

WHANGANUI COLLEGIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

School Email: accounts@collegiate.school.nz

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 2022

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Whanganui Collegiate School

Statement of Responsibility

For the year ended 31 December 2022

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

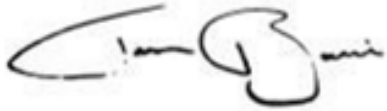
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jason Bowie

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Wayne Brown

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Whanganui Collegiate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,061,958	4,799,501	4,487,169
Locally Raised Funds	3	1,580,395	1,954,843	1,937,552
Interest Income		10,650	1,504	2,078
Use of Proprietor's Land and Buildings		571,970	571,970	394,827
Use of Proprietor's Fixed Assets		100,316	100,316	169,695
Total Revenue		7,325,289	7,428,134	6,991,321
Expenses				
Locally Raised Funds	3	922,049	935,001	853,517
Learning Resources	4	4,700,166	4,974,132	4,599,240
Administration	5	735,948	712,190	655,212
Finance		4,409	934	2,669
Property	6	402,456	366,238	337,956
Other Expenses	7	5,624	3,892	9,165
Use of Proprietor's Land and Buildings		571,970	571,970	394,827
Use of Proprietor's Fixed Assets		100,316	100,316	169,695
		7,442,938	7,664,673	7,022,281
Net Surplus / (Deficit) for the year		(117,649)	(236,539)	(30,960)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(117,649)	(236,539)	(30,960)

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		307,041	307,041	322,674
Total comprehensive revenue and expense for the year		(117,649)	(236,539)	(30,960)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		19,741	19,741	15,327
Equity at 31 December		209,133	90,243	307,041
Accumulated comprehensive revenue and expense		209,133	90,243	307,041
Equity at 31 December		209,133	90,243	307,041

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	2,326,460	2,100,000	1,714,418
Accounts Receivable	9	375,229	421,078	696,634
Prepayments		96,234	80,000	16,014
		<u>2,797,922</u>	<u>2,601,079</u>	<u>2,427,067</u>
Current Liabilities				
GST Payable		(3,277)	-	(5,851)
Accounts Payable	12	863,126	1,124,023	816,530
Revenue Received in Advance	13	1,692,690	1,400,000	1,458,700
Finance Lease Liability	15	23,032	23,162	22,210
Funds held in Trust	16	25,989	-	-
		<u>2,601,561</u>	<u>2,547,184</u>	<u>2,291,588</u>
Working Capital Surplus/(Deficit)		196,360	53,896	135,479
Non-current Assets				
Property, Plant and Equipment	10	312,037	310,000	399,279
Intangible Assets	11	-	-	5,624
		<u>312,037</u>	<u>310,000</u>	<u>404,903</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	282,550	258,653	198,417
Finance Lease Liability	15	16,714	15,000	34,924
		<u>299,264</u>	<u>273,653</u>	<u>233,341</u>
Net Assets		<u>209,133</u>	<u>90,243</u>	<u>307,041</u>
Equity		<u>209,133</u>	<u>90,243</u>	<u>307,041</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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,036,676	812,558	795,855
Locally Raised Funds		1,448,570	1,676,272	883,088
International Students		702,385	510,592	386,544
Goods and Services Tax (net)		2,574	5,851	16,661
Payments to Employees		(1,227,615)	(1,437,049)	(1,018,831)
Payments to Suppliers		(1,380,241)	(1,154,498)	(377,325)
Interest Paid		(4,409)	(934)	(2,669)
Interest Received		10,650	1,504	2,078
Net cash from/(to) Operating Activities		588,593	414,295	685,403
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(111,921)	-
Purchase of Property Plant & Equipment (and Intangibles)		499	416	(8,940)
Net cash from/(to) Investing Activities		499	(111,505)	(8,940)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,741	4,414	15,327
Finance Lease Payments		(22,781)	78,378	(13,474)
Funds Administered on Behalf of Third Parties		25,989	-	-
Net cash from/(to) Financing Activities		22,950	82,792	1,853
Net increase/(decrease) in cash and cash equivalents		612,042	385,582	678,316
Cash and cash equivalents at the beginning of the year	8	1,714,418	1,714,418	1,036,102
Cash and cash equivalents at the end of the year	8	2,326,460	2,100,000	1,714,418

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 31b.

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 Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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 where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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	10–75 years
Board Owned Buildings	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 and research expenditure 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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) Funds Held in Trust

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

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

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

p) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) 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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,279,650	1,044,240	1,044,810
Teachers' Salaries Grants	3,769,385	3,746,373	3,436,215
Other Government Grants	12,923	8,888	6,144
	5,061,958	4,799,501	4,487,169

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	521,572	793,462	793,936
Fees for Extra Curricular Activities	334,620	480,000	451,998
Fundraising & Community Grants	4,565	(284)	(3,730)
Other Revenue	190,064	138,000	132,848
International Student Fees	529,574	543,665	562,500
	1,580,395	1,954,843	1,937,552
Expenses			
Extra Curricular Activities Costs	548,112	548,161	506,126
Other Locally Raised Funds Expenditure	870	9,440	7,625
International Student - Employee Benefit - Salaries	302,245	268,700	264,410
International Student - Other Expenses	70,822	108,700	75,356
	922,049	935,001	853,517
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	658,346	1,019,842	1,084,035

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	260,260	250,000	266,745
Information and Communication Technology	86,139	101,321	63,572
Library Resources	787	5,415	3,221
Employee Benefits - Salaries	4,238,157	4,462,230	4,158,604
Staff Development	22,686	50,000	15,929
Depreciation	92,137	105,166	91,169
	4,700,166	4,974,132	4,599,240

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	12,400	11,914	11,511
Board Expenses	4,343	5,005	5,517
Communication	20,486	23,292	21,655
Consumables	35,555	33,292	34,863
Legal Fees	157	1,200	922
Other	95,735	128,663	116,627
Employee Benefits - Salaries	563,524	504,529	460,504
Insurance	3,748	4,295	3,613
	<u>735,948</u>	<u>712,190</u>	<u>655,212</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	15,943	16,857	17,618
Cyclical Maintenance Provision	84,133	60,236	58,076
Grounds	38,650	32,623	30,734
Heat, Light and Water	53,814	67,422	41,885
Repairs and Maintenance	95,387	54,744	63,167
Security	7,349	1,152	1,216
Employee Benefits - Salaries	107,180	133,204	125,260
	<u>402,456</u>	<u>366,238</u>	<u>337,956</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Amortisation of Intangible Assets	5,624	3,892	9,165

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	2,326,460	2,100,000	1,714,418
Cash and cash equivalents for Statement of Cash Flows	<u>2,326,460</u>	<u>2,100,000</u>	<u>1,714,418</u>

The schools holds a Business Mastercard Facility with a limit of \$55,000 with Westpac New Zealand Limited

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	44,151	90,000	380,721
Teacher Salaries Grant Receivable	331,078	331,078	315,913
	<u>375,229</u>	<u>421,078</u>	<u>696,634</u>
Receivables from Exchange Transactions	44,151	90,000	380,721
Receivables from Non-Exchange Transactions	331,078	331,078	315,913
	<u>375,229</u>	<u>421,078</u>	<u>696,634</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Furniture and Equipment	298,209	4,714	(5,214)		(50,405)	247,305
Information and Communication Technology	45,001				(18,054)	26,947
Motor Vehicles	1				(1)	-
Leased Assets	56,069	5,393			(23,677)	37,785
Balance at 31 December 2022	<u>399,280</u>	<u>10,107</u>	<u>(5,214)</u>	<u>-</u>	<u>(92,137)</u>	<u>312,036</u>
	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	512,859	(265,554)	247,305	508,144	(209,935)	298,209
Information and Communication T	229,604	(202,657)	26,947	229,604	(184,603)	45,001
Motor Vehicles	92,961	(92,961)	-	92,961	(92,961)	-
Leased Assets	102,743	(64,958)	37,785	97,350	(41,281)	56,069
Balance at 31 December	<u>938,167</u>	<u>(626,130)</u>	<u>312,037</u>	<u>928,059</u>	<u>(528,780)</u>	<u>399,279</u>

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 2021	50,284	-	50,284
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	50,284	-	50,284
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	50,284	-	50,284
Accumulated Amortisation and impairment losses			
Balance at 1 January 2021	44,660	-	44,660
Amortisation expense	5,624	-	5,624
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	50,284	-	44,660
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	50,284	-	50,284
Carrying amounts			
At 1 January 2021	5,624	-	5,624
At 31 December 2021 / 1 January 2022	-	-	5,624
At 31 December 2022	-	-	-

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 (2021: \$nil)

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	166,376	447,945	97,747
Accruals	81,807	90,000	77,214
Banking Staffing Overuse	188,485	160,000	255,897
Employee Entitlements - Salaries	331,078	331,078	315,913
Employee Entitlements - Leave Accrual	95,380	95,000	69,759
	<u>863,126</u>	<u>1,124,023</u>	<u>816,530</u>
Payables for Exchange Transactions	863,126	1,124,023	816,530
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>863,126</u>	<u>1,124,023</u>	<u>816,530</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees in Advance	1,205,884	1,000,000	1,033,073
Other revenue in Advance	486,806	400,000	425,627
	<u>1,692,690</u>	<u>1,400,000</u>	<u>1,458,700</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	198,417	198,417	140,341
Increase to the Provision During the Year	84,133	60,236	58,076
Provision at the End of the Year	<u>282,550</u>	<u>258,653</u>	<u>198,417</u>
Cyclical Maintenance - Non current	282,550	258,653	198,417
	<u>282,550</u>	<u>258,653</u>	<u>198,417</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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	23,032	23,162	22,210
Later than One Year and no Later than Five Years	16,714	15,000	34,924
	<u>39,746</u>	<u>38,162</u>	<u>57,134</u>
Represented by			
Finance lease liability - Current	23,032	23,162	22,210
Finance lease liability - Non current	16,714	15,000	34,924
	<u>39,746</u>	<u>38,162</u>	<u>57,134</u>

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	25,989	-	-
	<u>25,989</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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 \$521,572 in 2022 (2021: \$793,708 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 \$559,056 GST exclusive (2021: \$455,049).

The School holds funds held in advance for 2023 Proprietors Boarding Fees at year end of \$664,033 (2021: \$572,088).

The School paid \$37,000 to the Whanganui Collegiate Foundation for the annual rental of the Hockey Turf (2021: \$37,000).

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 \$949,945 (2021: \$717,423).

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

Six teachers were also employed by the Proprietor as Housemasters.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
From the Proprietor to the School Board of Trustees			
Occupancy Grant	571,970	571,970	394,827
Use of Proprietor Assets Grant	100,316	100,316	169,695
Recovery of Payroll Costs	-		-
Recovery of Costs paid on behalf of St Georges School	1,988		8,454
Recovery of the year end SLA payable by the School Board of Trustees			236,191
	<hr/> 674,274	<hr/> 672,286	<hr/> 809,167
From the School Board of Trustees to the Proprietor			
Occupancy Cost	571,970	571,970	394,827
Use of Proprietor Asset Cost	100,316	100,316	169,695
Recovery of Costs paid on behalf of School Board Trustees	79,630		14,747
College Fees received by the School Board of Trustees	10,089		11,377
	<hr/> 762,005	<hr/> 672,286	<hr/> 590,645
The year end balance owing from the School to the Proprietor	<hr/> 87,731	<hr/> - -	<hr/> 218,521

18. Remuneration

Key management personnel compensation

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

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration		
 <i>Leadership Team</i>		
Remuneration	2,063,355	2,003,508
Full-time equivalent members	19	19
Total key management personnel remuneration	<hr/> 2,063,355	<hr/> 2,003,508

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

Principal 1

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

	2022 Actual	2021 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
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	2022 FTE Number	2021 FTE Number
100 - 110	8.00	8.00
110 - 120	5.00	4.00
	<u>13.00</u>	<u>12.00</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 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:

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities and no other contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

There are no Capital Commitments as at 31 December 2022 (Capital Commitments as at 31 December 2021: Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a Hockey Turf;

	2022 Actual \$	2021 Actual \$
No later than One Year	37,000	37,000
	<u>37,000</u>	<u>37,000</u>

22. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	2,326,460	2,100,000	1,714,418
Receivables	375,229	421,078	696,634
Total Financial assets measured at amortised cost	<u>2,701,689</u>	<u>2,521,078</u>	<u>2,411,052</u>

Financial liabilities measured at amortised cost

Payables	863,126	1,124,023	816,530
Finance Leases	39,746	38,162	57,134
Total Financial Liabilities Measured at Amortised Cost	<u>902,872</u>	<u>1,162,185</u>	<u>873,664</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGANUI COLLEGIATE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Whanganui Collegiate School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 31 May 2023. 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 and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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.

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

Analysis of Variance Reporting



kSchool Name:	Whanganui Collegiate School	School Number:	192
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 Date	Please see attached report – NCEA performance of Whanganui Collegiate School Students 2022		

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 continues to be an incredible tool throughout. • 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 and flu 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 informed decisions passed to HOLs and HOY 	<ul style="list-style-type: none"> • Using research into improving outcomes for Maori and Pacifica 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 and Pacifica to learn as Maori and Pacifica. • Specific learning targets re aspirational and relational learning for all students. 2023 will see the highest diversity in our roll. • 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 Senior Master Teaching and Learning.

<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. • 	<ul style="list-style-type: none"> • HOY analysed data across year groups to work with students at risk. 	<ul style="list-style-type: none"> • 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 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 2023 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 2022 was \$10,583.77 (excl GST).

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



WHANGANUI COLLEGIATE SCHOOL

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	The Board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination. To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the headmaster • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude. • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups. • ensures that employment and personnel practices are fair and free of any bias.

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>At Whanganui Collegiate School, we advertise positions in good faith and according to the terms of the relevant employment agreement, in a way that enables suitably qualified people to apply for the position. Positions at the school are advertised in accordance with our Equal Employment Opportunities policy.</p> <p>All vacancies are advertised with applications going to the HR officer. The applications are reviewed by a selection panel and interviews scheduled. This process involves several staff and at time a recruitment agency to ensure unbiased selection.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Whanganui Collegiate School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.</p> <p>Under the Education and Training Act 2020, a primary objective of the Whanganui Collegiate School board is giving effect to te Tiriti o Waitangi. We do this by:</p> <ul style="list-style-type: none"> • working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori • taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori • achieving equitable outcomes for Māori students • providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori. <p>Whanganui Collegiate School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Performance management at Whanganui Collegiate School is operational, fair, and consistent. It is a system based on professional trust and consists of a cycle of appraisal or professional growth and may include an annual summary report. The purpose of performance management is to develop staff skills,</p>

	<p>knowledge, and training to support improved student outcomes and staff professional growth. With effective performance management, staff are supported in their performance and professional development, and the board can have confidence that all staff are meeting the needs of students and the goals of the school.</p> <p>Performance management ensures that all staff:</p> <ul style="list-style-type: none"> • receive clear direction on their expected performance. • set professional goals consistent with the strategic goals/objectives set by the board and headmaster. • receive support to perform successfully. • receive feedback on their performance and recognition for their achievements. • have responsibility for their own learning and professional development.
How are you recognising the employment requirements of women?	Please see answer regarding equal employment opportunities.
How are you recognising the employment requirements of persons with disabilities?	Please see answer regarding equal employment opportunities.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	