

WHANGANUI COLLEGIATE SCHOOL

Annual Report - For the year ended 31 December 2020

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WHANGANUI COLLEGIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

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

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Jason Bowie	Chair Person	Elected	IT Consultant	2022
Wayne Brown	Headmaster/Trustee	Headmaster	School Headmaster	
Nick Walker	Trustee	Proprietor Representative	Transport Logistics	2022
Martin Gray	Trustee	Proprietor Representative	Company Director	2020
Mathew Owen	Staff Rep	Teacher	School Teacher	2022
Susan Redmayne	Trustee	Elected	Self Employed - Co-owner	2022
Jenny Robb	Trustee	Elected	General manager	2022
Kane Walker	Student Rep	Student		2021
Darren Rowland	Prop Rep on BoT	Proprietor Representative	Business Owner	
Angus Marks	Trustee	Elected	Company Director	2024
Cy Woolsten-Walker	Trustee	Elected	IT Manager	2024

Accountant / Service Provider:

Mr Ian Tretheway / Mr Gareth Edlin

WHANGANUI COLLEGIATE SCHOOL

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.


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

Jason Bowie
Full Name of Board Chairperson


Signature of Board Chairperson

3-Jun-21
Date:

Wayne Brown
Full Name of Principal


Signature of Principal

3-Jun-21
Date:

WHANGANUI COLLEGIATE SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	4,054,499	4,134,460	3,664,381
Locally Raised Funds	3	1,566,156	927,146	2,269,250
Interest income		3,876	2,000	3,056
International Students	4	831,265	897,252	779,651
Use of Land and Buildings Integrated		631,680	631,680	631,680
Use of Proprietor Fixed Assets		169,695	169,695	169,695
		<u>7,257,171</u>	<u>6,762,233</u>	<u>7,517,713</u>
Expenses				
Locally Raised Funds	3	491,710	16,830	749,216
International Students	4	403,700	388,318	343,095
Learning Resources	5	4,635,329	4,321,732	4,502,468
Administration	6	597,996	684,653	595,988
Finance		1,542	2,000	1,624
Property	7	307,316	202,000	277,513
Depreciation	8	103,147	87,883	115,022
Amortisation of Intangible Assets	12	9,165	-	3,819
Use of Land and Buildings Integrated		631,680	631,680	631,680
Use of Proprietor Fixed Assets		169,695	169,695	169,695
		<u>7,351,280</u>	<u>6,504,791</u>	<u>7,390,120</u>
Net Surplus / (Deficit) for the year		(94,109)	257,442	127,593
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(94,109)</u>	<u>257,442</u>	<u>127,593</u>

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

WHANGANUI COLLEGIATE SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>402,414</u>	<u>-</u>	<u>261,525</u>
Total comprehensive revenue and expense for the year		(94,109)	257,442	127,593
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		14,369	(1,248)	13,296
Equity at 31 December	22	<u>322,674</u>	<u>256,194</u>	<u>402,414</u>
Retained Earnings		322,674	256,194	402,414
Reserves		-	-	-
Equity at 31 December		<u>322,674</u>	<u>256,194</u>	<u>402,414</u>

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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	1,036,102	1,886,098	1,857,973
Accounts Receivable	10	771,719	346,897	363,091
Prepayments		28,596	-	49,927
		<u>1,836,417</u>	<u>2,232,995</u>	<u>2,270,991</u>
Current Liabilities				
GST Payable		(22,512)	-	21,867
Accounts Payable	13	437,501	698,640	305,814
Revenue Received in Advance	14	1,381,061	1,551,410	1,931,835
Provision for Cyclical Maintenance	15	-	-	6,937
Finance Lease Liability - Current Portion	16	9,562	16,506	9,620
		<u>1,805,612</u>	<u>2,266,556</u>	<u>2,276,073</u>
Working Capital Surplus/(Deficit)		30,805	(33,561)	(5,082)
Non-current Assets				
Property, Plant and Equipment	11	421,187	366,515	452,567
Intangible Assets	12	14,790	17,007	23,955
		<u>435,977</u>	<u>383,522</u>	<u>476,522</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	140,341	90,000	58,373
Finance Lease Liability	16	3,767	3,767	10,653
		<u>144,108</u>	<u>93,767</u>	<u>69,026</u>
Net Assets		<u>322,674</u>	<u>256,194</u>	<u>402,414</u>
Equity	22	<u>322,674</u>	<u>256,194</u>	<u>402,414</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 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		1,057,741	748,929	980,696
Locally Raised Funds		1,173,313	1,979,737	2,250,509
International Students		315,683	(487,593)	630,706
Goods and Services Tax (net)		(44,379)	(21,867)	51,423
Payments to Employees		(2,061,420)	(2,003,108)	(2,019,553)
Payments to Suppliers		(1,199,150)	(216,532)	(1,785,163)
Cyclical Maintenance Payments in the year		(1,650)	24,690	(55,860)
Interest Paid		(1,542)	(2,000)	(1,624)
Interest Received		3,876	2,000	3,056
Net cash from/(to) Operating Activities		(757,528)	24,256	54,190
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	6,370	-
Purchase of Property Plant & Equipment (and Intangibles)		(68,435)	(410)	(300,595)
Net cash from/(to) Investing Activities		(68,435)	5,960	(300,595)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,369	(1,248)	13,296
Finance Lease Payments		(10,277)	(843)	(7,057)
Net cash from/(to) Financing Activities		4,092	(2,091)	6,239
Net increase/(decrease) in cash and cash equivalents		(821,871)	28,125	(240,166)
Cash and cash equivalents at the beginning of the year	9	1,857,973	1,857,973	2,098,139
Cash and cash equivalents at the end of the year	9	1,036,102	1,886,098	1,857,973

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 2020

1. Statement of Accounting Policies

a) Reporting Entity

Whanganui Collgiate 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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 value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

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

h) 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.

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	3 years
Library resources	12.5% Diminishing value

i) 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 that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its 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.

j) 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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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.

n) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

o) 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.

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.

r) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Operational Grants	961,179	1,122,366	959,675
Teachers' Salaries Grants	2,996,758	2,996,758	2,683,683
Other MoE Grants	96,562	15,336	21,023
	4,054,499	4,134,460	3,664,381

Other MOE Grants total includes additional COVID-19 funding totalling \$80,137 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Revenue			
Donations	247,573	258,552	555,336
Activities	441,482	-	550,600
Fundraising	1,489	330	149,943
Other Revenue	875,612	668,264	1,013,371
	1,566,156	927,146	2,269,250
Expenses			
Activities	473,080	-	568,831
Fundraising (Costs of Raising Funds)	330	330	147,662
Transport (Local)	8,300	5,000	22,653
Other Locally Raised Funds Expenditure	10,000	11,500	10,070
	491,710	16,830	749,216
Surplus/ (Deficit) for the year Locally raised funds	1,074,446	910,316	1,520,034

4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	58	62	66
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	831,265	897,252	779,651
Expenses			
Advertising	9,751	30,000	25,811
Commissions	90,926	89,900	76,393
International Student Levy	22,631	-	23,328
Employee Benefit - Salaries	260,167	255,924	216,600
Other Expenses	20,225	12,494	963
	<hr/> 403,700	<hr/> 388,318	<hr/> 343,095
<i>Surplus/ (Deficit) for the year International Students</i>	<hr/> <hr/> 427,565	<hr/> <hr/> 508,934	<hr/> <hr/> 436,556

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	314,925	112,500	399,639
Information and Communication Technology	42,065	50,000	31,904
Library Resources	3,977	2,000	1,455
Employee Benefits - Salaries	4,259,766	4,107,232	4,025,201
Staff Development	14,596	50,000	44,269
	4,635,329	4,321,732	4,502,468

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	9,785	9,785	9,070
Board of Trustees Expenses	8,585	7,500	13,129
Communication	23,489	24,900	25,767
Consumables	34,121	41,200	81,955
Legal Fees	1,520	4,570	2,220
Other	96,514	91,900	106,080
Employee Benefits - Salaries	420,524	501,478	354,473
Insurance	3,458	3,320	3,294
	597,996	684,653	595,988

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	15,368	-	20,084
Cyclical Maintenance Provision	76,681	-	19,250
Grounds	25,161	-	35,681
Heat, Light and Water	43,781	52,000	52,728
Repairs and Maintenance	24,550	50,000	34,584
Security	5,886	-	3,644
Employee Benefits - Salaries	115,889	100,000	111,542
	<u>307,316</u>	<u>202,000</u>	<u>277,513</u>

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

The QV was updated on 30 June 2019

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	49,433	42,118	47,757
Information and Communication Technology	24,786	21,118	39,017
Motor Vehicles	18,592	15,841	18,592
Leased Assets	10,336	8,806	9,656
	<u>103,147</u>	<u>87,883</u>	<u>115,022</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	300	-	300
Bank Current Account	166,498	352,188	472,754
Bank Call Account	869,304	1,533,910	1,384,919
Cash and cash equivalents for Statement of Cash Flows	1,036,102	1,886,098	1,857,973

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	520,202	95,380	162,551
Teacher Salaries Grant Receivable	251,517	251,517	200,540
	771,719	346,897	363,091
Receivables from Exchange Transactions	520,202	95,380	162,551
Receivables from Non-Exchange Transactions	251,517	251,517	200,540
	771,719	346,897	363,091

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Furniture and Equipment	360,155	31,551			(49,433)	342,274
Information and Communication Technology	51,191	36,883			(24,786)	63,288
Motor Vehicles	21,691				(18,592)	3,099
Leased Assets	19,530	3,332			(10,336)	12,526
Balance at 31 December 2020	452,567	71,766	-	-	(103,147)	421,187

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Furniture and Equipment	504,419	(162,145)	342,274
Information and Communication Technology	229,604	(166,316)	63,288
Motor Vehicles	92,961	(89,863)	3,098
Leased Assets	37,028	(24,501)	12,527
Balance at 31 December 2020	864,012	(442,825)	421,187

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Furniture and Equipment	154,946	252,966			(47,757)	360,155
Information and Communication Technology	72,655	17,553			(39,017)	51,191
Motor Vehicles	40,283	-			(18,592)	21,691
Leased Assets	18,333	10,853			(9,656)	19,530
Balance at 31 December 2019	286,217	281,372	-	-	(115,022)	452,567

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Furniture and Equipment	472,867	(112,712)	360,155
Information and Communication Technology	192,722	(141,531)	51,191
Motor Vehicles	92,961	(71,270)	21,691
Leased Assets	33,695	(14,165)	19,530
Balance at 31 December 2019	792,245	(339,678)	452,567

12. 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 2019	50,284	-	50,284
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2019 / 1 January 2020	50,284	-	50,284
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	50,284	-	50,285
Accumulated Amortisation and impairment losses			
Balance at 1 January 2019	26,329	-	26,329
Amortisation expense	9,165	-	9,165
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2019 / 1 January 2020	35,495	-	35,495
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020	35,495	-	35,495
Carrying amounts			
At 1 January 2019	23,955	-	23,955
At 31 December 2019 / 1 January 2020	14,789	-	14,790
At 31 December 2020	14,789	-	14,790

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 (2019: \$nil)

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	144,650	425,418	60,257
Accruals	7,934	21,705	9,785
Employee Entitlements - Salaries	251,517	251,517	200,540
Employee Entitlements - Leave Accrual	33,400	-	35,232
	<u>437,501</u>	<u>698,640</u>	<u>305,814</u>
Payables for Exchange Transactions	437,501	698,640	305,814
	<u>437,501</u>	<u>698,640</u>	<u>305,814</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	869,263	-	1,384,845
Other	511,798	1,551,410	546,990
	<u>1,381,061</u>	<u>1,551,410</u>	<u>1,931,835</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	65,310	65,310	101,920
Increase/ (decrease) to the Provision During the Year	76,681	26,340	19,250
Use of the Provision During the Year	(1,650)	(1,650)	(55,860)
Provision at the End of the Year	<u>140,341</u>	<u>90,000</u>	<u>65,310</u>
Cyclical Maintenance - Current	-	-	6,937
Cyclical Maintenance - Term	140,341	90,000	58,373
	<u>140,341</u>	<u>90,000</u>	<u>65,310</u>

16. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	9,562	16,506	9,620
Later than One Year and no Later than Five Years	3,767	3,767	10,653
	<u>13,329</u>	<u>20,273</u>	<u>20,273</u>

17. 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 \$nil in 2020 (2019: \$300,000).

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 \$415,287 GST exclusive (2019: \$350,400). At year end there is \$236,191 repayable to the school from the proprietor due an overpayment throughout 2020. The Proprietor has invoiced an additional \$220,981 of services which were not part of the Service Level Agreement (2019: \$422,348).

The School holds funds held in advance for 2020 Proprietors Boarding Fees at year end of \$220,396 (2019: \$604,160).

The School paid \$37,000 to the Whanganui Collegiate Foundation for the annual rental of the Hockey Turf (2019: \$37,000).

During 2020 the Board contributed \$41,005 towards maintenance of the Proprietors buildings in accordance with the Integration Agreement (2019: \$54,543).

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 \$663,264 (2019: \$624,880).

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:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
From the Proprietor to the School Board of Trustees			
Occupancy Grant	631,680	631,680	631,680
Use of Proprietor Assets Grant	169,695	169,695	169,695
Recovery of Payroll Costs	97,119		111,442
Recovery of Costs paid on behalf of St Georges School	958		578
Recovery of the year end SLA payable by the School Board of Trustees	236,191		60,215
Recovery of Costs paid on behalf of Whanganui Collegiate Foundation	-		-
	1,135,643	801,375	973,610
From the School Board of Trustees to the Proprietor			
Occupancy Cost	631,680	631,680	631,680
Use of Proprietor Asset Cost	169,695	169,695	169,695
Recovery of Costs paid on behalf of School Board Trustees	-	2,962	32,345
College Fees received by the School Board of Trustees	37,726		78,799
	836,139	801,375	912,519
	299,504	-	61,091

The year end balance owing from the Proprietor to the School

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	-	400
Full-time equivalent members	0.28	0.65
<i>Leadership Team</i>		
Remuneration	1,541,319	1,214,136
Full-time equivalent members	14	13
Total key management personnel remuneration	<u>1,541,319</u>	<u>1,214,536</u>
Total full-time equivalent personnel	<u>14.28</u>	<u>13.65</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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		
Benefits and Other Emoluments	140 - 150	130 - 140
Termination Benefits	4 - 5	3 - 4

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110 - 120	0.00	0.00
100 - 110	10.00	1.00
	<u>10.00</u>	<u>1.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$5,000	-
Number of People	1	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of a Hockey Turf

	2020 Actual \$	2019 Actual \$
No later than One Year	37,000	37,000
	<u>37,000</u>	<u>37,000</u>

22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,036,102	1,886,098	1,857,973
Receivables	771,719	346,897	363,091
Total Financial assets measured at amortised cost	<u>1,807,821</u>	<u>2,232,995</u>	<u>2,221,064</u>

Financial liabilities measured at amortised cost

Payables	437,501	698,640	305,814
Finance Leases	13,329	20,273	20,273
Total Financial Liabilities Measured at Amortised Cost	<u>450,830</u>	<u>718,913</u>	<u>326,087</u>

24. Credit Cards

The School has Credit Cards used by the Headmaster and International Directors the limit is \$40,000 and the balance as at 31 December 2020 is \$3,701 (2019: \$2,871)

25. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

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 22, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 3 June 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



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Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises 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



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SILKS AUDIT
Chartered Accountants Ltd



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
Whanganui, New Zealand

Date: 3 June 2021



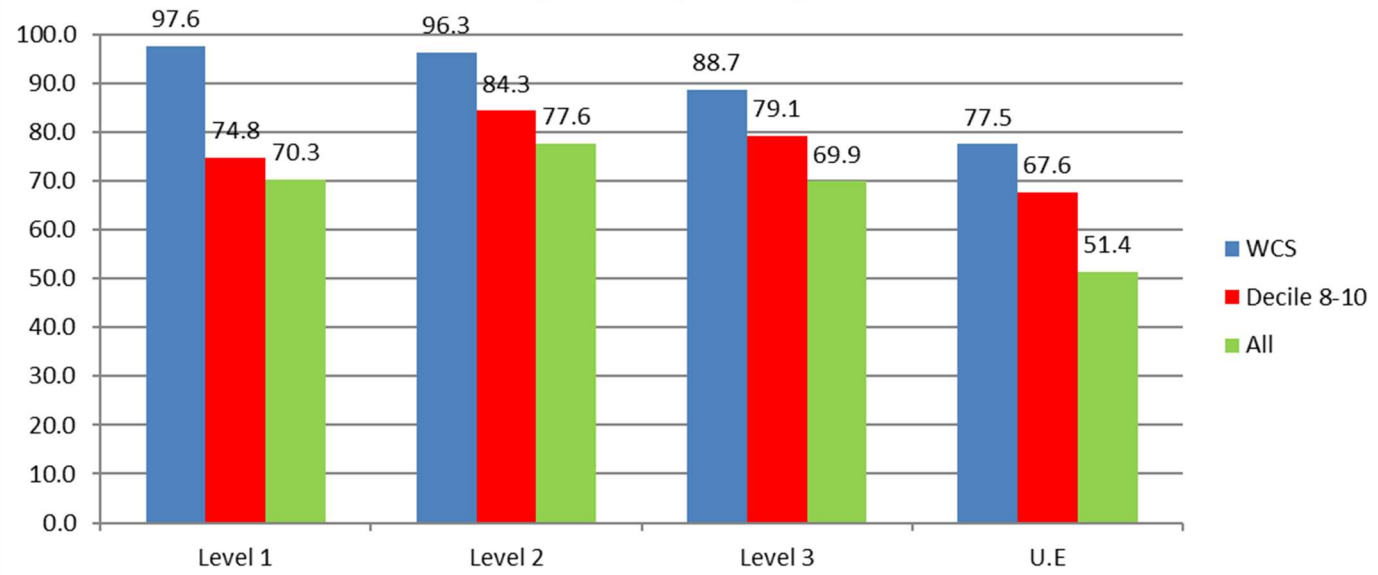
Analysis of Variance Reporting



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>8-10 Decile</th> <th>National</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>74.8</td> <td>70.3</td> </tr> <tr> <td>Level 2</td> <td>91</td> <td>93</td> <td>98.8</td> <td>96.3</td> <td>84.3</td> <td>77.6</td> </tr> <tr> <td>Level 3</td> <td>80.4</td> <td>78.4</td> <td>88.2</td> <td>88.7</td> <td>79.1</td> <td>69.9</td> </tr> <tr> <td>UE</td> <td>60.8</td> <td>73</td> <td>71.1</td> <td>77.5</td> <td>67.6</td> <td>51.4</td> </tr> </tbody> </table>		WCS 2017	WCS 2018	WCS 2019	WCS 2020	8-10 Decile	National	Level 1	89.9	96.2	90.2	97.6	74.8	70.3	Level 2	91	93	98.8	96.3	84.3	77.6	Level 3	80.4	78.4	88.2	88.7	79.1	69.9	UE	60.8	73	71.1	77.5	67.6	51.4
	WCS 2017	WCS 2018	WCS 2019	WCS 2020	8-10 Decile	National																														
Level 1	89.9	96.2	90.2	97.6	74.8	70.3																														
Level 2	91	93	98.8	96.3	84.3	77.6																														
Level 3	80.4	78.4	88.2	88.7	79.1	69.9																														
UE	60.8	73	71.1	77.5	67.6	51.4																														

Percentage completing NCEA 2020



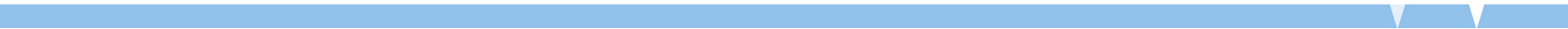
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Schoolbox became an incredible tool throughout and ongoing from lockdown. • Continue and refine the Collegiate Check to increase student engagement. • Housemasters/HOL's/Heads of Year to meet regularly with students at risk of non-achievement to set individual learning plans • Using research into improving outcomes for Maori learners • Instigate programmes designed to improve learning outcomes for Maori to learn as Maori. E.g. Puhoro at Massey University • all year levels review complete term 2 – implement term 3. • Strengthen the Teaching As Inquiry process for all teachers so there is constant refinement and development of teacher practice • Appointment of Pourahi and our Maturanga Strategy. • Investigate and articulate the localised curriculum in the curriculum doc 	<ul style="list-style-type: none"> • Collegiate Check has increased student engagement • Schoolbox and the roll out 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 Collegiate Check. • Data analysis monthly for Years 9-10 with alignment to Collegiate Check. • Academic Matters team to continue to work with HOLs • Review Year 9 entrance examination processes to utilise this data more effectively 	<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 Pourahi and identification of learners. • Use of Within School Leads x3 to review and develop maori achievement through our Maturanga 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. • Evaluation of sport exchanges and the time out of class for

<ul style="list-style-type: none"> • Focus of HoL team and evaluate the HoL team with reporting to the Master of Academic • Authenticity function of SchoolBox. • Development and 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 through lockdown levels and throughout the year which would very well indeed. 	<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. 	<p>students and now being able to use Schoolbox as a tool to ensure that all students are up to date.</p> <ul style="list-style-type: none"> • 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 90% and above pass rate in 2021
- NCEA Level 2 continue at 90% and above.
- NCEA Level 3 85% 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.
- Evaluation of the partnership with Swivel Careers and the potential for growth in this partnership
- 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 2020 was \$9,458.88 (excl GST).

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