

# WHANGANUI GIRLS' COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	188
<b>Principal:</b>	Nita Pond
<b>School Address:</b>	21 Jones Street, Whanganui East
<b>School Postal Address:</b>	Private Bag 3004, Whanganui, 4540
<b>School Phone:</b>	06 349 0944
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Accountant / Service Provider:

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

# WHANGANUI GIRLS' COLLEGE

Annual Report - For the year ended 31 December 2022

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# Whanganui Girls' College

## 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.

Rachel Anne Pedley

Full Name of Presiding Member

Nita Megan Pond

Full Name of Principal

Pedley

Signature of Presiding Member

[Signature]

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

**Whanganui Girls' College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	5,399,313	4,839,790	5,326,577
Locally Raised Funds	3	184,968	55,800	160,114
Interest Income		58,326	47,810	7,606
Hostel	4	387,991	394,079	422,968
Other Revenue		-	-	36,957
		6,030,598	5,337,479	5,954,222
<b>Expenses</b>				
Locally Raised Funds	3	184,820	61,050	129,061
Hostel	4	412,706	457,893	504,183
Learning Resources	5	3,760,699	3,800,617	3,832,664
Administration	6	834,178	632,006	621,953
Finance		3,952	3,665	5,386
Property	7	861,142	801,110	766,530
Loss on Disposal of Property, Plant and Equipment	12	2,596	-	10,151
		6,060,093	5,756,341	5,869,928
<b>Net Surplus / (Deficit) for the year</b>		(29,495)	(418,862)	84,294
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(29,495)	(418,862)	84,294

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 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>	6,752,247	4,306,113	4,233,170
Total comprehensive revenue and expense for the year	(29,495)	(418,862)	84,294
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	24,373	24,373	-
Sale of School Land	-	-	2,434,783
Capital Equipment Grant	53,704	-	-
Transfers to / from Hostel	(9,254)	-	-
<b>Equity at 31 December</b>	6,791,575	3,911,624	6,752,247
Accumulated comprehensive revenue and expense	6,791,575	3,911,624	6,752,247
<b>Equity at 31 December</b>	6,791,575	3,911,624	6,752,247

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	2,889,287	2,967,191	3,600,582
Accounts Receivable	9	330,973	299,691	276,507
GST Receivable		71,711	22,294	21,598
Prepayments		87,741	19,463	37,917
Inventories	10	704	-	572
Investments	11	1,140,000	498,716	500,676
Funds Receivable for Capital Works Projects	18	146,489	-	3,753
		<u>4,666,905</u>	<u>3,807,355</u>	<u>4,441,605</u>
<b>Current Liabilities</b>				
Accounts Payable	13	396,866	323,911	346,385
Revenue Received in Advance	14	94,314	58,167	7,033
Provision for Cyclical Maintenance	15	249,079	64,758	205,008
Finance Lease Liability	16	17,727	26,843	29,666
Funds held in Trust	17	(2,065)	40,934	(1,265)
Funds held for Capital Works Projects	18	626	-	33,852
Funds Held for Third Parties		(1,025)	-	(1,025)
		<u>755,522</u>	<u>514,613</u>	<u>619,654</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>3,911,383</b>	<b>3,292,742</b>	<b>3,821,951</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	3,171,980	840,207	3,131,166
Funds held in Trust		-	-	40,151
		<u>3,171,980</u>	<u>840,207</u>	<u>3,171,317</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	283,305	188,636	220,297
Finance Lease Liability	16	8,483	32,689	20,724
		<u>291,788</u>	<u>221,325</u>	<u>241,021</u>
<b>Net Assets</b>		<b><u>6,791,575</u></b>	<b><u>3,911,624</u></b>	<b><u>6,752,247</u></b>
<b>Equity</b>		<b><u>6,791,575</u></b>	<b><u>3,911,624</u></b>	<b><u>6,752,247</u></b>

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,987,445	1,346,649	1,416,136
Locally Raised Funds		170,570	24,000	170,409
Hostel		306,601	394,079	-
International Students		100,756	-	(25,497)
Goods and Services Tax (net)		(65,012)	-	(354)
Payments to Employees		(1,073,363)	(985,835)	(820,085)
Payments to Suppliers		(1,247,436)	(1,230,131)	(430,426)
Interest Paid		(4,703)	(3,665)	(5,386)
Interest Received		41,388	47,810	9,856
Net cash from/(to) Operating Activities		216,246	(407,093)	314,653
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	1,000	-
Purchase of Property Plant & Equipment (and Intangibles)		(188,561)	-	(88,250)
Purchase of Investments		(626,824)	-	(1,960)
Proceeds from Sale of Investments		-	-	782
Net cash from/(to) Investing Activities		(815,385)	1,000	(89,428)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		24,373	24,373	-
Owners Contributions		-	-	2,434,783
Finance Lease Payments		(24,843)	(31,671)	(22,229)
Funds Administered on Behalf of Third Parties		(111,686)	(220,000)	(101,279)
Net cash from/(to) Financing Activities		(112,156)	(227,298)	2,311,275
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(711,295)</b>	<b>(633,391)</b>	<b>2,536,500</b>
Cash and cash equivalents at the beginning of the year	7	3,600,582	3,600,582	1,064,082
<b>Cash and cash equivalents at the end of the year</b>	7	<b>2,889,287</b>	<b>2,967,191</b>	<b>3,600,582</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 2022

#### 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 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 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. 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 16. Future operating lease commitments are disclosed in note 23b.

##### *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.

#### **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) 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 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.

### **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 (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 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 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.

### **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. 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 a comparison to recent market transactions.

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.

### **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 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.

**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 Expense.

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

**q) 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 Comprehensive Revenue and Expense.

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

**r) 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 Comprehensive 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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**s) 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.

**t) 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.

**u) 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.

**v) 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.

**w) Budget Figures**

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

**x) 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	1,943,853	1,331,149	1,663,024
Teachers' Salaries Grants	3,027,046	3,050,717	3,180,597
Use of Land and Buildings Grants	362,708	393,060	393,060
Other Government Grants	65,706	64,864	89,896
	<u>5,399,313</u>	<u>4,839,790</u>	<u>5,326,577</u>

The school has opted in to the donations scheme for this year. Total amount received was \$50,550.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,527	2,000	1,600
Fees for Extra Curricular Activities	163,190	53,800	136,409
Trading	470	-	313
Fundraising & Community Grants	1,960	-	730
Other Revenue	4,224	-	19,204
International Students	12,597	-	1,858
	<u>184,968</u>	<u>55,800</u>	<u>160,114</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	159,477	61,050	112,066
Trading	(132)	-	(181)
Fundraising & Community Grant Costs	225	-	87
International Students - Student Recruitment	5,723	-	633
International Students - Employee Benefit - Salaries	17,893	-	13,460
International Students - Other Expenses	1,634	-	2,996
	<u>184,820</u>	<u>61,050</u>	<u>129,061</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>148</u>	<u>(5,250)</u>	<u>31,053</u>

During the year the School hosted 3 International students (2021:40)

#### 4. Hostel Revenue and Expenses

	2022 Actual Number	2022 Budget (Unaudited) Number	2021 Actual Number
<b>Hostel Financial Performance</b>			
Hostel Full Boarders	37	37	40
Hostel Weekly Boarders	0	0	0
	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Hostel Fees	356,557	386,058	354,505
Other Revenue	31,434	8,021	68,463
	387,991	394,079	422,968
<b>Expenses</b>			
Administration	25,290	28,950	30,718
Property	54,843	64,898	73,452
Employee Benefit - Salaries	198,521	229,943	258,771
Depreciation	83,165	81,474	81,424
Other Hostel Expenses	50,887	52,628	59,818
	412,706	457,893	504,183
<b>Surplus/(Deficit) for the year Hostel</b>	(24,715)	(63,814)	(81,215)

#### 5. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	207,348	241,269	243,860
Employee Benefits - Salaries	3,412,630	3,406,648	3,443,394
Staff Development	13,249	17,700	17,190
Depreciation	127,472	135,000	128,220
	3,760,699	3,800,617	3,832,664

#### 6. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,634	6,863	9,882
Board Fees	2,855	4,200	3,515
Board Expenses	74,938	17,875	7,181
Communication	9,010	8,500	9,149
Consumables	6,696	5,500	4,679
Operating Lease	584	-	87
Legal Fees	-	1,000	2,607
Other	23,082	38,113	41,532
Employee Benefits - Salaries	186,120	167,575	163,215
Insurance	16,691	15,234	14,011
Service Providers, Contractors and Consultancy	20,880	21,000	20,400
Healthy School Lunch Programme	485,688	346,146	345,695
	834,178	632,006	621,953

## 7. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	25,856	16,690	14,926
Cyclical Maintenance Provision	107,079	42,930	38,059
Grounds	22,078	15,950	19,603
Heat, Light and Water	66,248	64,000	62,561
Rates	15,244	16,300	14,799
Repairs and Maintenance	28,754	42,600	36,708
Use of Land and Buildings	362,708	393,060	393,060
Security	9,776	-	9,770
Employee Benefits - Salaries	110,305	109,580	80,676
Consultancy & Contractors	113,094	100,000	96,368
	<u>861,142</u>	<u>801,110</u>	<u>766,530</u>

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

## 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	2,589,287	2,667,191	3,300,582
Short-term Bank Deposits	300,000	300,000	300,000
Cash and cash equivalents for Statement of Cash Flows	<u>2,889,287</u>	<u>2,967,191</u>	<u>3,600,582</u>

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

Of the \$2,889,287 Cash and Cash Equivalents \$626 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2023 on Crown owned school buildings.

## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	77,424	9,699	-
Receivables from the Ministry of Education	6,252	-	-
Banking Staffing Underuse	-	11,193	-
Interest Receivable	19,036	4,348	2,098
Teacher Salaries Grant Receivable	228,261	274,451	274,409
	<u>330,973</u>	<u>299,691</u>	<u>276,507</u>
Receivables from Exchange Transactions	96,460	14,047	2,098
Receivables from Non-Exchange Transactions	234,513	285,644	274,409
	<u>330,973</u>	<u>299,691</u>	<u>276,507</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Hats	704	-	572
	<u>704</u>	<u>-</u>	<u>572</u>



## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,140,000	498,716	500,676
<b>Total Investments</b>	<b>1,140,000</b>	<b>498,716</b>	<b>500,676</b>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	178,036	32,914	-	-	(24,211)	<b>186,739</b>
Furniture and Equipment	89,794	73,634	-	-	(28,933)	<b>134,495</b>
Information and Communication Technology	55,384	73,750	-	-	(35,792)	<b>93,342</b>
Motor Vehicles	49,500	12,080	(3,596)	-	(8,781)	<b>49,203</b>
Leased Assets	44,855	6,543	-	-	(28,253)	<b>23,145</b>
Library Resources	5,754	581	-	-	(1,502)	<b>4,833</b>
Hostel Buildings	2,597,400	-	-	-	(66,600)	<b>2,530,800</b>
Hostel Furniture and Equipment	110,443	32,111	-	-	(15,819)	<b>126,735</b>
Hostel Motor Vehicles	-	23,434	-	-	(746)	<b>22,688</b>
<b>Balance at 31 December 2022</b>	<b>3,131,166</b>	<b>255,047</b>	<b>(3,596)</b>	<b>-</b>	<b>(210,637)</b>	<b>3,171,980</b>

The net carrying value of equipment held under a finance lease is \$23,145 (2021: \$44,855)

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	444,031	(257,292)	<b>186,739</b>	411,117	(233,081)	<b>178,036</b>
Furniture and Equipment	1,064,458	(929,963)	<b>134,495</b>	990,826	(901,032)	<b>89,794</b>
Information and Communication Technology	620,067	(526,725)	<b>93,342</b>	546,317	(490,933)	<b>55,384</b>
Motor Vehicles	67,377	(18,174)	<b>49,203</b>	66,514	(17,014)	<b>49,500</b>
Leased Assets	128,029	(104,884)	<b>23,145</b>	156,613	(111,758)	<b>44,855</b>
Library Resources	228,458	(223,625)	<b>4,833</b>	227,876	(222,122)	<b>5,754</b>
Hostel Buildings	3,330,000	(799,200)	<b>2,530,800</b>	3,330,000	(732,600)	<b>2,597,400</b>
Hostel Furniture and Equipment	182,112	(55,377)	<b>126,735</b>	150,001	(39,558)	<b>110,443</b>
Hostel Motor Vehicles	23,434	(746)	<b>22,688</b>	-	-	<b>-</b>
<b>Balance at 31 December</b>	<b>6,087,966</b>	<b>(2,915,986)</b>	<b>3,171,980</b>	<b>5,879,264</b>	<b>(2,748,098)</b>	<b>3,131,166</b>

### 13. Accounts Payable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	122,105	29,577	53,102
Accruals	5,089	5,833	7,412
Banking Staffing Overuse	23,701	-	-
Employee Entitlements - Salaries	228,261	274,451	274,409
Employee Entitlements - Leave Accrual	17,710	14,050	11,462
	<b>396,866</b>	<b>323,911</b>	<b>346,385</b>
Payables for Exchange Transactions	396,866	323,911	346,385
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>396,866</b>	<b>323,911</b>	<b>346,385</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Revenue in Advance - Fees	10,685	8,373	7,033
Hostel Transactions in Error	(10,203)	-	-
Grants in Advance - Charitable Trust Grants	4,750	-	-
Fees in Advance - International	88,159	49,794	-
Hostel Bookings in Advance	923	-	-
	<b>94,314</b>	<b>58,167</b>	<b>7,033</b>

### 15. Provision for Cyclical Maintenance

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	425,305	210,464	387,246
Increase to the Provision During the Year	49,815	42,930	42,557
Other Adjustments	57,264	-	(4,498)
Provision at the End of the Year	<b>532,384</b>	<b>253,394</b>	<b>425,305</b>
Cyclical Maintenance - Current	249,079	64,758	205,008
Cyclical Maintenance - Non current	283,305	188,636	220,297
	<b>532,384</b>	<b>253,394</b>	<b>425,305</b>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

### 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:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	19,163	26,843	33,331
Later than One Year and no Later than Five Years	8,953	32,689	21,975
Future Finance Charges	(1,906)	-	(4,916)
	<u>26,210</u>	<u>59,532</u>	<u>50,390</u>
<b>Represented by</b>			
Finance lease liability - Current	17,727	26,843	29,666
Finance lease liability - Non current	8,483	32,689	20,724
	<u>26,210</u>	<u>59,532</u>	<u>50,390</u>

### 17. Funds held in Trust

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	(2,065)	40,934	(1,265)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>(2,065)</u>	<u>40,934</u>	<u>(1,265)</u>

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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Repairs & Remediation		210369	22,472	-	(22,472)	-	-
Swimming Pool Repairs		210369	9,520	-	(9,520)	-	-
Block C ILE Upgrade		210371	(3,753)	300,000	(297,360)	-	(1,113)
Flood Damage to Flooring		228624	1,860	-	(1,234)	-	626
Wharenui Development			-	181,918	(327,294)	-	(145,376)
<b>Totals</b>			<b>30,099</b>	<b>481,918</b>	<b>(657,880)</b>	<b>-</b>	<b>(145,863)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	626
Funds Receivable from the Ministry of Education	(146,489)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Repairs & Remediation		228702	-	42,066	(19,594)	-	22,472
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
<b>Totals</b>			<b>132,732</b>	<b>53,664</b>	<b>(156,297)</b>	<b>-</b>	<b>30,099</b>

#### Represented by:

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

### 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 conditions 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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,855	3,515
<i>Leadership Team</i> Remuneration	1,355,745	1,303,066
Full-time equivalent members	12.44	11.00
<b>Total key management personnel remuneration</b>	<b>1,358,600</b>	<b>1,306,581</b>

There are 6 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 (3 members) that met 8 and 7 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40 - 50	160 - 170
Benefits and Other Emoluments	1 - 2	4 - 5
Termination Benefits	-	-

### Principal 2

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

Salary and Other Payments	130 - 140	-
Benefits and Other Emoluments	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	5.00	7.00
110 - 120	4.00	5.00
120 - 130	1.00	-
140 - 150	-	1.00
	<b>10.00</b>	<b>13.00</b>

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no 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.

### 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 2022 a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$450,000 contract for the Block C ILE Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$350,000 has been received of which \$351,113 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 \$10,972 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Wharenui Development as agent for the Ministry of Education. This project is fully funded by the Ministry and \$181,918 has been received of which \$327,294 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Cash and Cash Equivalents	2,889,287	2,967,191	3,600,582
Receivables	330,973	299,691	276,507
Investments - Term Deposits	1,140,000	498,716	500,676
<b>Total Financial assets measured at amortised cost</b>	<b>4,360,260</b>	<b>3,765,598</b>	<b>4,377,765</b>

### Financial liabilities measured at amortised cost

Payables	396,866	323,911	346,385
Finance Leases	26,210	59,532	50,390
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>423,076</b>	<b>383,443</b>	<b>396,775</b>

## 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.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WHANGANUI GIRLS' COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Whanganui Girls' College (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 21, 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<sup>st</sup> 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*

**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	Sep 2025
Nita Pond	Principal	ex Officio	
Sharon Steer	Principal	ex Officio	Oct 2022
Craig Ritani	Acting Principal	Appointed	Oct 2022
Sacha Keating	Parent Representative	Co-opted	Sep 2022
Michael Downie	Parent Representative	Elected	Sep 2022
Tania King	Parent Representative	Elected	Jan 2022
Stuart Lindsay	Parent Representative	Elected	Sep 2022
Simon Beswarick	Parent Representative	Elected	Sep 2025
Phil Walker	Parent Representative	Elected	Sep 2025
Terri Kara	Parent Representative	Elected	Sep 2025
Renee Cox	Parent Representative	Elected	Dec 2022
Amy Fairhurst	Staff Representative	Elected	Sep 2022
Rachel Conley	Staff Representative	Elected	Sep 2025
Charlotte Mathews	Student Representative	Elected	Sep 2022
Brooke McGinniss	Student Representative	Elected	Sep 2025

## **Whanganui Girls' College**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7,993 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Whanganui Girls' College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



**Whanganui Girls' College**  
**School #: 0188**  
**Statement of Variance 2022**

## Strategic Goals

<b>1</b>	<p><b>Achievement for all</b> <b>Achieve, Tipuranga</b></p>	<ol style="list-style-type: none"> <li>1. Every Whanganui Girls' College school leaver has the opportunity to achieve NCEA level 2</li> <li>2. Equity of achievement for all ākonga/students and especially for Māori, Pasifika and students with learning support needs.</li> <li>3. To increase the annual percentage of level and subject endorsements at NCEA</li> <li>4. To provide a wide range of academic, cultural and sporting opportunities for ākonga/students to experience and potentially excel and develop ākonga/student commitment to academic, cultural and sporting opportunities.</li> </ol>
<b>2</b>	<p><b>Encourage positive relationships while focusing on the wellbeing and safety of the school community</b></p> <p><b>Respect and Safe, Awhi</b></p>	<ol style="list-style-type: none"> <li>1. To improve relationships between the school and iwi, hapu and whānau</li> <li>2. To provide a fair, inclusive, safe environment free of bullying and accepting of all</li> <li>3. Ākonga/students have the ability to celebrate their culture and identity and be respected and valued for who they are</li> <li>4. To provide positive support for the wellbeing of staff and ākonga/students</li> <li>5. To ensure the health and safety of ākonga/students and staff is a priority.</li> <li>6. Technology is available and well used for effective 21<sup>st</sup> Century learning.</li> </ol>
<b>3</b>	<p><b>Individual learning potential is recognised and valued</b></p> <p><b>Tipuranga and Awhi</b></p>	<ol style="list-style-type: none"> <li>1. That relevant and up-to-date professional development is made available to all staff</li> <li>2. That digital technologies strategies are being actively developed to support blended learning and engage student learning.</li> <li>3. That ākonga/students aim and are encouraged to reach their potential and achieve their absolute best</li> <li>4. Junior achievement data is sufficient and valid, collected on a regular and scheduled basis and used effectively for formative and summative purposes.</li> </ol>
<b>4</b>	<p><b>Provide quality resources, infrastructure and facilities</b></p> <p><b>Achieve, Safe, Respect and Awhi</b></p>	<ol style="list-style-type: none"> <li>1. That our school wide management and stewardship systems are efficient and effective and serve the purpose that they are intended for</li> <li>2. Ensure that our financial systems allow for realistic and detailed budgets, effective monitoring, control, reporting and auditing</li> <li>3. That we have modern resources that may enhance ākonga/student achievement in the academic, cultural and sporting fields</li> <li>4. We provide well maintained buildings that are fit for purpose</li> </ol>

# Statement of Variance 2022

*Please Note: Due to our annual goals not being formalised and shared with staff until the middle of May, 2022, along with a number of changes/interruptions in roles regarding our SLT team, priorities and capacity to adequately drive some aspects of these annual goals was curtailed.*

## GOAL ONE:

**To achieve/enhance equity of achievement for all students, especially for Māori, Pasifika and students with learning support needs.**

### TO ACHIEVE THIS, WE INTENDED TO:

1. Use the ETP (Effective Teacher Profile) to inform best practice in the classroom
2. Astra Teachers develop IEPs for all students.
3. Engage and include whānau, iwi and community around what academic success for all ākonga looks like for them.
4. Visual tracking of NCEA progress of all our Year 11-13 ākonga
5. Increasing and growing the use of Te Reo Māori/Māori world view throughout the kura.
6. Ensuring our environment is culturally inclusive and reflects the ākonga of today in an environmentally friendly way.

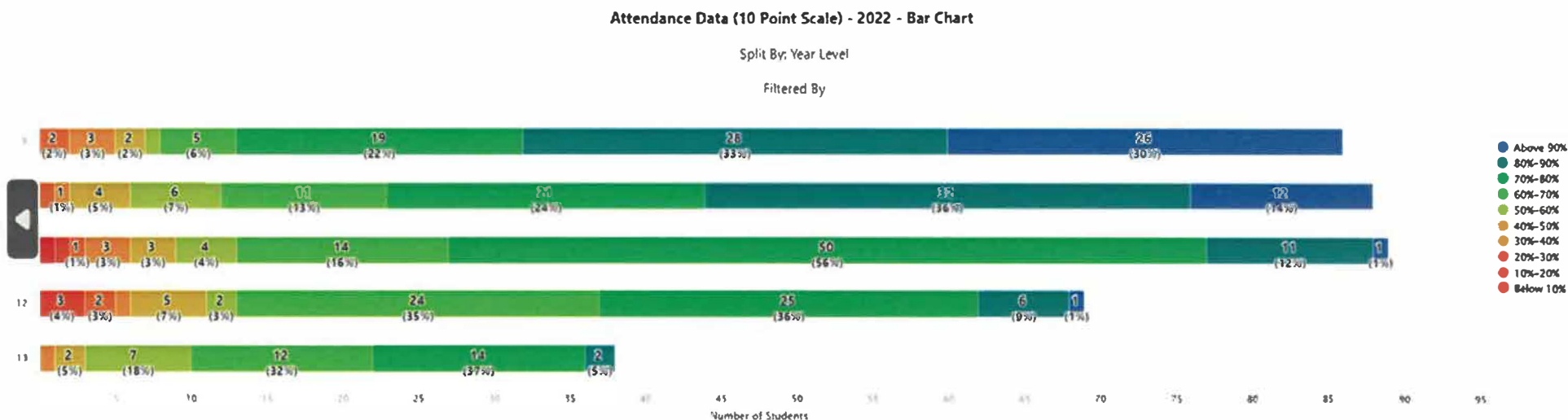
### OUR TARGETS

- ★ By the end of 2022 the attendance target for the whole school will be 90%. For at risk students, attendance will increase to at least 80%.
- ★ Of the 16 (out of 84) students identified as at risk of not achieving NCEA Level 1, all will have achieved their IEP goals.
- ★ Of the 13 (out of 63) students identified as at risk of not achieving NCEA Level 2, all will have achieved their IEP goals.
- ★ Of the 14 (out of 33) students identified as at risk of achieving NCEA Level 3, all will have achieved their IEP goals.
- ★ Our Careers Kaiako, will have met with all at risk Year 12/13 students and their whānau to discuss their future pathways
- ★ Fourteen Level 3 students who have subjects to support them achieving University Entry. These students are not identified as at risk and are not off site doing Vocational courses. These 14 students will achieve UE at the end of 2022.
- ★ Takitini Hauora survey for staff, students (undertaken in term 1 2022 and again in term 1 of 2023). From this we will be able to identify areas for growth along with strengths in the use of Te Reo Māori, student identity, whānau engagement and transitions.



## OUTCOMES AND DATA:

- Attendance Data:** We did not reach our school wide goal of 90% attendance and our priority students reaching 80% attendance. The Ministry of Education defines regular attendance as anything over 90%. Overall – our overall attendance for 2022 was: 85.1% Covid and illnesses like the common cold played a big part in attendance with many staying away even if they were slightly sick. With the mandatory 7 day isolation, Covid took a hit on many students attendance. We did have some chronic absenteeism – for various reasons – an increasing number to do with mental health and anxiety, some enabled by the caregivers, and a number were new students to the school. See the below graph for a pictorial view showing each year level with the dark blue representing 90% or above attendance.



## 2. Use of the ETP (Effective Teacher Profile) to inform best practice in the classroom

- ★ We still used the ETP as part of the Professional Growth Cycle for our teachers. The ETP is our official observation tool that is used by HOD/SCT/SLT to formally observe teachers. Considerable PLD was undertaken with the PCTs (new staff) in 2022 regarding the use and best practice regarding the ETP but due to the numerous disruptions and changes in SLT jobs and roles, and a shift in focus with staff, no further PLD was undertaken with existing teachers around the ETP specifically throughout 2022.

## 3. Developing IEPs for all students

### 4. 3. Engage and include whānau, iwi and community around what academic success for all ākonga looks like for them.

- ★ All year 11-13 students and Learning Centre students from years 9-13 had an IEP created in ASTRA at the end of term 1 in collaboration with the student. This was revised and shared early in term 2 in collaboration with their whānau. The Academic Mentoring sessions were held in early May (deferred from end of term 1 to early term 2 due to Covid) and again held towards the end of term 3. We had just over 81% of whānau engage with both sessions. (43% of caregivers attended the Parent Teacher subject interviews in term 2 – this has steadily been climbing over the last four years).

The decision was made to focus on our senior students and get this right before we introduced the IEP into the junior school. Mentoring still did occur for the junior students as part of ASTRA and Academic Mentoring but an IEP was not formally created in ASTRA for our year 9 and 10 students.

- ★ Through ASTRA, students reflected twice a term on their progress in each of their subjects after Attitude to Learning reports were published. This enabled them to be accountable for their progress and continually reflect on the goals that they set.
- ★ Our careers Kaiako did meet with all of the Year 12/13 Gateway students and their whānau with the Gateway co-ordinator prior to school starting to come up with individual plans regarding careers and future direction in conjunction with work placements and possible courses. (Many of our priority year 12/13 students were in the Gateway class). Our careers advisor taught this class so she was able to continue to support these students throughout the year. The careers advisor also continued to meet with numerous Year 11-13 students and their whānau throughout the year. A number of our priority Year 12 and 13 students were given opportunities to undertake 1-3 day UCOL courses that ran alongside their studies at school. A number of students pulled out early in term one. All of the students that did continue, successfully graduated/completed their programs and for some of the year 13 students, this kept them at school.

#### **4. Visual tracking of NCEA progress of all our Year 11-13 ākonga**

- ★ The visual tracking of our senior students did not occur in 2022 due to the changes in the SLT roles. However, priority students were still identified at all year levels in term 1 and tracked/discussed at staff year level hui throughout the year. Tracking was still completed via an Excel spreadsheet stored securely in Teams and regularly updated throughout the year by all teaching staff. GETTS one day Life Skill courses were offered towards the end of the year to those priority students that would benefit from some extra credits and assistance to aid them in achieving their goals and their levels. Most of the students took up this opportunity but not all - to their detriment of achieving the required credits they needed.

**Level 1 Priority students:** Of the 16 out of 84 originally identified in term 1:

- We picked up and identified more priority students who started at WGC throughout their Year 11 year and we ended up identifying 22 students who were at-risk of not achieving level 1.
- Three of these students left during the year.
- Seven achieved Level 1 NCEA in 2022
- Five achieved Level 1 by the end of March 2023
- Five had attendance below 50% some of this was due to high anxiety
- Six suffered from severe mental health issues which had a flow on effect to their attendance and achievement rates.
- All these students achieved their level 1 numeracy requirements and only two students are still to acquire all of their level 1 literacy requirements.

★ **Level 2 Priority students:** Of the 13 out of 63 students who were identified in term 1:

- Two students left during the year (both were new students arriving in term 1).
- Eight achieved Level 2 in 2022

- Three did not achieve level 2 last year with two leaving school at the end of 2022 – one to go and work and she had her level 1 and the other to a course – she had serious mental health issues and did not have her level 1 NCEA.

★ **Level 3 Priority students:** Of the 14 out of 33 students who were identified in term 1:

- Three students left during the year – two with level 2 (both achieving their IEP goal) and one with level 1
- Six of the remaining 11 achieved level 3 with two of those students gaining UE
- Two of the 11 achieved level 2 which was their IEP goal
- The other three students did not achieve their IEP goals – one was hoping to get level 1 but she did not get close, however her attendance improved drastically from below 30% in prior years to almost 100%. She was based in the Learning Centre but she was reluctant to complete work. The other two students were reluctant learners one very capable but lacked follow through – she got her level 2 and was 20 credits short of level 3 and the other student was one credit off level 2 (her IEP goal) but she refused to complete any work and lacked confidence in her ability despite knowing this.

★ **Level 3 University Entrance (UE):** 12 out of 14 students that wanted to achieve UE, did so.

1. WGC 2022 NCEA Student Achievement

Level	2022	2021	2020	2019	2018	2017	2016
1	76.5%	74.7%	84.7%	77%	93.2%	91.1%	63.2%
2	85.7%	64.2%	86.1%	96.8%	87.5%	83.6%	89.1%
3	65.6%	66.7%	75.5%	78.1%	81.6%	78.3%	58.8%
UE	37.5	35.1%	41.5%	34.4%	40.8%	41.3%	39.2%

Nationally NCEA results have dropped considerably since 2021 and 2020

Female Nationally NCEA, 2022: Level 1: 66.5%, Level 2: 76.6%, Level 3: 70.5%, UE 55.3% (UE Decile 3 Nationally = 38.1%)

- ★ We are pleased with our Level 2 results and our Level 1 results are as predicted as we do have a big tale in this cohort that we identified in Year 9 that came in with lower than expected aTTle results (Many around level 2 and 3 of the curriculum).

WGC 2022 Achievement by Ethnicity

Level	Asian	European	Māori	Middle Eastern	Pacific Peoples
1		78.1%	52.2%	100%	50%
2	50%	86%	82.4%		50%
3	100%	60%	73.3%		66.7%

<b>UE</b>		30%	46.7%		33.3%
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Please note: Our Asian, Middle Eastern and Pacific Peoples data only reflect a small minority of our student population

- ★ There is still a big inequity in our NCEA achievement results for our Māori students in comparison to our European students particularly at Level 1, and Level 2 as well in 2022, although I note that our Māori students did considerably better at Level 3 and UE than our European students.

### WGC 2022 Endorsement results:

Level with Excellence	2022	2021	2020	2019	2018	2017	2016
1	19.4%	5.4%	6%	10.4%	13%	5.9%	14.6%
2	4.2%	0	8.1%	10%	7.1%	11.8%	6.1%
3	0	5.3%	2.5%	4.0%	0%	5.6%	1.7%

Level with Merit	2022	2021	2020	2019	2018	2017	2016
1	30.6%	25%	26%	20.9%	31.9%	25.5%	33.3%
2	10.4%	14.7%	12.9%	8.3%	19%	21.6%	6.1%
3	33.3%	15.8%	7.5%	24%	12.5%	5.6%	10%

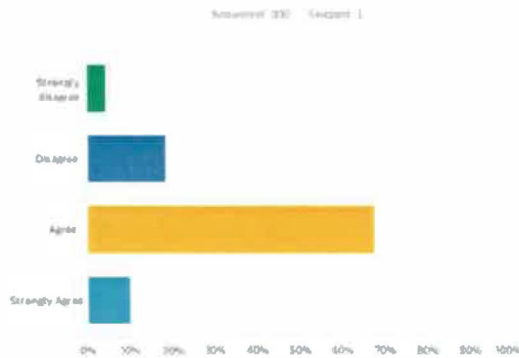
Given the year we had it was surprising to see overall endorsement results up with Excellence and Merits especially at Level 1 and we need to foster this as students move through to Year 12 and 13. Although we had no excellences at Level 3 – following on from their Year 12 results, their Merits were pleasing.

### 5. Increasing and growing the use of Te Reo Māori/Māori world view throughout the kura.

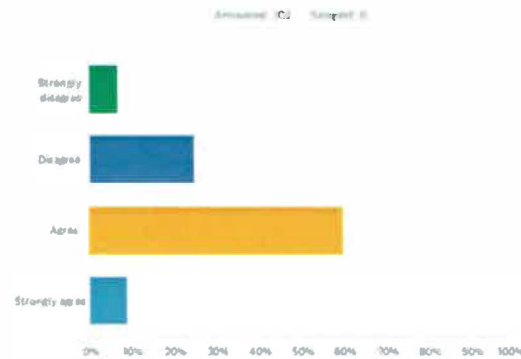
- ★ Our Te Reo Māori teacher was supported to complete a one-year full emersion Te Reo Māori course.
- ★ Seven of our teachers completed the Te aha o Te Reo Māori course in 2022 at various levels and one department completed a term long Te Reo Māori course as well. 15 staff were supplied with the Scotty Morrison work book: 'Māori Made Easy' and many continue to work in small groups on a regular basis through this. Staff are supported and encouraged to continue to expand and use more Te Reo Māori in our classrooms and education setting.
- ★ Our staff learnt the school karakia/blessing and this is spoken prior to Monday staff briefings, various hui, assembly and the start of the day in many classes. All our Year 9 students learn this in their Te Reo Māori classes.
- ★ Teachers were continued to be encouraged to establish good relationships (whakawhanaungatanga) with their students at the beginning of the year.
- ★ Our kura continued to be part of Takitini Hauora and along with three WSL we had one ASL and Lead Principal involved in this kaupapa.

- ★ We continued to meet with the cultural consultation team as we were planning the new wharenui build which included students, iwi, our kaumatua and whānau.
- ★ WGC Tikanga continued to be developed by the consultation team and wider with decisions being made moving forward for WGC in how our new protocols for our powhiri would look.
- ★ Kapa Haka struggled to get off the ground as we continued to struggle with confident tutors.
- ★ Seven of our strong kapa haka students participated in the combined schools powhiri for the opening of the National Schools Kapa Haka competition.
- ★ On-going work around developing localised place-based learnings for our students in each subject area.
- ★ See below for some of the student results from the Takitini Hauora Survey (300 students completed this survey in term 2 of 2022).

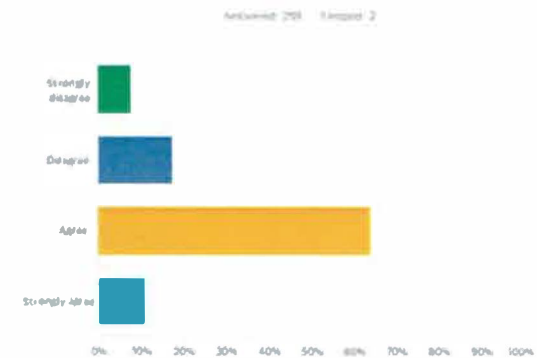
**Q5 I have felt well supported in my well-being (hauora) by my current kaiako (teachers) and kura.**



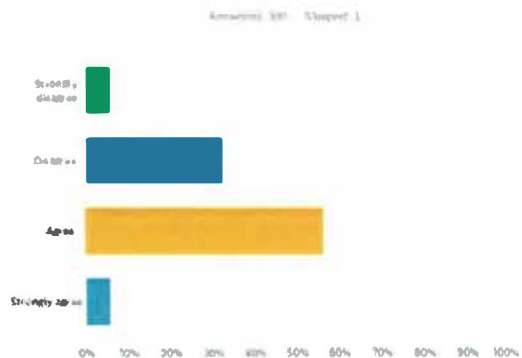
**Q7 I feel a sense of belonging at my kura.**



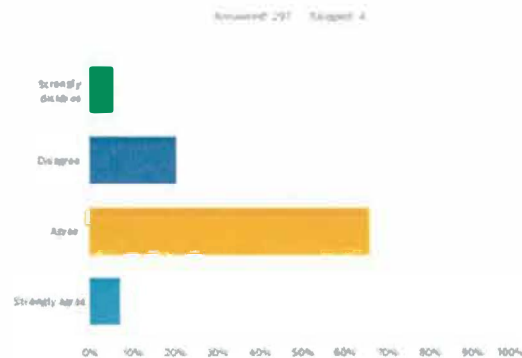
**Q8 At my kura, I feel respected and accepted for who I am.**



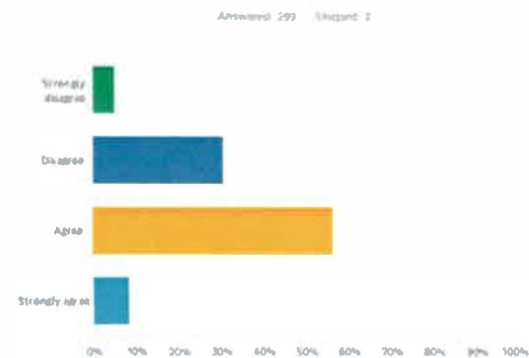
**Q10 My kaiako make learning interesting and fun for me.**



**Q13 Māori success is visible in my kura.**



**Q14 At my kura, I learn about our local places, stories and local history.**



There is room still for improvement as we do have a proportion (15-22%) that disagree with the questions asked regarding culture and learning in our kura.

**6. Ensuring our environment is culturally inclusive and reflects the ākonga of today in an environmentally friendly way.**

- ★ Our new whareniui was completed at the end of 2022 and it was given the name 'Poutamatia'. We had an official laying of the Mauri Stone and opening (on separate occasions) prior to the beginning of the new school year. The new whare and Te Reo Māori classroom is now front and centre of our kura.
- ★ Money was put aside in the 2023 budget for frames to update the school art work on our walls to reflect our current students.
- ★ Pasifika Fusion was revitalised with 15 performers that performed at Pasifika Fusion.
- ★ Various cultures were celebrated throughout the year with events and small competitions.
- ★ Senior students were acknowledged and rewarded for their commitment and contribution to Kapa Haka, Te Korimako and Pasifika.
- ★ Cultural Dux award was created and celebrated.
- ★ The Enviro group was reinvigorated and more students and staff are actively involved. A new enviro leader was established and a number of events and activities were run for the first time.
- ★ Lunches in schools being provided by the hostel has resulted in a huge uptake in students wanting to eat the kai. There is very little food waste left now with seconds being available at second break.

### NEXT STEPS:

- ★ *The ETP will continue to be used by all of our teachers as a way to monitor and officially observe classroom practices*
- ★ *An IEP has been developed for our junior students for 2023 and it is intended to be used for mentoring purposes in ASTRA.*
- ★ *All of our students in 2023 will develop an IEP whether caregivers engage or not in this process. ASTRA teachers will continue to be encouraged to contact caregivers and encourage them to attend the mentoring sessions.*
- ★ *Year level hui will be reinstalled at the beginning of the year for Year 9 and an NCEA information evening*
- ★ *One day Gateway and GETTS courses have been scheduled for earlier in the 2023 year (term 1 and 2)*
- ★ *Our careers Kaiako will endeavour to meet all of our priority Year 12/13 and if possible our Year 11 priority students during the first half of 2023.*
- ★ *A visual tracking wall will be set up for 2023 of all NCEA Level 1-3 students so staff can see a visual representation of our students' progress.*
- ★ *Whole school PLD around Matauranga Māori and staff continued to upskill in Te Reo Māori*
- ★ *As the school is being updated, consideration around reflecting our current ākongā is being considered and changes to be made.*
- ★ *A new kapa haka has been sourced with the help of the Ministry with the hope that this will revitalise and grow kapa haka*
- ★ *A new Fijian staff member has happily taken on Pasifika Fusion.*
- ★ *Being conscious of the bias we have and always trying to consider what is being reflected in everything we do.*

### GOAL TWO:

**To develop and embed literacy and numeracy strategies across all curriculum areas.**

#### TO ACHIEVE THIS, WE INTENDED TO:

1. Develop and implement departmental literacy strategies with internal support from one of our teachers and external PLD support from Ken Kelpin.
2. Participation in the NCEA literacy and numeracy pilots

#### OUR TARGETS

- ★ By the end of 2022 all Year 9 students will have reached at least Level 4B OR have increased by 3 sub-levels for both literacy and numeracy.
- ★ By the end of 2022 all Year 10 students will have reached at least Level 5B OR have

increased by 3 sub-levels for both literacy and numeracy.

- ★ By the end of 2022 all students in year 11 who have an AsTTle Level 4 or above in numeracy and literacy will have achieved NCEA Literacy and Numeracy.

## OUTCOMES AND DATA:

### 1. Develop and implement departmental literacy strategies with internal support from one of our teachers and external PLD support from Ken Kelpin.

- ★ All teaching staff have been learning about literacy strategies within their department and one member from each department has been working with Ken Kelpin. The focus shifted half way through 2022 to literacy and numeracy strategies in the junior school to prepare them for the new NCEA changes.
- ★ Ken Kelpin gathered data from observations about current literacy strategies that we do to get a base line.
- ★ NCEA Accord days were used collectively as a staff to explore and understand what literacy and numeracy strategies we currently use and how we can improve and intentionally teach these strategies more effectively in our individual subjects. Staff also trialled some of the literacy and numeracy questions from some the pilots to get a better understanding of what students were being tested on.
- ★ All staff were asked to plan and implement literacy and numeracy strategies in each of the units taught in the junior school for full implementation in 2023.

#### Year 9 asTTle Data (Term 4): Numeracy

#### Year 10 asTTle Data (Term 4): Numeracy

asTTle Level	Results	asTTle Level	Results
Level 4B and above	66%	Level 5B or above	49%
Level 3 (3A, 3P and 3B)	31%	Level 4 (4A, 4P and 4B)	36%
Level 2 and below	3%	Level 3	15%

A third of our students are sitting below expected curriculum levels for Year 9 and 50% of our Year 10 are sitting below expected curriculum Levels for numeracy. Although there were some shifts in asTTle results from the beginning of the year to the end of the year these were not what we had hoped.

**Year 9 asTTle Data (Term 4): Reading**

**Year 10 asTTle Data (Term 4): Reading**

asTTle Level	Results	asTTle Level	Results
Level 4B and above	70%	Level 5B or above	22%
Level 3 (3A, 3P and 3B)	19%	Level 4 (4A, 4P and 4B)	50%
Level 2 and below	12%	Level 3	17%
		Level 2 and below	7%

Our 2022 Year 9 data is fairly positive with 70% of our cohort at or above where they should be for reading and comprehension. Our Year 10 Data does not fair as well with over 70% of students sitting below expected the expected level 5 of the curriculum. This does not fair well for our Level 1 NCEA results for 2023.

**2 Participation in the new NCEA literacy and numeracy pilots.**

- ★ With the new NCEA Change program, come changes to the literacy and numeracy requirements due to take effect in 2024. These are a pre-requisite to get NCEA. The only way to complete these is via a test that occurs in June and November each year. Students who are at level 5B of the curriculum have a 90% chance of passing this, students at level 4A have a 70% chance of passing this. We have a significant proportion of students that enter into WGC as a Year 9 at Level 2 of the curriculum. We have been participating in the pilot programme for both literacy and numeracy and our results are below. We have also been continuing with the original literacy and numeracy standards which will expire in 2024.

Reading: 32403 (80 students sat test) (5 credits)	Achieved	Not Achieved	Not Attempted
	35% (28 students)	49% (39 students)	16% (13 students)

Writing: 32405 (80 students sat test) (5 credits)	Achieved	Not Achieved	Not Attempted
	27.5% (22 students)	54% (43 students)	19% (15 students)

Numeracy: 32406 (161 students sat test from Year 10 and 11) (10 credits)	Achieved	Not Achieved	Not Attempted
	39% (62 students)	45% (72 students)	17% (27 students)

**These results are representative of what is happening Nationally.**



- ★ Using the current Literacy and Numeracy standards, all but two of our Year 11 students achieved NCEA literacy and all of our students achieved their level 1 Numeracy. However, students are still able to achieve this via the current system which is a lot easier than the pilot has proven to be. The two students who did not achieve their NCEA literacy are working in a Year 11 English class until they complete the required work in order to achieve their literacy requirements.

#### NEXT STEPS:

- ★ *PLD focus for 2023 on literacy and numeracy strategies in the junior school*
- ★ *Deliberate and targeted teaching of literacy and numeracy skills across all subject areas.*
- ★ *Ensuring every student has an aTTle result in the junior school and making sure these are uploaded in a timely manner*
- ★ *Continue to upskill all of our staff and students so they are familiar with the sorts of questions asked and layout used for both the literacy and numeracy NCEA externals.*

#### GOAL Three:

**To develop resilience in our ākonga to enable them to reach their individual potential.**

#### TO ACHIEVE THIS, WE INTENDED TO:

1. The ASTRA programme will focus on developing and growing the skills required for our ākonga to thrive and be resilient in their world. All Year 10-13 students will have an active My Mahi profile.  
Student Resilience Survey is completed at the start of term 2 and 4.
2. Restorative practices will continue to teach our ākonga about how to communicate and relate to each other in a respectful way.
3. Additional mentoring of at risk ākonga through the CBC pilot (10 Year 11-13 students), Peer Mentoring, Tuakana Teina, Wai Ora (6 Year 10-11 at risk students), Shine (10 Junior students)
4. Providing ākonga/students with leadership opportunities. (Senior Prefects, Year 10 Prefects, House Leaders, Councils: Sport, Cultural, Creative Arts, Academic League, Student, Te Kori Mako, Ball Committee, Tuakana Teina (year 12 with Year 9 students))

#### OUR TARGETS

- By the end of 2022 there will be a 20% increase in the number of senior students who qualify for study leave from 2021.
- By the end of 2022 we will have data on each student in Year 12 and 13 for their transition into education, training or employment.
- After the second resilience survey – we would like to see an increase in half a subscale (10%) for the school related survey questions in each year group.

#### OUTCOMES AND DATA:

**1. The ASTRA programme will focus on developing and growing the skills required for our ākonga to thrive and be resilient in their world. All Year 10-13 students will have an active My Mahi profile.**

**Student Resilience Survey is completed at the start of term 2 and 4.**

- ★ The ASTRA programme was not very successful in 2022 as we tried to fit three things into one hour a week, ASTRA, House meetings and Assemblies. As a result some of the impetus in ASTRA was lost and not enough time was given to complete tasks well. This had an effect on the overall culture of the school.

- ★ Many students started a My Mahi profile but not enough time was given to make these good.
- ★ We saw no difference in the number of senior students that were granted study leave at the end of the year.
- ★ We collected and recorded transition intentions for all of our Year 12 and 13 students.
- ★ Student Resilience survey was completed in term 2 and we soon realised that it seemed pointless doing it again in the same year as Covid and our focus on IEP took over – we did not specifically focus on resilience. This data was shared with staff and BOT at the time.

**2. Restorative practices will continue to teach our ākonga about how to communicate and relate to each other in a respectful way.**

- ★ We continued to use a relational approach and we ensured we sent all of our new staff on the introductory restorative/PB4L PD. We continue to track our restorative conversations. Many of our students ask us to facilitate restoratives when issues arise between friend groups.

**3. Additional mentoring of at risk ākonga through the CBC pilot (10 Year 11-13 students), Peer Mentoring, Tuakana Teina, Wai Ora (6 Year 10-11 at risk students), Shine (10 Junior students)**

- ★ Five staff were trained in Cognitive Behaviour Coaching (CBC) as part of a pilot and they had two students each that they mentored and coached twice weekly for a term. For all of us our first student worked well as we had the time to implement this but once some of our work roles changed, this became more difficult to do. Students and staff enjoyed doing it and students that fully participated did benefit immensely from it.
- ★ We had a number of successful Year 12 and 13 peer mentors do a fantastic job with some of our junior students. Finding the right match was critical for this to work.
- ★ Our Year 12 – 9 Tuakana Teina programme worked well but not enough sessions occurred throughout the year to make it worthwhile. It started with a his and a roar but petered out as the year progressed.
- ★ Our junior students that were involved in Shine or the Wai Ora program really enjoyed these sessions and seemed to find them valuable- The life skills they learnt were being transferred into their schooling/behaviour which was pleasing to see. These were run during class time which was the only down side to this.

**NEXT STEPS:**

- ★ *Changing our 2023 timetable to give time for weekly ASTRA, one-hour assembly time and House meeting time weekly. Also including a hauora time three times a week where meetings, mentoring and training can happen. This will be a trial*
- ★ *Re- introduction of a more structured ASTRA time where mentoring and careers can be included in more detail.*
- ★ *Complete the resilience survey in term 2 and compare the results to last year.*