

# WHANGANUI GIRLS' COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 188

**Principal:** Craig Ritani

**School Address:** 21 Jones Street, Whanganui East

**School Postal Address:** Private Bag 3004, Whanganui, 4540

**School Phone:** 06 349 0944

**School Email:** tfortelyons@wgc.ac.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# WHANGANUI GIRLS' COLLEGE

Annual Report - For the year ended 31 December 2021

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### **Other Information**

Members of the Board

Kiwisport

Analysis of Variance

# Whanganui Girls' College

## Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

*Rachel Anne Pedley*

Full Name of Presiding Member

*Craig Gerard Ritan!*

Full Name of Principal

*R Pedley*

Signature of Presiding Member

*Craig G Ritan!*

Signature of Principal

31 May 2022

Date:

31 May 2022

Date:

## Whanganui Girls' College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	5,326,577	4,230,823	4,882,783
Locally Raised Funds	3	158,256	52,555	142,793
Interest Income		7,606	19,000	25,951
Hostel	4	422,968	412,186	386,048
International Students	5	1,858	-	68,745
Other Revenue		36,957	-	2,696
		5,954,222	4,714,564	5,509,016
<b>Expenses</b>				
Locally Raised Funds	3	111,972	41,900	128,806
Hostel	4	422,759	428,048	343,257
International Students	5	17,089	28,500	62,225
Learning Resources	6	3,704,444	3,074,433	3,458,685
Administration	7	621,953	262,436	265,050
Finance		5,386	4,571	7,392
Property	8	766,530	818,122	800,016
Depreciation	13	209,644	185,439	247,164
Loss on Disposal of Property, Plant and Equipment		10,151	-	1,603
		5,869,928	4,843,449	5,314,198
<b>Net Surplus / (Deficit) for the year</b>		84,294	(128,885)	194,818
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		84,294	(128,885)	194,818

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 Girls' College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		4,233,170	3,888,863	4,025,384
Total comprehensive revenue and expense for the year		84,294	(128,885)	194,818
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	12,968
Sale of School Land		2,434,783	-	-
Transfers to / from Hostel		-	-	-
<b>Equity at 31 December</b>		<b>6,752,247</b>	<b>3,759,978</b>	<b>4,233,170</b>
Retained Earnings		6,752,247	3,759,978	4,233,170
<b>Equity at 31 December</b>		<b>6,752,247</b>	<b>3,759,978</b>	<b>4,233,170</b>

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 Girls' College

# Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	3,600,582	3,121,852	1,064,082
Accounts Receivable	9	276,507	299,691	299,691
GST Receivable		21,598	22,294	17,119
Prepayments		37,917	19,463	37,035
Inventories	10	572	-	-
Investments	11	500,676	498,716	498,716
		<u>4,437,852</u>	<u>3,962,016</u>	<u>1,916,643</u>
<b>Current Liabilities</b>				
Accounts Payable	13	346,385	323,911	332,641
Revenue Received in Advance	14	7,033	58,167	37,263
Provision for Cyclical Maintenance	15	205,008	64,758	64,758
Finance Lease Liability	16	29,666	26,843	26,843
Funds held in Trust	17	(1,265)	18,495	(2,016)
Funds held for Capital Works Projects	18	30,099	-	132,732
Funds Held for Third Parties		(1,025)	22,439	22,439
		<u>615,901</u>	<u>514,613</u>	<u>614,660</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>3,821,951</b>	<b>3,447,403</b>	<b>1,301,983</b>
<b>Non-current Assets</b>				
Investments (more than 12 months)	11	-	13,282	-
Property, Plant and Equipment	12	3,131,166	520,618	3,243,415
Funds held in Trust		40,151	-	42,949
		<u>3,171,317</u>	<u>533,900</u>	<u>3,286,364</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	220,297	188,636	322,488
Finance Lease Liability	16	20,724	32,689	32,689
		<u>241,021</u>	<u>221,325</u>	<u>355,177</u>
<b>Net Assets</b>		<u><u>6,752,247</u></u>	<u><u>3,759,978</u></u>	<u><u>4,233,170</u></u>
<b>Equity</b>		<u><u>6,752,247</u></u>	<u><u>3,759,978</u></u>	<u><u>4,233,170</u></u>

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

## Whanganui Girls' College

# Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,416,136	1,135,423	1,328,357
Locally Raised Funds		170,409	28,809	93,910
Hostel		-	-	390,132
International Students		(25,497)	-	21,137
Goods and Services Tax (net)		(354)	-	(1,787)
Payments to Employees		(820,085)	(491,724)	(690,774)
Payments to Suppliers		(430,426)	(511,977)	(859,342)
Interest Paid		(5,386)	(4,571)	(7,392)
Interest Received		9,856	19,000	21,603
Net cash from/(to) Operating Activities		314,653	174,960	295,844
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(88,250)	-	(42,320)
Purchase of Investments		(1,960)	-	-
Proceeds from Sale of Investments		782	-	275,651
Net cash from/(to) Investing Activities		(89,428)	-	233,331
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	12,968
Owners Contributions		2,434,783	-	-
Finance Lease Payments		(22,229)	(29,372)	(20,827)
Funds Administered on Behalf of Third Parties		(101,279)	-	68,044
Net cash from/(to) Financing Activities		2,311,275	(29,372)	60,185
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>2,536,500</b>	<b>145,588</b>	<b>589,360</b>
Cash and cash equivalents at the beginning of the year	8	1,064,082	2,976,264	474,722
<b>Cash and cash equivalents at the end of the year</b>	8	<b>3,600,582</b>	<b>3,121,852</b>	<b>1,064,082</b>

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

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

# Whanganui Girls' College

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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 12.

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

#### 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) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

#### j) Property, Plant and Equipment

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

#### Finance Leases

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

#### Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	4-50 years
Furniture and Equipment	3-10 years
Information and Communication Technology	3-5 years
Motor Vehicles	8 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

## **k) Intangible Assets**

### *Software costs*

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

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

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

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

## **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## **n) Employee Entitlements**

### *Short-term employee entitlements*

Employee 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 twelve 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.

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

Revenue received in advance relates to fees received from 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 students, should the School be unable to provide the services to which they relate.

#### **p) Funds Held in Trust**

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

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

#### **q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **r) Provision for Cyclical Maintenance**

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

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

#### **s) 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.

#### **t) Borrowings**

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

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

#### **u) 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.

#### **v) Budget Figures**

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

#### **w) Services received in-kind**

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

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,210,425	1,085,661	1,127,572
Teachers' Salaries Grants	3,180,597	2,592,147	3,061,910
Use of Land and Buildings Grants	393,060	449,534	464,024
Other MoE Grants	452,599	103,481	168,666
Other Government Grants	89,896	-	60,611
	<u>5,326,577</u>	<u>4,230,823</u>	<u>4,882,783</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,600.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	1,600	2,000	2,450
Fees for Extra Curricular Activities	136,409	57,809	131,592
Trading	313	-	356
Fundraising & Community Grants	730	-	4,000
Other Revenue	19,204	(7,254)	4,395
	<u>158,256</u>	<u>52,555</u>	<u>142,793</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	112,066	41,900	128,251
Trading	(181)	-	555
Fundraising & Community Grant Costs	87	-	-
	<u>111,972</u>	<u>41,900</u>	<u>128,806</u>
<i>Surplus for the year Locally raised funds</i>	<u>46,284</u>	<u>10,655</u>	<u>13,987</u>

#### 4. Hostel Revenue and Expenses

##### **Hostel Financial Performance**

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
Hostel Full Boarders	40	38	39
Hostel Weekly Boarders	0	0	0

  

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Hostel Fees	354,505	347,465	333,596
Other Revenue	68,463	64,721	52,452
	<hr/>	<hr/>	<hr/>
	422,968	412,186	386,048
<b>Expenses</b>			
Kitchen	45,123	49,600	47,517
Laundry	911	2,500	2,408
Welfare			
Supervision			
Extra Curricular/Activities			
Administration	30,718	28,859	23,827
Property	73,452	66,648	72,340
Student Supplies	220	528	229
Employee Benefit - Salaries	258,771	256,913	192,539
Other hostel expenses	11,163	23,000	4,397
Lunches in Schools	2,401		-
	<hr/>	<hr/>	<hr/>
	422,759	428,048	343,257
	<hr/>	<hr/>	<hr/>
<i>Surplus/(Deficit) for the year Hostel</i>	209	(15,862)	42,791

#### 5. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	7

  

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	1,858	-	68,745
<b>Expenses</b>			
Student Recruitment	633	1,000	7,111
Employee Benefit - Salaries	13,460	22,310	46,877
Other Expenses	2,996	5,190	8,237
	<hr/>	<hr/>	<hr/>
	17,089	28,500	62,225
	<hr/>	<hr/>	<hr/>
<i>Surplus/(Deficit) for the year International Students</i>	(15,231)	(28,500)	6,520

## 6. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	243,860	210,813	207,510
Employee Benefits - Salaries	3,443,394	2,846,120	3,240,039
Staff Development	17,190	17,500	11,136
	<b>3,704,444</b>	<b>3,074,433</b>	<b>3,458,685</b>

## 7. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,882	6,863	6,863
Board Fees	3,515	4,200	3,570
Board Expenses	7,181	12,900	28,922
Communication	9,149	10,000	9,375
Consumables	4,679	8,500	7,566
Operating Lease	87	-	1,021
Legal Fees	2,607	-	-
Other	41,532	22,030	18,858
Employee Benefits - Salaries	163,215	162,779	155,838
Insurance	14,011	14,164	13,297
Service Providers, Contractors and Consultancy	20,400	21,000	19,740
Healthy School Lunch Programme	345,695	-	-
	<b>621,953</b>	<b>262,436</b>	<b>265,050</b>

## 8. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	14,926	14,480	12,245
Cyclical Maintenance Provision	38,059	43,218	32,942
Grounds	19,603	17,180	12,372
Heat, Light and Water	62,561	57,000	51,413
Rates	14,799	17,890	16,686
Repairs and Maintenance	36,708	23,800	22,261
Use of Land and Buildings	393,060	449,534	464,024
Security	9,770	5,500	6,557
Employee Benefits - Salaries	80,676	105,364	95,909
Consultancy & Contractors	96,368	84,156	85,607
	<b>766,530</b>	<b>818,122</b>	<b>800,016</b>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	3,300,582	2,793,930	764,082
Short-term Bank Deposits	300,000	327,922	300,000
Cash and cash equivalents for Statement of Cash Flows	<u>3,600,582</u>	<u>3,121,852</u>	<u>1,064,082</u>

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

Of the \$3,600,582 Cash and Cash Equivalents \$33,852 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	90,112	9,699
Banking Staffing Underuse	-	21,175	11,193
Interest Receivable	2,098	-	4,348
Teacher Salaries Grant Receivable	274,409	188,404	274,451
	<u>276,507</u>	<u>299,691</u>	<u>299,691</u>

Receivables from Exchange Transactions	2,098	90,112	14,047
Receivables from Non-Exchange Transactions	274,409	209,579	285,644
	<u>276,507</u>	<u>299,691</u>	<u>299,691</u>

## 10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Hats	572	-	-
	<u>572</u>	<u>-</u>	<u>-</u>

## 11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	500,676	498,716	498,716
Non-current Asset			
Long-term Bank Deposits	-	13,282	-
Total Investments	<u>500,676</u>	<u>511,998</u>	<u>498,716</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	176,322	25,383	-	-	(23,669)	<b>178,036</b>
Furniture and Equipment	94,935	21,798	-	-	(26,939)	<b>89,794</b>
Information and Communication Technolog	86,041	5,708	-	-	(36,365)	<b>55,384</b>
Motor Vehicles	35,831	34,773	(10,151)	-	(10,953)	<b>49,500</b>
Leased Assets	54,171	19,298	-	-	(28,614)	<b>44,855</b>
Library Resources	6,848	586	-	-	(1,680)	<b>5,754</b>
Hostel Buildings	2,664,000	-	-	-	(66,600)	<b>2,597,400</b>
Hostel Furniture and Equipment	125,267	-	-	-	(14,824)	<b>110,443</b>
<b>Balance at 31 December 2021</b>	<b>3,243,415</b>	<b>107,546</b>	<b>(10,151)</b>	<b>-</b>	<b>(209,644)</b>	<b>3,131,166</b>

The net carrying value of equipment held under a finance lease is \$44,855 (2020: \$54,171)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	411,117	(233,081)	<b>178,036</b>	385,734	(209,412)	<b>176,322</b>
Furniture and Equipment	990,826	(901,032)	<b>89,794</b>	993,442	(898,507)	<b>94,935</b>
Information and Communication Technolog	546,317	(490,933)	<b>55,384</b>	552,733	(466,692)	<b>86,041</b>
Motor Vehicles	66,514	(17,014)	<b>49,500</b>	77,813	(41,982)	<b>35,831</b>
Leased Assets	156,613	(111,758)	<b>44,855</b>	137,315	(83,144)	<b>54,171</b>
Library Resources	227,876	(222,122)	<b>5,754</b>	227,291	(220,443)	<b>6,848</b>
Hostel Buildings	3,330,000	(732,600)	<b>2,597,400</b>	3,330,000	(666,000)	<b>2,664,000</b>
Hostel Furniture and Equipment	150,001	(39,558)	<b>110,443</b>	150,001	(24,734)	<b>125,267</b>
<b>Balance at 31 December</b>	<b>5,879,264</b>	<b>(2,748,098)</b>	<b>3,131,166</b>	<b>5,854,329</b>	<b>(2,610,914)</b>	<b>3,243,415</b>

## 13. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	53,102	114,174	38,307
Accruals	7,412	6,664	5,833
Employee Entitlements - Salaries	274,409	188,404	274,451
Employee Entitlements - Leave Accrual	11,462	14,669	14,050
	<b>346,385</b>	<b>323,911</b>	<b>332,641</b>
Payables for Exchange Transactions	346,385	323,911	332,641
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>346,385</b>	<b>323,911</b>	<b>332,641</b>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Fees in Advance	7,033	9,001	8,373
Fees in Advance - International	-	49,166	27,355
Boarding Fees in Advance	-	-	1,535
	7,033	58,167	37,263

#### 15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	387,246	337,458	364,104
Increase to the Provision During the Year	42,557	-	42,930
Adjustment to the Provision	(4,498)	(84,064)	(9,988)
Use of the Provision During the Year	-	-	(9,800)
Provision at the End of the Year	425,305	253,394	387,246
Cyclical Maintenance - Current	205,008	64,758	64,758
Cyclical Maintenance - Term	220,297	188,636	322,488
	425,305	253,394	387,246

#### 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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	33,331	26,843	31,778
Later than One Year and no Later than Five Years	21,975	32,689	35,288
Future finance charges	(4,916)	-	(7,534)
	50,390	59,532	59,532
<b>Represented by</b>			
Finance lease liability - Current	29,666	26,843	26,843
Finance lease liability - Term	20,724	32,689	32,689
	50,390	59,532	59,532

### 17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	(1,265)	18,495	(2,016)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	(1,265)	18,495	(2,016)

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

### 18. Funds Held (Owed) for Capital Works Projects

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

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
<b>2021</b>						
Swimming Pool Repairs	210369	90,627	-	(81,107)	-	9,520
Block C ILE Upgrade	210371	42,105	-	(45,858)	-	(3,753)
Flood Damage to Flooring	228624	-	11,598	(9,738)	-	1,860
Roof Repairs & Remediation	228702	-	42,066	(19,594)	-	22,472
Totals		132,732	53,664	(156,297)	-	30,099

#### Represented by:

Funds Held on Behalf of the Ministry of Education	33,852
Funds Due from the Ministry of Education	(3,753)
	30,099

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
<b>2020</b>						
Block T Weather Tightness	219291	-	17,724	(17,724)	-	-
Security Upgrade Stage 2	213074	13,643	629	(14,272)	-	-
Swimming Pool Repairs	210369	-	121,744	(31,117)	-	90,627
Gym Ablution Refurbishment	204708	255	-	(255)	-	-
Pool Upgrade	completed	(275)	-	275	-	-
Roofing & Spouting Replacement	210368	(520)	520	-	-	-
Block C ILE Upgrade	210371	45,800	-	(3,695)	-	42,105
Totals		58,903	140,617	(66,788)	-	132,732

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,515	3,570
 <i>Leadership Team</i>		
Remuneration	1,303,066	1,160,743
Full-time equivalent members	11.00	11.00
 Total key management personnel remuneration	1,306,581	1,164,313

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that met varies and varies times 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

	2021 FTE Number	2020 FTE Number
Remuneration \$000		
100 - 110	7.00	2.00
110 - 120	5.00	3.00
140 - 150	1.00	1.00
	13.00	6.00

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

## 21. 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:

	<b>2021 Actual</b>	<b>2020 Actual</b>
Total	-	\$18,200
Number of People	-	3

## 22. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$121,744 contract for the Swimming Pool Repairs as agent for the Ministry of Education. This project is fully funded by the Ministry and \$121,744 has been received of which \$112,224 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$500,000 contract for the Block C ILE Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$50,000 has been received of which \$53,753 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$15,523 contract for the Flood Damage to Flooring as agent for the Ministry of Education. This project is fully funded by the Ministry and \$11,598 has been received of which \$9,738 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$47,666 contract for the Roof Repairs & Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$42,066 has been received of which \$19,594 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$136,744 contract for the Swimming Pool Repairs as agent for the Ministry of Education. This project is fully funded by the Ministry and \$121,744 has been received of which \$31,117 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$500,750 contract for the Block C ILE Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$50,000 has been received of which \$7,895 has been spent on the project to balance date. This project has been approved by the Ministry.)

## (b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	3,600,582	3,121,852	1,064,082
Receivables	276,507	299,691	299,691
Investments - Term Deposits	500,676	511,998	498,716
Total Financial assets measured at amortised cost	<u>4,377,765</u>	<u>3,933,541</u>	<u>1,862,489</u>

### Financial liabilities measured at amortised cost

Payables	346,385	323,911	332,641
Finance Leases	50,390	59,532	59,532
Total Financial Liabilities Measured at Amortised Cost	<u>396,775</u>	<u>383,443</u>	<u>392,173</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

## 27. COVID 19 Pandemic on going implications

### Impact of Covid-19

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

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

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

### Impact on operations

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

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

### Reduction in locally raised funds

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

### Increased Remote learning additional costs

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

### Reduction in International students

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF Whanganui Girls' College FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Whanganui Girls' College. 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 21, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the school:

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

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

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

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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*

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

## Whanganui Girls' College

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Rachel Pedley	Presiding Member	Elected	Dec 2023
Sharon Steer	Principal		
Sacha Keating	Parent Representative	Co-opted	Sep 2022
Michael Downie	Parent Representative	Elected	Sep 2022
Tania King	Parent Representative	Elected	Jan 2022
Simon Beswarick	Parent Representative	Elected	Dec 2023
Stuart Lindsay	Parent Representative	Elected	Sep 2022
Amy Fairhurst	Staff Representative	Elected	Sep 2022
Charlotte Mathews	Student Representative	Elected	Sep 2022

## Whanganui Girls' College

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$8,285 (excluding GST). The funding was spent on sporting endeavours.



## Analysis of Variance Report 2021

Whanganui Girls' College	0188
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Strategic Goal 1 and Strategic Goal 3:	<b>Encourage positive relationships while focusing on the wellbeing and safety of the school community (Respect and Safe, Awhi)</b> <b>Individual learning potential is recognised and valued (Tipuranga and Awhi)</b>																								
Annual Aim 1:	<b>Enhance well-being within our school and community to ensure that every student has a strong sense of belonging</b>																								
Target:	To reduce the pastoral incidents in the junior school. To address the disproportionate number of incidents for Māori and continue to reduce the number of pastoral entries for Māori.																								
Data:	<p><b><u>Student Access to Social Worker</u></b></p> <p><b>Term 1:</b> There were 63 new referrals.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Year 9</th> <th style="width: 20%;">Year 10</th> <th style="width: 20%;">Year 11</th> <th style="width: 20%;">Year 12</th> <th style="width: 20%;">Year 13</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">22</td> <td style="text-align: center;">17</td> <td style="text-align: center;">10</td> <td style="text-align: center;">11</td> <td style="text-align: center;">3</td> </tr> </tbody> </table> <p><b>Term 2:</b> There were 22 new referrals.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Year 9</th> <th style="width: 20%;">Year 10</th> <th style="width: 20%;">Year 11</th> <th style="width: 20%;">Year 12</th> <th style="width: 20%;">Year 13</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7</td> <td style="text-align: center;">4</td> <td style="text-align: center;">6</td> <td style="text-align: center;">4</td> <td style="text-align: center;">1</td> </tr> </tbody> </table> <p><b>Term 3:</b> There were 24 new referrals.</p>					Year 9	Year 10	Year 11	Year 12	Year 13	22	17	10	11	3	Year 9	Year 10	Year 11	Year 12	Year 13	7	4	6	4	1
Year 9	Year 10	Year 11	Year 12	Year 13																					
22	17	10	11	3																					
Year 9	Year 10	Year 11	Year 12	Year 13																					
7	4	6	4	1																					

Year 9	Year 10	Year 11	Year 12	Year 13
9	7	6	1	1

**Term 4:** There were 9 new referrals.

Year 9	Year 10	Year 11	Year 12	Year 13
5	2	2	0	0

Total of referrals made to date: 118

Total students actively accessing service: 20 – 30

The concern is the themes that continue to present as a major issue. These reflect the struggles our students face because of social circumstances, socio-economic issues and relationships.

#### **Pastoral Data**

Transactions for the Year were 1373. The top 5 were:

Defiance, Disrespect and Non-Compliance 250

Failure to work 98

Left class without permission 110

Truancing 94

Disruptive behaviour 80

The top behaviour problems are mainly in the junior school, particularly in Year 10. Steps in 2022 are being taken to address these through extra resourcing in classes and Classroom Problem Solving being refined.

#### **Analysis by Ethnicity**

While Māori students still make up a significant percentage of pastoral data, there has been a 11% drop in incidents for Māori students in 2021.

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>
The four walls of Whare Tapa Whā (spiritual, physical, mental and emotion well-being) are covered on well-being days. No barriers for students to participate in well-being activities. Engagement high.	Behaviour problems caused disruptions in some Year 10 classes. Evidence shows that the highest incidents are disrespect, defiance and non-compliance in the classroom. Some shift happened after Teacher aides appointed. This helped to	Resilience of students during the Covid times was significant.  Transience and the number of students enrolling and leaving throughout the year affected the attendance as well as pastoral	Develop resilience in our ākonga to enable them to reach their individual potential.  Achieve this by: The ASTRA programme will focus on developing

<p>Student council meetings provided opportunity for students to be part of decision making and to voice any concerns. Students are encouraged to participate in councils and see the value of being a member.</p> <p>Cultural council students formed part of the cultural consultation committee to make decisions about the Whare.</p> <p>Pastoral Review completed by obtaining voice of Year 9-11 students as well as staff voice obtained through SWOT analysis. Consensus reached about form time not being valued. Led to development of new pastoral structure for 2022.</p> <p>System of 5/10/15 pastoral entries and the next steps after each of these implement and system is used and understood. Focus was to develop consistency of practice.</p> <p>RTLB – came into junior classrooms. Did a report and no follow up. When not successful in achieving the support for students appointed.</p> <p>Teacher Aides for classroom support to help reduce incidents especially in Year 10.</p> <p>Classroom Problem Solving meetings effective as a tool to discuss learning and pastoral needs of ākongā.</p>	<p>settle the behaviour but only happened in the second half of the year.</p> <p>Teacher and student voice about the pastoral system led to significant change and moving towards a horizontal system only.</p> <p>Lunches in school was good but because of the service provided, students were often left hungry, disappointed and often angry. Students depend on these lunches and it has a huge impact on learning with spikes of poor behaviour on days when lunches were poor.</p> <p>Decrease of 11% drop for Māori by from</p>	<p>data.</p> <p>Parent condoned or unexplained absences contribute to higher than usual absenteeism despite a sound attendance follow up system.</p> <p>Fear and anxiety around Covid have had an impact on student attendance.</p>	<p>and growing the skills required for our ākongā to thrive and be resilient in their world.</p> <p>Restorative practices will continue to teach our ākongā about how to communicate and relate to each other in a respectful way.</p> <p>Mentoring of at risk ākongā</p> <p>Leadership and mentoring opportunities for our ākongā will be provided.</p> <p>Classroom Problem Solving has a PB4L focus and process and structure refined to target at risk students.</p> <p>PLD opportunities continue in Restorative Practice for New Staff, new Dean attending course for development.</p> <p>5 staff are participating in Cognitive Behaviour Coaching PLD with each having 2 Year 11-13 at risk students to meet weekly and use a CBC approach.</p> <p>Hostel has taken over producing lunches.</p>
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<p>ASTRA buys used to encourage Positive Behaviours for Learning.</p> <p>Camps (Year 9 and 13) and Year 10 Activities Week took place locally. Based on principles of inclusiveness as school funded.</p>			
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Strategic Goal 2:	<b>Individual learning potential is recognised and valued (Tipuranga and Awhi)</b>					
Annual Aim 2:	<b>Reduce the gap between the achievement of Māori and Non-Māori</b>					
Target:	Improve NCEA achievement for Māori ākonga Improved AsTTle results for Māori ākonga (Please see data in annual aim 3)					
Data:	NCEA Achievement Data					
	<b>Level 1 NCEA Achievement 2021</b>					
	Ethnicity	Number of students	Achieved	Merit	Excellence	Not Achieved
	Maori	20 (27%)	13 (65%)	2 (10%)	0 (0%)	5 (25%)
	NZ/European	49 (66%)	22 (45%)	12 (24%)	2 (4%)	13 (27%)
	Pasifika	3 (4%)	3 (100%)	0 (0%)	0 (0%)	0 (0%)
	Asian	1(1%)	0 (0%)	0 (0%)	1 (100%)	0 (0%)
	Other	1(1%)	1 (100%)	0 (0%)	0 (0%)	0 (0%)
	All	74	39 (%)	14 (%)	3 (%)	18 (%)

**Level 2 NCEA Achievement 2021**

Ethnicity	Number of students	Achieved	Merit	Excellence	Not Achieved
Maori	25 (45%)	15 (60%)	2 (8%)	0	8 (32%)
NZ/European	23 (42%)	10 (43%)	3 (13%)	0	10 (43%)
Pasifika	3 (5%)	1 (33%)	0 (0%)	0	2 (66%)
Asian	3 (5%)	2 (66%)	0 (0%)	0	1 (33%)
Other	1 (2%)	1 (100%)	0 (0%)	0	0 (0%)
All	55	29	5	0	21

**Level 3 NCEA Achievement 2021**

Ethnicity	Number of students	Achieved	Merit	Excellence	Not Achieved	UE
Maori	10 (21%)	7 (70%)	1 (10%)	0 (0%)	2 (20%)	2
NZ/European	42 (89%)	21 (50%)	4 (10%)	1 (2%)	16 (38%)	14
Pasifika	1 (2%)	0 (0%)	0 (0%)	0 (0%)	1 (100%)	0
Asian	2 (4%)	1 (50%)	1 (50%)	0 (0%)	0 (0%)	2
Other	2 (4%)	1 (50%)	0 (0%)	1 (50%)	0 (0%)	2
All	47	30	6	2	19	20

While Māori and Pasifika achievement are at comparable levels for Achieved, there is room for improvement at merit and excellence level. Small numbers for Pasifika skew the data.

<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<p>Remove streaming take away stigma of not being in the top class. Resulted in even distribution of students in classes as well as a drop in pastoral incidents with Year 9 classes.</p> <p>PLG has developed strategies and practical tools for all teachers to use to achieve these goals.</p> <p>More students are taking Te Reo Māori past year 9. The challenge is still to have a Kaiako who is able to teach it to the senior school.</p> <p>Kapa haka tutor who works in the school as a teacher aide. Kapa haka is starting to grow and be valued.</p> <p>Cultural audit was performed by the Kaumatua with positive results of improvement in the classroom.</p> <p>ETP observation model us used for Professional Growth Cycle.</p> <p>Hiring of more Māori staff. Two teacher aides in the Learning Centre.</p> <p>Trial mentoring of two groups of disaffected junior Māori students</p> <p>Cultural Consultation Group who worked on the plan for the Whare.</p>	<p>Year 9 classes not being streamed has been very positive. The pastoral and academic results for this year level have been better than last year.</p> <p>More confidence from staff and ākonga/students and use of te reo Māori in and around school.</p> <p>There was more opportunity within assemblies to improve Te Reo Māori and tikanga.</p> <p>Kapa Haka group is still small in number but is gaining members in the junior school.</p> <p>Evidence of ETP – What we see, hear and feel in our school is reflective of culturally responsive and relational pedagogy at all levels</p> <p>Our Cultural Council was visible and helped promote all of our cultures via assembly and organised events. More work is needed.</p> <p>Tikanga is growing with the use of the blessing/karakia in many classes, meetings and assemblies.</p> <p>Consultation with the Kaumatua and Māori in our school whānau (whānau,</p>	<p>Māori students particularly affected by lockdowns and ability to continue learning has been significant. A lack of devices and wifi in homes has had an impact on student achievement and engagement.</p> <p>Finding the right staff for Kapa Haka has been a challenge. Students have lost confidence in the tutors because of the pattern of tutors leaving. This is especially evident in the senior students.</p> <p>System for tracking of at risk students not robust enough. There was no firm focus on next steps for students.</p>	<p>Embed the ETP into our teaching practice. To be a part of the internal PLD delivery plan.</p> <p>Increasing and growing the use of Te Reo Maori/Maori world view by kaiako and ākonga in all classrooms and schoolwide presentations or meetings.</p> <p>Ensuring our environment is culturally inclusive and reflects the ākonga of today in an environmentally friendly way.</p> <p>Kapa Haka tutor is a teacher aide and therefore it's not a stand-alone job. Year 11 Te Reo Māori class is doing Māori Performing Arts standards and joining Kapa Haka.</p> <p>Engage and include whānau, iwi and community around what academic success for all ākonga looks like for them.</p> <p>Te Reo Māori teacher supported to have an opportunity to do a full emersion Te Reo Maori course.</p> <p>More teachers are committed to learning Te Reo Māori in a full emersion programme together with other kura in the motu. 11 are currently enrolled.</p> <p>Within school Takitini lead will work on PLD in whakawhanaungatanga.</p>

<p>Included Kaiako, ākonga, whānau and Kaumatua.</p> <p>Student voice and engagement in Te Korimako and Cultural Council</p> <p>Increased co-construction and collaboration on all levels Being more aware of tikanga</p> <p>More teachers learning Te Reo Maori. Technology department completed a short course.</p>	<p>ākonga, Kaiako) as well as those with a passion for this goal is still ongoing.</p> <p>Success of engagement of students in the Toi Māori module with opportunities to visit places of cultural significance and influential Māori leaders.</p>		
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Strategic Goal 2:	<p><b>Individual learning potential is recognised and valued (Tipuranga and Awhi)</b>  <b>Achievement for all - Achieve, Tipuranga)</b></p>																																	
Annual Aim 3:	<p><b>Implement strategies to improve ākonga/student engagement</b></p>																																	
Target:	<p>Year 9 and 10 Literacy Senior school NCEA achievement</p>																																	
Data:	<p><b>ASTTLE DATA 2020 and 2021</b>  <b>Year 9 Reading 2021</b></p> <table border="1" data-bbox="430 1026 2076 1418"> <thead> <tr> <th data-bbox="430 1026 685 1114">Ethnicity</th> <th data-bbox="685 1026 1032 1114">Number of students</th> <th data-bbox="1032 1026 1379 1114">Regressed</th> <th data-bbox="1379 1026 1727 1114">Progressed</th> <th data-bbox="1727 1026 2076 1114">Static</th> </tr> </thead> <tbody> <tr> <td data-bbox="430 1114 685 1174">Maori</td> <td data-bbox="685 1114 1032 1174">13</td> <td data-bbox="1032 1114 1379 1174">23%</td> <td data-bbox="1379 1114 1727 1174">69%</td> <td data-bbox="1727 1114 2076 1174">8%</td> </tr> <tr> <td data-bbox="430 1174 685 1235">Pasifika</td> <td data-bbox="685 1174 1032 1235">1*</td> <td data-bbox="1032 1174 1379 1235"></td> <td data-bbox="1379 1174 1727 1235"></td> <td data-bbox="1727 1174 2076 1235"></td> </tr> <tr> <td data-bbox="430 1235 685 1295">NZ/European</td> <td data-bbox="685 1235 1032 1295">38</td> <td data-bbox="1032 1235 1379 1295">13%</td> <td data-bbox="1379 1235 1727 1295">58%</td> <td data-bbox="1727 1235 2076 1295">29%</td> </tr> <tr> <td data-bbox="430 1295 685 1356">Other</td> <td data-bbox="685 1295 1032 1356">5</td> <td data-bbox="1032 1295 1379 1356">20%</td> <td data-bbox="1379 1295 1727 1356">80%</td> <td data-bbox="1727 1295 2076 1356">0%</td> </tr> <tr> <td data-bbox="430 1356 685 1418">All</td> <td data-bbox="685 1356 1032 1418">56</td> <td data-bbox="1032 1356 1379 1418">16%</td> <td data-bbox="1379 1356 1727 1418">63%</td> <td data-bbox="1727 1356 2076 1418">21%</td> </tr> </tbody> </table>				Ethnicity	Number of students	Regressed	Progressed	Static	Maori	13	23%	69%	8%	Pasifika	1*				NZ/European	38	13%	58%	29%	Other	5	20%	80%	0%	All	56	16%	63%	21%
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Other	5	20%	80%	0%																														
All	56	16%	63%	21%																														

**Year 9 Reading 2020**

Ethnicity	Number of Students with start and end data	Regressed	Progressed	Static
Maori	17	41.1%	35.2%	23.5%
NZ/European	46%	19.5%	50%	30.4%
Pasifika	2	0%	100%	0%
Other	6	33.3%	33.3%	33.3%

\*This student did not sit both AsTTles therefore there is no data of her progress.

**Year 10 Reading 2021**

Ethnicity	Number of students	Regressed	Progressed	Static
Maori	16	37%	31%	31%
NZ/European	40	0%	50%	50%
Pasifika	2	50%	50%	
Other	8	13%	50%	38%
Total	66	20%	<b>41%</b>	<b>39%</b>

**Year 10 Reading 2020**

Ethnicity	Number of Students with start and end data	Regressed	Progressed	Static
Maori	16	12.5	81.3%	2.3%
NZ/European	43	14%	60.5%	25.6%
Pasifika	3	33.3%	66.6%	0
Other	1	0	100%	0

It's pleasing to see that the Year 9 cohort of 2021, which is the year in which streaming was dropped, have made gains in progressing in their AsTTle levels. However, in Year 10 the progression is low. This has led to the drilling down deeper into data and embarking on the literacy PLD.

Level	2021	2020	2019	2019	2017	2016	2015
1	73.3%	84.7%	77%	93.2%	91.1%	63.2%	80.6%
2	64.2%	84.9%	96.8%	87.5%	83.6%	89.1%	77.6%
3	66.7%	75.5%	78.1%	81.6%	78.3%	58.8%	71.7%
UE	35.1%	37.7%	34.4%	40.8%	41.3%	39.2%	45%

There has been a decrease in achievement at all levels as well as UE. This is disappointing and a targeted approach is being used for At Risk students in 2022.

Students have been counselled to set goals which would help them to pursue further studies. Because many of the vocations and tertiary courses are available without the need for students to gain UE and/or attend a university, many students chose not to pursue this.

#### Endorsement results:

Level with Excellence	2021	2020	2019	2019	2017	2016	2015
1	5.5%	6.3%	10.4%	13%	5.9%	14.6%	5.6%
2	0%	8.3%	10%	7.1%	11.8%	6.1%	13.3%
3	5.3%	2.5%	4.0%	0%	5.6%	1.7%	2.3%

Level with Merit	2021	2020	2019	2019	2017	2016	2015
1	25.5%	27.1%	20.9%	31.9%	25.5%	33.3%	22.2%
2	14.7%	13.3%	8.3%	19%	21.6%	6.1%	20%
3	15.8%	7.5%	24%	12.5%	5.6%	10%	20.9%

It is disappointing that the number of endorsements has dropped. This could be ascribed to the emphasis we had placed on achieving levels and individualised education programmes for students to achieve enough to get to their next level of study after the Covid disruptions and the reduced motivation.

<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<p>PLG has developed strategies for all teachers to use to achieve these goals.</p> <p>Evidence of review of courses (evident in department reports).</p> <p>Ākonga/students in senior school had to earn the right to have study leave at end of the year.</p> <p>Engagement of ākonga/students in class is monitored and evaluated and included attendance through senior meetings. Deans central to monitoring.</p> <p>IEP's for senior after the Covid disruptions.</p> <p>Parent hui was held with Covid restrictions.</p> <p>Moved the Internal Derived Grade Exams by 5 weeks after Covid.</p> <p>Junior data is collected in departments, and standardised testing in literacy and numeracy (e-AsTTle) and Thinking with Evidence (Science).</p> <p>All students are proficient at using Microsoft tools for their learning. Teachers received training through PLG Central Funding in teams for teaching and differentiation.</p>	<p>Year 9 Literacy asttle results improved while year 10 results regressed. Please note the results are for different cohorts of students. However, it is good to see that no longer streaming has not had a negative impact.</p> <p>The data still indicates the need to address literacy.</p> <p>Overall drop in achievement in senior school NCEA results.</p> <p>Teachers in PLG's worked collaboratively to create place-based learning opportunities and cross curricular programmes. Due to lockdowns and reduced numbers of meetings, as well as having to prioritise meetings, the sharing of success has not occurred.</p> <p>Department reports used data to inform programmes. However, in the year 10 and 11 groups there is still evidence of students not engaging.</p> <p>IEP's used to streamline programmes for students. Many focused on minimum targets. Did not offer all the standards in the courses. The result is that the senior results are not at the levels targeted from the start of the year. This is for overall level</p>	<p>Covid has had an impact on engagement, especially in the senior school. The IEP's were focused on getting students across the line and to their next step of their pathways.</p> <p>Communication with whānau hampered by Covid restrictions.</p> <p>System for tracking of at-risk students had changed in the last two years and was not as effective.</p> <p>Impact of Covid on staff and students' wellbeing was a factor.</p>	<p>Develop and implement a school wide literacy strategy using the PLG journal. Link literacy to Cultural Responsiveness to target Māori students who are not making the same gains as non-Māori in Year 9 to 11 Literacy.</p> <p>Participation in the NCEA literacy and numeracy pilots to prepare for the NCEA review and develop schoolwide understanding of literacy and numeracy for the NCEA review. Increase the literacy and numeracy results in NCEA.</p> <p>Continued development in the use of Teams as part of PLD cycle led by Digital Circus. Focus is on developing tools for differentiation, resilience and giving students ownership of their digital learning.</p> <p>Monitoring of engagement, achievement and attendance in senior school is being done from start of year with an advocate for students leading this. This is structured and led by DP, Deans and data collated by Academic Dean. Focus is on drilling down with the data to ascertain needs for individual students and work out plans to achieve their pathways.</p> <p>Process of choosing STP students tightened and planned.</p>

<p>Many opportunities for localised EOTC events across the Year levels. No barriers to everyone participating.</p> <p>STP and STAR opportunities utilised in senior school as well as careers guidance.</p>	<p>achievement, as well as endorsements and UE.</p> <p>Parent hui were not as effective as they have been in the past before Covid. In particular, the ASTRA mentoring hui which helps parents, students and teachers plan academic and pastoral success for students, did not take place. This has impacted on results.</p> <p>Derived grade exams were completed in Term 4. This gave students more time for preparation.</p> <p>STP students missed out on school time and impact on academic achievement in other subjects was affected. Process of deciding who needs it was not yet developed well. Students gained credits in STP's and became less focused at school.</p>		
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