later than One Year	37,000	37,000
	<u>37,000</u>	<u>37,000</u>

21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,714,418	2,000,941	1,036,102
Receivables	681,887	205,770	664,721
Total Financial assets measured at amortised cost	<u>2,396,305</u>	<u>2,206,711</u>	<u>1,700,823</u>

Financial liabilities measured at amortised cost

Payables	801,783	494,077	395,753
Finance Leases	57,134	3,162	13,329
Total Financial Liabilities Measured at Amortised Cost	<u>858,917</u>	<u>497,239</u>	<u>409,082</u>

22. Events After Balance Date

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

23. Comparatives

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

Any other impacts affecting your school.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGANUI COLLEGIATE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Whanganui Collegiate School (the School). The Auditor-General has appointed me, Cameron Town 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 25, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 21 October 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

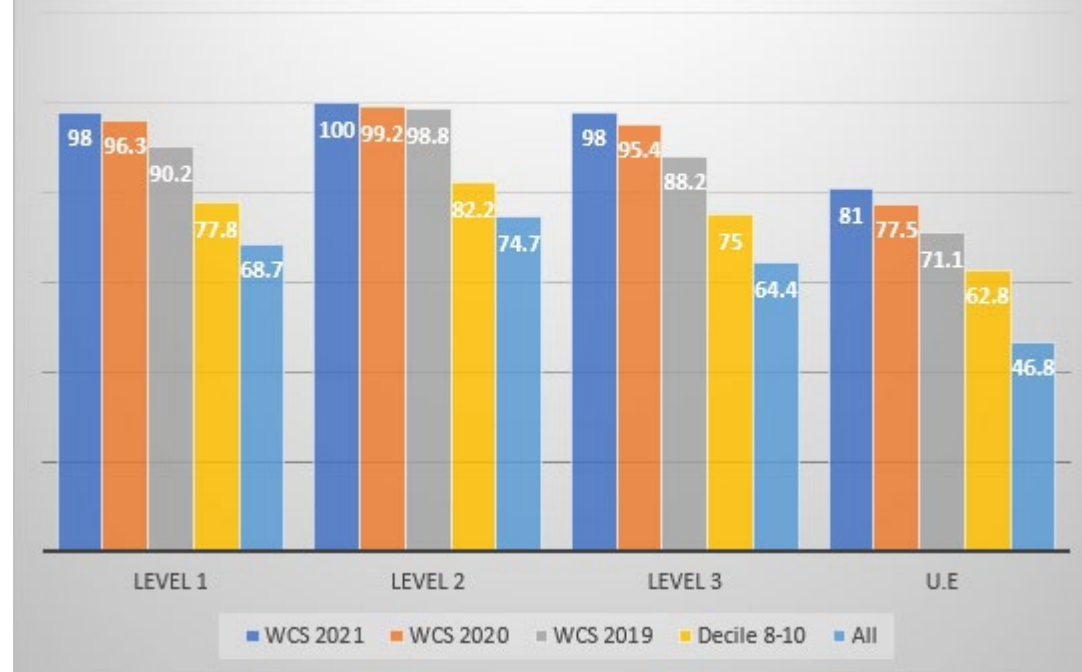
Analysis of Variance Reporting



School Name:	Whanganui Collegiate School	School Number:	192
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Strategic Aim:	Raising Student Achievement																														
Annual Aim:	Whanganui Collegiate School’s documented curriculum is broad, balanced and sequenced to promote student progression.																														
Target:	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.																														
Baseline Data:	<p>Baseline data Regarding NCEA results at WCS – <i>please see attached Reports accompanying this document</i></p> <table border="1"> <thead> <tr> <th></th> <th>WCS 2017</th> <th>WCS 2018</th> <th>WCS 2019</th> <th>WCS 2020</th> <th>WCS 2021</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>89.9</td> <td>96.2</td> <td>90.2</td> <td>97.6</td> <td>98</td> </tr> <tr> <td>Level 2</td> <td>91</td> <td>93</td> <td>98.8</td> <td>96.3</td> <td>100</td> </tr> <tr> <td>Level 3</td> <td>80.4</td> <td>78.4</td> <td>88.2</td> <td>88.7</td> <td>98</td> </tr> <tr> <td>UE</td> <td>60.8</td> <td>73</td> <td>71.1</td> <td>77.5</td> <td>81</td> </tr> </tbody> </table>		WCS 2017	WCS 2018	WCS 2019	WCS 2020	WCS 2021	Level 1	89.9	96.2	90.2	97.6	98	Level 2	91	93	98.8	96.3	100	Level 3	80.4	78.4	88.2	88.7	98	UE	60.8	73	71.1	77.5	81
	WCS 2017	WCS 2018	WCS 2019	WCS 2020	WCS 2021																										
Level 1	89.9	96.2	90.2	97.6	98																										
Level 2	91	93	98.8	96.3	100																										
Level 3	80.4	78.4	88.2	88.7	98																										
UE	60.8	73	71.1	77.5	81																										

NCEA Results over Last 3 Years



The graph above shows that again we have increased our results over the past 3 Years. Which is very pleasing.. it also has the Dec 8-10 and the overall from the year before. we will not have these results until late February. We again can be very pleased with these results based again on a very disruptive academic year.

Endorsements

Level 1 – 73% Merit and above

Level 2 – 59% Merit and above

Level 3 – 51% Merit and above

NCEA Female/Male

Level 1 – 12 E and 16 M Ladies (59% of Girls)

14 E and 19 M Gents (70% of Boys)

Level 2 – 15 E and 12 M Ladies (72% of Girls)

14 E and 16 M Gents (50% of Boys)

Level 3 – 13 E and 17 M Ladies (67% of Girls)

1 E and 7 M Gents (25% of Boys)

Again, our endorsements have increased and in particular we have continued with the success of girls, yet, importantly, raised the level of attainment for our young men – we can be very pleased with these results.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Schoolbox became an incredible tool throughout and ongoing from lockdown once again. • Continue and refine the Collegiate Check to increase student engagement. • Housemasters/HOL's/Heads of Year to meet regularly with students at risk of non-achievement to set individual learning plans • Head of Staff Development role has made a difference to targeting specific PD. • Using research into improving outcomes for Maori learners • Instigate programmes designed to improve learning outcomes for Maori to learn as Maori. • Strengthen the Teaching As Inquiry process for all teachers so there is constant refinement and development of teacher practice • Investigate and articulate the localised curriculum in the curriculum doc • Focus of HoL team and evaluate the HoL team with reporting to the Master of Academic • Authenticity function of 	<ul style="list-style-type: none"> • Collegiate Check continues to increase student engagement • Schoolbox again was exceptional, placing a great deal of learning at the fingertips of students and teachers. • Teachers are engaged with the process and have created conversations around reflective teaching as to why students are engaged. • Through increased focus on pedagogy and professional development we are seeking an improvement in internal marks currently. • Data analysis review on each internal assessment for Years 11-13 – alignment with Schoolbox • Data analysis monthly for Years 9-10 with alignment to Collegiate Check through Academic matters and Academic Dean • Academic Matters team to continue to work with HOLs • Review Year 9 entrance examination processes to 	<ul style="list-style-type: none"> • See analysis of NCEA results document. • Without doubt, Schoolbox made a major difference in the development and access of resources during a very difficult COVID 19 year. • Understanding and use of ERO's Evaluative indicators to establish what areas needed to be strengthened. • Analysed data from results to set future actions to improve the aspects identified. • Developed an action plan for individual HOL to implement change in their curriculum areas based on data • Used expertise from Centre for Learning to create useful data to improve TAI to reflect on teaching and learning. • Expertise and analysis from Academic Matters team to review data to make 	<ul style="list-style-type: none"> • Using research into improving outcomes for Maori learners. • Utilisation of WSL and Takatini initiatives and identification of learners. • Use of Within School Leads x3 to review and develop maori achievement through our Matauranga Strategy. • Instigate programmes designed to improve learning outcomes for Maori to learn as Maori. • Specific learning targets re aspirational and relational learning for boys. • Strengthen the Teaching As Inquiry process for all teachers so there is constant refinement and development of teacher practice. Especially with Priority students and use this along with the Professional Growth Cycle under the new Head of Staff Development. • Development of personalised learning plans for all students at risk of underperforming – through Heads of Year.

<p>Schoolbox.</p> <ul style="list-style-type: none"> • Refinement of Academic Matters Team • Heads of Year Teams to provide support with ARONA and academic pastoral care. • WE placed a great deal of importance around academic pastoral care again through lockdown levels and throughout the year which worked very well indeed. 	<p>utilise this data more effectively</p> <ul style="list-style-type: none"> • MidYIS Testing see MidYIS testing document. • 	<p>informed decisions passed to HOLS and HOY</p> <ul style="list-style-type: none"> • HOY analysed data across year groups to work with students at risk. 	<ul style="list-style-type: none"> • Evaluation of sport exchanges and the time out of class for students and now being able to use Schoolbox as a tool to ensure that all students are up to date. • Continue the Data analysis across all year groups • Continue to utilise ARONA data with students, and continue the excellent analysis also at Merit and Excellence level. • Continue the utilisation and data analytics of school box.
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Planning for next year:

Across 2021 as stated in our Strategic Plan targets are:

- NCEA Level 1 continue at 95% and above pass rate in 2022
- NCEA Level 2 continue at 95% and above.
- NCEA Level 3 90% and above
- University Entrance 80% and above the national average for decile 8-10 that aspire to UE.
- Increase percentage points above national average for Decile 8-10 males for all NCEA qualifications.
- Whanganui Collegiate School's documented curriculum is broad, balanced and sequenced to promote student progression. It is supported by the mission of the School and develops academic engagement, effort and achievement through quality teaching. High academic achievement for all students with a focus on improving the achievement of boys, sustaining the achievement of girls and focussing on Maori and Pacific Island students who can develop and fulfil their educational aspirations.
- Continual refinement and development of SchoolBox to assist Teaching and Learning and data analytics.



WANGANUI COLLEGIATE SCHOOL

Kiwisport Statement

The total amount of funding received for Kiwisport Y9 - Y13 during the year ended 31 December 2021 was \$10,073.46 (excl GST).

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