

# WHANGANUI GIRLS' COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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:



# WHANGANUI GIRLS' COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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# Whanganui Girls' College

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Simon George BESWARICK  
Full Name of Presiding Member

  
Signature of Presiding Member

01 May 2024  
Date:

Nita Megan Pond  
Full Name of Principal

  
Signature of Principal

01 May 2024  
Date:

## Whanganui Girls' College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,016,664	5,736,858	5,399,313
Locally Raised Funds	3	210,977	147,105	184,968
Interest		174,216	69,945	58,326
Gain on Sale of Property, Plant and Equipment		364	-	-
Hostel	4	440,317	375,728	387,991
<b>Total Revenue</b>		<b>6,842,538</b>	<b>6,329,636</b>	<b>6,030,598</b>
<b>Expense</b>				
Locally Raised Funds	3	177,749	139,640	184,820
Hostel	4	529,181	544,757	412,706
Learning Resources	5	4,004,070	4,026,648	3,760,699
Administration	6	845,796	812,077	834,178
Interest		4,543	8,548	3,952
Property	7	1,098,089	907,142	861,142
Loss on Disposal of Property, Plant and Equipment		-	-	2,596
<b>Total Expense</b>		<b>6,659,428</b>	<b>6,438,812</b>	<b>6,060,093</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>183,110</b>	<b>(109,176)</b>	<b>(29,495)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>183,110</b>	<b>(109,176)</b>	<b>(29,495)</b>

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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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		6,791,575	3,882,301	6,752,247
Total comprehensive revenue and expense for the year		183,110	(109,176)	(29,495)
Contributions from / (Distributions to) the Ministry of Education		-	-	53,704
Contribution - Furniture and Equipment Grant		40,459	-	24,373
Transfers to / from Hostel		17,855	-	(9,254)
<b>Equity at 31 December</b>		7,032,999	3,773,125	6,791,575
Accumulated comprehensive revenue and expense		7,032,999	3,773,125	6,791,575
<b>Equity at 31 December</b>		7,032,999	3,773,125	6,791,575

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	501,389	2,585,696	2,889,287
Accounts Receivable	9	457,062	296,851	330,973
GST Receivable		58,016	-	71,711
Prepayments		110,517	11,625	87,741
Inventories	10	-	-	704
Investments	11	3,761,403	1,120,000	1,140,000
Funds Receivable for Capital Works Projects	18	343,702	-	146,489
		<u>5,232,089</u>	<u>4,014,172</u>	<u>4,666,905</u>
<b>Current Liabilities</b>				
Accounts Payable	13	694,216	594,414	396,866
Revenue Received in Advance	14	169,059	265,449	94,314
Provision for Cyclical Maintenance	15	354,973	205,008	249,079
Finance Lease Liability	16	48,223	17,991	17,727
Funds held in Trust	17	512	40,151	(2,065)
Funds held for Capital Works Projects	18	313,111	-	626
Funds Held for Third Parties			-	(1,025)
		<u>1,580,094</u>	<u>1,123,013</u>	<u>755,522</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>3,651,995</b>	<b>2,891,159</b>	<b>3,911,383</b>
<b>Non-current Assets</b>				
Investments (more than 12 months)	11	-	20,000	-
Property, Plant and Equipment	12	3,640,244	1,224,141	3,171,980
		<u>3,640,244</u>	<u>1,244,141</u>	<u>3,171,980</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	173,406	313,042	283,305
Finance Lease Liability	16	85,834	49,133	8,483
		<u>259,240</u>	<u>362,175</u>	<u>291,788</u>
<b>Net Assets</b>		<u><u>7,032,999</u></u>	<u><u>3,773,125</u></u>	<u><u>6,791,575</u></u>
<b>Equity</b>		<u><u>7,032,999</u></u>	<u><u>3,773,125</u></u>	<u><u>6,791,575</u></u>

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

## Whanganui Girls' College

### Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		2,418,307	2,156,268	1,987,445
Locally Raised Funds		138,473	89,368	170,570
Hostel		438,793	-	306,601
International Students		130,576	-	100,756
Goods and Services Tax (net)		13,694	-	(65,012)
Payments to Employees		(1,086,195)	(729,329)	(1,073,363)
Payments to Suppliers		(1,671,829)	(1,648,629)	(1,247,436)
Interest Paid		(4,544)	(3,000)	(4,703)
Interest Received		169,864	69,445	41,388
Net cash from/(to) Operating Activities		547,139	(65,877)	216,246
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		391	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(395,557)	(607,740)	(188,561)
Purchase of Investments		(2,621,403)	-	(626,824)
Net cash from/(to) Investing Activities		(3,016,569)	(607,740)	(815,385)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		40,459	-	24,373
Finance Lease Payments		(31,341)	(51,097)	(24,843)
Funds Administered on Behalf of Other Parties		72,414	(250,000)	(111,686)
Net cash from/(to) Financing Activities		81,532	(301,097)	(112,156)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(2,387,898)</b>	<b>(974,714)</b>	<b>(711,295)</b>
Cash and cash equivalents at the beginning of the year	8	2,889,287	3,560,410	3,600,582
<b>Cash and cash equivalents at the end of the year</b>	8	<b>501,389</b>	<b>2,585,696</b>	<b>2,889,287</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 and other notional items 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 2023

#### 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 2023 to 31 December 2023 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 Hats. 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 material.

### **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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,202,658	2,102,983	1,943,853
Teachers' Salaries Grants	3,293,339	3,180,597	3,027,046
Use of Land and Buildings Grants	459,313	393,060	362,708
Other Government Grants	61,354	60,218	65,706
	<u>6,016,664</u>	<u>5,736,858</u>	<u>5,399,313</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,713.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	7,965	1,500	2,527
Curriculum related Activities - Purchase of goods and services	3,970	(250)	4,224
Fees for Extra Curricular Activities	126,716	71,368	163,190
Trading	209	-	470
Fundraising & Community Grants	3,174	-	1,960
International Students	68,943	74,487	12,597
	<u>210,977</u>	<u>147,105</u>	<u>184,968</u>
<b>Expense</b>			
Extra Curricular Activities Costs	136,443	78,397	159,477
Trading	1,604	-	(132)
Fundraising & Community Grant Costs	696	-	225
International Student - Student Recruitment	14,709	22,849	5,723
International Student - Employee Benefits - Salaries	13,211	21,900	17,893
International Student - Other Expenses	11,086	16,494	1,634
	<u>177,749</u>	<u>139,640</u>	<u>184,820</u>
<i>Surplus for the year Locally raised funds</i>	<u>33,228</u>	<u>7,465</u>	<u>148</u>

During the year the School hosted 6 International students (2022:3)

#### 4. Hostel Revenue and Expense

	2023 Actual Number	2023 Budget (Unaudited) Number	2022 Actual Number
<b>Hostel Financial Performance</b>			
Hostel Full Boarders	28	30	37
Hostel Weekly Boarders	0	0	0
	<b>2023 Actual \$</b>	<b>2023 Budget (Unaudited) \$</b>	<b>2022 Actual \$</b>
<b>Revenue</b>			
Hostel Fees	292,430	315,600	356,557
Other Revenue	147,887	60,128	31,434
	<hr/>	<hr/>	<hr/>
	440,317	375,728	387,991
<b>Expense</b>			
Administration	39,144	61,227	25,290
Property	77,244	70,437	54,843
Employee Benefits - Salaries	243,663	262,010	198,521
Depreciation	95,056	91,474	83,165
Other Hostel Expenses	74,074	59,609	50,887
	<hr/>	<hr/>	<hr/>
	529,181	544,757	412,706
	<hr/>	<hr/>	<hr/>
<i>Surplus/(Deficit) for the year Hostel</i>	(88,864)	(169,029)	(24,715)

#### 5. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	261,742	279,979	207,348
Employee Benefits - Salaries	3,570,243	3,591,562	3,412,630
Staff Development	21,011	20,107	13,249
Depreciation	151,074	135,000	127,472
	<hr/>	<hr/>	<hr/>
	4,004,070	4,026,648	3,760,699

#### 6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,863	7,861	7,634
Board Fees	3,625	4,500	2,855
Board Expenses	17,373	20,075	74,938
Communication	7,926	9,336	9,010
Consumables	7,551	6,473	6,696
Operating Leases	422	1,000	584
Legal Fees	-	1,000	-
Other	33,518	37,816	23,082
Employee Benefits - Salaries	220,600	207,159	186,120
Insurance	17,783	20,165	16,691
Service Providers, Contractors and Consultancy	20,400	23,632	20,880
Healthy School Lunch Programme	508,735	473,060	485,688
	<hr/>	<hr/>	<hr/>
	845,796	812,077	834,178

School lunches expenditure of \$508,875 includes about \$274,663 for lunches the college provides for students of one other local school. The college receives funding for these lunches from the Ministry of Education which is included in Ministry grants disclosed in note 2.

## 7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	41,105	37,675	25,856
Consultancy and Contract Services	136,296	153,520	113,094
Cyclical Maintenance Provision	182,597	49,815	107,079
Grounds	19,070	25,843	22,078
Heat, Light and Water	88,378	72,765	66,248
Rates	18,802	14,744	15,244
Repairs and Maintenance	30,756	43,615	28,754
Use of Land and Buildings	459,313	393,060	362,708
Security	5,294	4,000	9,776
Employee Benefits - Salaries	116,478	112,105	110,305
	<u>1,098,089</u>	<u>907,142</u>	<u>861,142</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	501,389	2,585,696	2,589,287
Short-term Bank Deposits	-	-	300,000
Cash and cash equivalents for Statement of Cash Flows	<u>501,389</u>	<u>2,585,696</u>	<u>2,889,287</u>

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

Of the \$501,389 Cash and Cash Equivalents \$313,111 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 2024 on Crown owned school buildings.

## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	73,581	20,344	77,424
Receivables from the Ministry of Education	17,154	-	6,252
Interest Receivable	23,388	2,098	19,036
Banking Staffing Underuse	68,163	-	-
Teacher Salaries Grant Receivable	274,776	274,409	228,261
	<u>457,062</u>	<u>296,851</u>	<u>330,973</u>
Receivables from Exchange Transactions	96,969	22,442	96,460
Receivables from Non-Exchange Transactions	360,093	274,409	234,513
	<u>457,062</u>	<u>296,851</u>	<u>330,973</u>

## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Hats	-	-	704
	<u>-</u>	<u>-</u>	<u>704</u>

## 11. Investments



The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	3,761,403	1,120,000	1,140,000
	-	20,000	-
<b>Total Investments</b>	<b>3,761,403</b>	<b>1,140,000</b>	<b>1,140,000</b>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	186,739	39,594	-	-	(25,594)	200,739
Furniture and Equipment	134,495	208,801	-	-	(44,080)	299,216
Information and Communication Technology	93,342	14,152	(27)	-	(37,740)	69,727
Motor Vehicles	49,203	-	-	-	(8,422)	40,781
Leased Assets	23,145	147,452	-	-	(33,632)	136,965
Library Resources	4,833	4,712	-	-	(1,606)	7,939
Hostel Buildings	2,530,800	-	-	-	(66,600)	2,464,200
Hostel Furniture and Equipment	126,735	298,841	-	-	(25,420)	400,156
Hostel Motor Vehicles	22,688	870	-	-	(3,036)	20,521
<b>Balance at 31 December 2023</b>	<b>3,171,980</b>	<b>714,422</b>	<b>(27)</b>	<b>-</b>	<b>(246,130)</b>	<b>3,640,244</b>

The net carrying value of equipment held under a finance lease is \$136,965 (2022: \$23,145)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	483,625	(282,886)	200,739	444,031	(257,292)	186,739
Furniture and Equipment	1,273,259	(974,043)	299,216	1,064,458	(929,963)	134,495
Information and Communication Technology	633,295	(563,568)	69,727	620,067	(526,725)	93,342
Motor Vehicles	67,377	(26,596)	40,781	67,377	(18,174)	49,203
Leased Assets	173,293	(36,328)	136,965	128,029	(104,884)	23,145
Library Resources	233,170	(225,231)	7,939	228,458	(223,625)	4,833
Hostel Buildings	3,330,000	(865,800)	2,464,200	3,330,000	(799,200)	2,530,800
Hostel Furniture and Equipment	480,953	(80,797)	400,156	182,112	(55,377)	126,735
Hostel Motor Vehicles	24,303	(3,782)	20,521	23,434	(746)	22,688
<b>Balance at 31 December</b>	<b>6,699,275</b>	<b>(3,059,031)</b>	<b>3,640,244</b>	<b>6,087,966</b>	<b>(2,915,986)</b>	<b>3,171,980</b>

### 13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	372,934	301,131	122,105
Accruals	5,242	7,412	5,089
Banking Staffing Overuse	-	-	23,701
Employee Entitlements - Salaries	274,776	274,409	228,261
Employee Entitlements - Leave Accrual	32,024	11,462	17,710
Suspense	9,240	-	-
	<u>694,216</u>	<u>594,414</u>	<u>396,866</u>
Payables for Exchange Transactions	694,216	594,414	396,866
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>694,216</u>	<u>594,414</u>	<u>396,866</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue in Advance - Fees	6,427	265,449	10,685
Hostel Transactions in Error	(3,945)	-	(10,203)
Grants in Advance - Charitable Trust Grants	-	-	4,750
Fees in Advance - International	149,792	-	88,159
Grants in Advance - Ministry of Education	7,201	-	-
Homestay - Private (suspense)	(1,025)	-	-
Hostel Bookings in Advance	10,609	-	923
	<u>169,059</u>	<u>265,449</u>	<u>94,314</u>

### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	532,384	468,235	425,305
Increase to the Provision During the Year	48,035	49,815	49,815
Use of the Provision During the Year	(186,602)	-	-
Other Adjustments	134,562	-	57,264
Provision at the End of the Year	<u>528,379</u>	<u>518,050</u>	<u>532,384</u>
Cyclical Maintenance - Current	354,973	205,008	249,079
Cyclical Maintenance - Non current	173,406	313,042	283,305
	<u>528,379</u>	<u>518,050</u>	<u>532,384</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	52,817	17,991	19,163
Later than One Year and no Later than Five Years	90,430	49,133	8,953
Future Finance Charges	(9,190)	-	(1,906)
	<u>134,057</u>	<u>67,124</u>	<u>26,210</u>

### Represented by

Finance lease liability - Current	48,223	17,991	17,727
Finance lease liability - Non current	85,834	49,133	8,483
	<u>134,057</u>	<u>67,124</u>	<u>26,210</u>

## 17. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	512	40,151	(2,065)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>512</u>	<u>40,151</u>	<u>(2,065)</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 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.

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Block C ILE Upgrade		210371	(1,113)	37,488	(194,270)	-	(157,895)
Flood Damage to Flooring		228624	626	1,474	(2,100)	-	-
Wharenui Development		223236	(145,376)	14,010	(44,486)	-	(175,852)
Hall: Partial Re-Roof		240531	-	46,850	(46,850)	-	-
Membrane Roofing		242137	-	46,444	(42,604)	-	3,840
5YA Electrical Switchboard Upgrade		241737	-	34,997	(1,795)	-	33,202
Admin Membrane Roofing		245319	-	87,597	(31,371)	-	56,226
C,G Roofing & B,C,E,G,T,I Clearlite		241739	-	219,843	-	-	219,843
Learning Support Modifications			-	-	(9,955)	-	(9,955)
<b>Totals</b>			<b>(145,863)</b>	<b>488,703</b>	<b>(373,431)</b>	<b>-</b>	<b>(30,591)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	313,111
Funds Receivable from the Ministry of Education	(343,702)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Roof Repairs & Remediation		228702	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		223236	-	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)

## 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.

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	3,625	2,855
Leadership Team Remuneration	1,616,581	1,355,745
Full-time equivalent members	13.00	12.44
Total key management personnel remuneration	1,620,206	1,358,600

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 6 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	40 - 50
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-
Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	170 - 180	130 - 140
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	4.00	5.00
110 - 120	7.00	4.00
120 - 130	2.00	1.00
130 - 140	3.00	-
	16.00	10.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

### 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$431,421 (2022: \$103,438) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block C ILE Upgrade	502,214	545,383	0
Wharenui Development	229,190	371,780	0
Membrane Roofing	51,604	42,604	9,000
5YA Electrical Switchboard Upgrade	45,597	1,795	43,802
Admin Membrane Roofing	107,097	31,371	75,726
C,G Roofing & B,C,E,G,T,I Clearlite	249,843	0	249,843
Learning Support Modifications	0	9,955	0
A2 Hall Replacement	53,050	0	53,050
<b>Total</b>	<b>1,238,595</b>	<b>1,002,888</b>	<b>431,421</b>

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	501,389	2,585,696	2,889,287
Receivables	457,062	296,851	330,973
Investments - Term Deposits	3,761,403	1,140,000	1,140,000
Total financial assets measured at amortised cost	<u>4,719,854</u>	<u>4,022,547</u>	<u>4,360,260</u>

### Financial liabilities measured at amortised cost

Payables	694,216	594,414	396,866
Finance Leases	134,057	67,124	26,210
Total financial liabilities measured at amortised cost	<u>828,273</u>	<u>661,538</u>	<u>423,076</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

## Whanganui Girls' College

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Rachel Pedley	Presiding Member	Elected	Dec 2023
Nita Pond	Principal	ex Officio	
Simon Beswarick	Parent Representative	Elected	Sep 2025
Phil Walker	Parent Representative	Elected	Sep 2025
Terri Kara	Parent Representative	Elected	Oct 2023
Renee Cox	Parent Representative	Elected	Sep 2025
Elinor McDouall	Parent Representative	Elected	Sep 2025
Bridget Hurley	Parent Representative	Elected	Sep 2025
Rachel Conley	Staff Representative	Elected	Sep 2025
Brooke McGinniss	Student Representative	Elected	Oct 2023
Peyton Veart	Student Representative	Elected	Oct 2024



## Whanganui Girls' College

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$8,864 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023, 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 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 01 May 2024 This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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 arise from section 134 of the Education and Training Act 2020.

### **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 the information, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* 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 Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**



**Whanganui Girls' College**  
**School #: 0188**  
**Statement of Variance 2023**

# Statement of Variance 2023

## GOAL ONE:

Equity of achievement for all students, especially for Māori, Pasifika and students with Learning Support needs.

### TO ACHIEVE THIS, WE INTENDED TO:

1. Increasing and growing the use and understanding of Te Reo Māori/ Te o Māori (world view) by kaiako and ākonga in all classrooms and presentations.
2. Ensuring our environment is culturally inclusive and reflects the ākonga of today in an environmentally friendly way
3. Engage and include whānau, iwi and community around what academic success for all ākonga looks like for them
4. Ongoing and regular tracking of our priority students occurs to ensure the best support is provided in regards to academic mentoring, career guidance and pastoral support to enable them to reach their potential.

### OUR TARGETS

- ★ Kaiako and ākonga will increasingly use Te Reo Māori and this will be seen and heard throughout our kura.
- ★ Staff will reflect and act upon progress and next steps in their PGC.
- ★ Student engagement increases, particularly for Māori students.
- ★ All ākonga will have a strong sense of identity and who they are.
- ★ Te Reo Māori as a subject will continue to grow into the senior school.
- ★ Poutamatia and Pasifika Fusion will grow in size and popularity.
- ★ The physical environment will reflect the various cultures of our current ākonga.
- ★ Whanganui Girls' College has agreed tikanga which is understood by all.
- ★ WGC actively works towards and achieves silver status as an Enviro school.
- ★ The history of the kura will be respected and weaved into a 21<sup>st</sup> century vision that reflects our community, iwi and ākonga
- ★ Individual needs of all Ākonga are met by the kura regarding: pastoral, academic, well-being, extra-curricular, diversity and future career aspirations
- ★ 90% of our whānau get involved in the ASTRA Academic Mentoring process.
- ★ ASTRA Kaiako will work alongside whānau to mentor and develop the skills of their ākonga to support academic achievement and well-being.
- ★ School Attendance increases to 85%. (2022 Data: Year10 = 77%, Yr 11 = 77%, Yr 12 = 85%, Yr 13 = 70%)
- ★ Student achievement increases (AsTTLE, NCEA and Endorsements).
- ★ Leadership and mentoring opportunities for our ākonga will be provided.
- ★ For our Year 9 and 10 students – all staff involved in class problem solving.
- ★ Pastoral entries decrease.
- ★ Priority student's engagement in school and attendance increases.
- ★ Priority student's remain in an education sector.
- ★ Priority student's whānau will feel supported by the kura and be an integral part of the process and have a sense of pride for their ākonga.
- ★ Priority ākonga will have improved academic results.

## OUTCOMES AND ANALYSIS OF DATA:

### 1. Increasing and growing the use and understanding of te Reo Māori/ te o Māori (world view) by kaiako and ākonga in all classrooms and presentations.

- ★ All kaiako on-going learning and practicing te Reo Māori - some are completing the level 3 course this year.
- ★ Cross-curricular units for Matariki have been developed.
- ★ Numerous units developed and incorporated Matauranga Māori concepts.
- ★ Matariki community celebration was held.
- ★ New waiata (Poutamatia) written especially for WGC by our new Kapa Haka tutor. She was sourced at the beginning of the year with the support of MOE. The waiata is being taught to all our ākonga during assembly time.
- ★ Our kaumatua, has shared some learnings around our new wharenuī and suggested tikanga has been developed for our powhiri moving forward.
- ★ Powhiri started at the start of the year and termly and for all visiting groups.
- ★ A house ki o rahi competition was run during term 3 where all ākonga learnt how to play it in house and PE and then competed for house points.
- ★ Year 9 kete on the wall in the hall – every Year 9 weaves a star to add to it during orientation week along with Kapa Haka and Pasifika activities during the orientation week to encourage participation
- ★ An active Cultural Council with a supportive kaiako ran lunchtime activities incorporating various cultural arts and crafts connected to various cultures, events and language weeks.
- ★ Attendance of key staff at the year long Takitini Culturally Responsive PLD
- ★ A Year 12 Raranga module has been developed for the 2024 timetable.
- ★ An increase in numbers taking te Reo Māori for 2024 has occurred. See below in comparison to 2023

Year level	2023 Numbers	2024 Numbers
Year 9 (compulsory half year within options rotation)	78	92
Year 10	8	19
Year 11	4	6
Year 12	3 (via correspondence)	8 + (8 ākonga taking Year 12 Raranga module)
Year 13	0	1

- ★ More te reo is being used in communications with whānau.
- ★ A huge amount of work has occurred by all staff to upskill and include Mātauranga Māori units into the new NCEA Level 1 program.
- ★ Both Poutamatia and Pasifika have grown in size and Pasifika attended Pasifika Fusion and not only competed in the cultural performance but also in debating, speeches, dance and the quiz.

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

- ★ Our new Wharenuī (Poutamatia) is being fully utilised by the te Reo Māori classes and further refurbishments are being made to our foyer and

admin area to reflect a more modern welcoming environment.

- ★ Upgrade of numerous classroom/spaces.
- ★ Growing capability amongst staff re appropriate cultural practices and tikanga.
- ★ The Enviro group with the support from our Property team, implemented a full recycling system.
- ★ The Enviro team prepared a successful gala night involving performances from our kapa haka, music, Pasifika ākonga and ākonga and the community came in and ran stalls.
- ★ New kapa haka and Pasifika uniforms were sourced which made these ākonga feel more supported and respected.
- ★ ākonga feedback around our school environment sought. Budget set aside to update student artwork on our walls around our kura to reflect our student community.
- ★ We are endeavouring to celebrate and share numerous achievements and successes via our newly revamped Facebook page which has received a lot of positive feedback from students and community.
- ★ Our prospectus has been updated and revamped to reflect our school community more.

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

- ★ ATL reporting to whānau was completed two times each term.
- ★ Parent teacher interviews was cancelled due to PPTA Strike action.
- ★ Two times Academic Mentoring with whānau occurred. (81% in term 1 and 75% in term 3).
- ★ Option choice evening had a huge turnout (120 + people attended – not including staff) - Timing was good. Past years there has been approximately 40 attending.
- ★ 2024 timetable was created earlier allowing for deans to meet with whānau and ākonga to work through subject clashes and anomalies in 2023.
- ★ Engagement of our Samoan community who came in to share a number of interactive activities with over 40 students during Samoan language week.
- ★ Senior deans and careers kaiako met with individual whānau and ākonga to support transition out of school and into further training.
- ★ Careers kaiako and Gateway placement co-ordinator met with all whānau and ākonga of Gateway students to discuss work placements and future potential pathways at the beginning of the 2023 year.

**4. Ongoing and regular tracking of our priority students occurs to ensure the best support is provided in regard to academic mentoring, career guidance and pastoral support to enable them to reach their potential.**

- ★ A visual tracking wall with all our senior NCEA ākonga has been created in the staff room and there is a blind to cover this up if there are ever outside guests present. This was continually updated throughout the year.
- ★ Priority ākonga at the senior level were discussed at targeted kaiako hui with a solution-based approach on how we could support each individual.
- ★ Classroom problem solving hui continued weekly that all kaiako that taught that class attended. These were run by our SCT and focused on a junior core class weekly. All kaiako contributed to this, sharing best practice and focused on solution and next steps/support for the class or/and



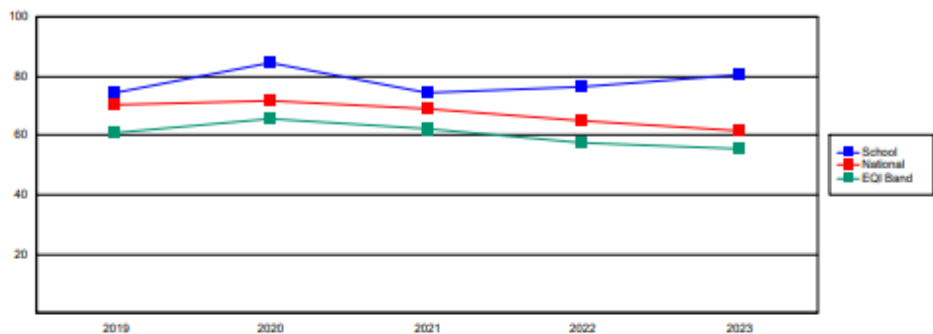
individuals.

- ★ Leavers/entrance data has been gathered and set up for ongoing monitoring moving forward for all current year levels. Trends will be shared.
- ★ Several transition opportunities including a transition week was set up by our LC and 2024 Year 9 dean in conjunction with RTLB/whanau to assist and ease the transition anxiety of some of our priority year 9 students starting in 2024.
- ★ More RTLB referrals were made in 2023 – a closer working relationship with RTLB was established with one of our DP's also attending SENCO hui.
- ★ ESOL classes were re-established and ESOL students were identified early and attend these classes.
- ★ Pasifika ākonga hosted a fia fia evening for our community which was well attended.
- ★ Kaiako are providing numerous workshops/one on one opportunities in their own time over weekends, holidays and after school in various subjects to assist our NCEA ākonga to meet national deadlines.
- ★ Senior ākonga had to meet criteria to be signed off for study leave.
- ★ Time and energy has been put into connecting with our new attendance service, police regarding our chronic attenders. New processes were collaboratively developed.
- ★ A lot of wrap around support/agencies have been put in place for a number of our Year 9 ākonga with reoccurring pastoral entries.
- ★ Careers kaiako working with senior whānau and ākonga re pathways and career decisions
- ★ Careers kaiako ongoing organisation via CATE to organise careers days, university visits, UCOL open days etc.
- ★ School Attendance averaged to 79.3% regular attendance for the year with a substantial drop in term 2 to 73.3% from the 84.5% in term 1 (Term 3 = 80%, Term 4 = 79.5%). We do believe that the PPTA strikes had a significant detrimental effect on our term 2 attendance data but we did not get close to our 85% attendance for the year.

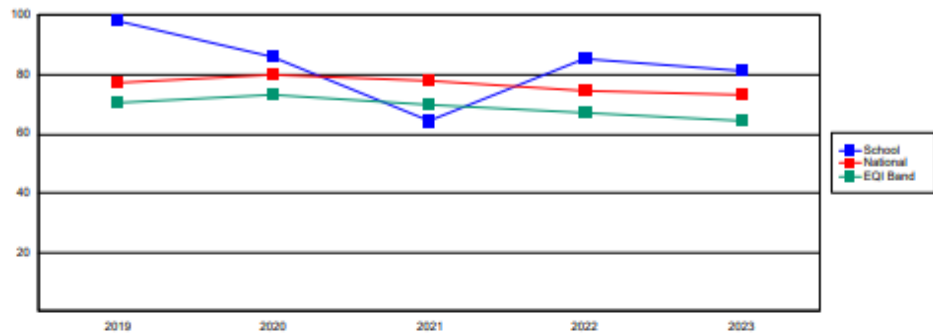
#### **WGC 2023 NCEA Student Achievement and below in comparison to National data**

Level	2023	2022	2021	2020	2019	2018	2017
1	81.3%	79.5%	74.7%	84.7%	77%	93.2%	91.1%
2	81.2%	85.7%	64.2%	86.1%	96.8%	87.5%	83.6%
3	75.0%	65.6%	66.7%	75.5%	78.1%	81.6%	78.3%
UE	40.9%	37.5	35.1%	41.5%	34.4%	40.8%	41.3%

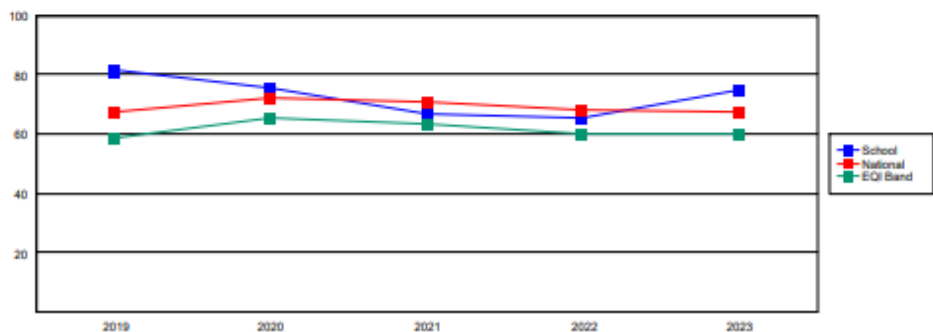
Year 11 - NCEA Level 1



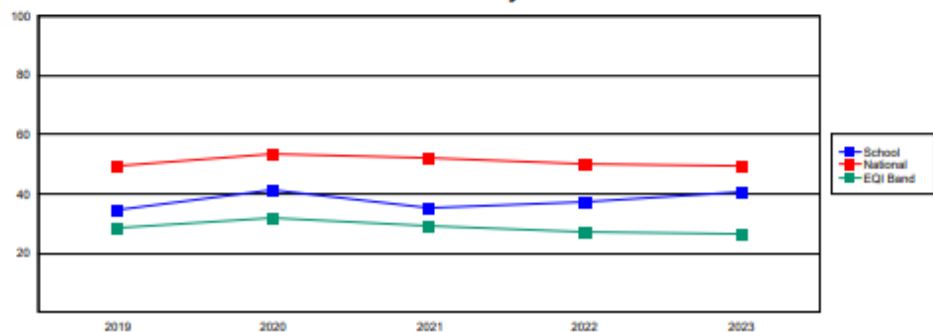
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



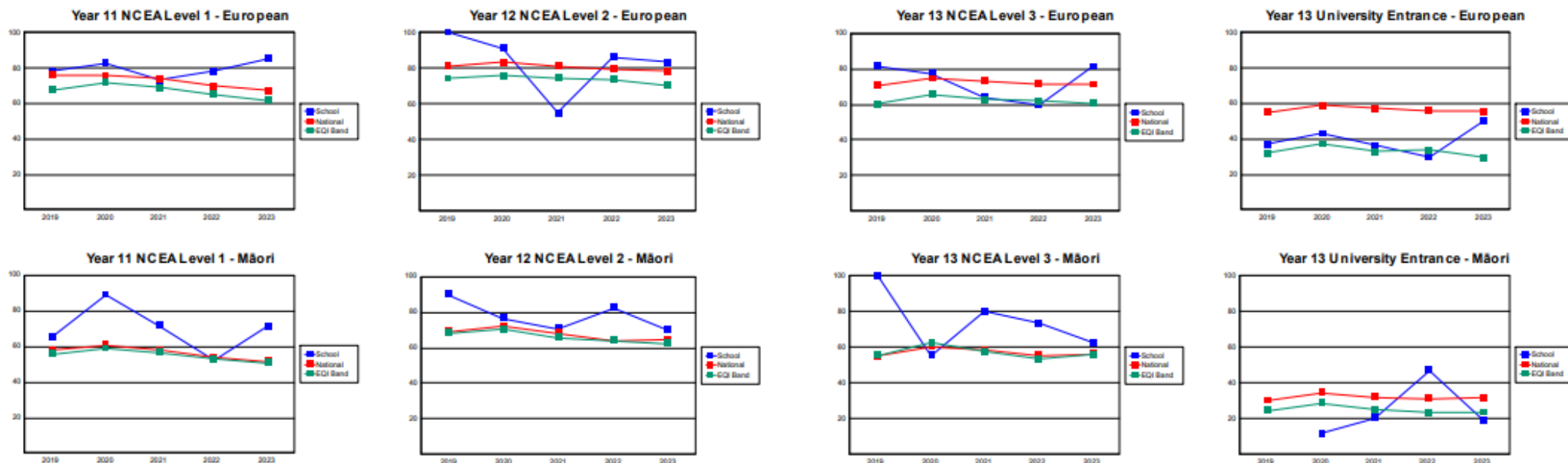
★ We are pleased overall with our Level 1, 2 and 3 results. We predicted lower NCEA Level 1 results than what we got which is pleasing to note as the cohort was not the strongest we have had according to their aSTtle results from the junior school. Nationally, there has been a slow trend Downwards for NCEA, however, for our level 1, 3 and UE we are trending back upwards.

★ Not all of our ākongā that wanted UE got it – which is disappointing though a number of these ākongā were on our priority list due to past performances over Level 1 and 2.

## WGC 2023 Achievement by Ethnicity

Level	Asian	European	Māori	Middle Eastern	Pacific Peoples
1		85.2%	71%	100%	50%
2		83%	70%	100%	50%
3	100%	81.3%	62.5%		100%
UE	100%	50%	18.8%		0%

Please note: Our Asian, Middle Eastern and Pacific Peoples data only reflect a small minority of our student population



★ Despite our European and our Māori ākonga doing better than national data suggests, there is still a big inequity in our NCEA achievement results for our Māori ākonga in comparison to our European ākonga across all NCEA/UE Levels. Success across all our NCEA results does also have a strong correlation with our attendance data.

### WGC 2023 Endorsement results:

Level with Excellence	2023	2022	2021	2020	2019	2018	2017
1	4.9%	19.4%	5.4%	6%	10.4%	13%	5.9%
2	10.7%	4.2%	0	8.1%	10%	7.1%	11.8%
3	6.1%	0	5.3%	2.5%	4.0%	0%	5.6%

Level with Merit	2023	2022	2021	2020	2019	2018	2017
1	23%	30.6%	25%	26%	20.9%	31.9%	25.5%
2	12.5%	10.4%	14.7%	12.9%	8.3%	19%	21.6%
3	6.1%	33.3%	15.8%	7.5%	24%	12.5%	5.6%

- ★ Excellence endorsements have dropped again at Year 11 which we expected given the cohort that was entering this, though Level 2 endorsements were higher than previous years. This does seem to follow cohorts through. We are unsure how we will go regarding our Level 1 endorsements for 2024.

### **NEXT STEPS:**

- ★ *The need to make our attendance a strategic focus for 2024 moving forward.*
- ★ *To continue to encourage te reo Māori to be spoken more in and around kura and encourage participation in our kapa haka and Pasifika ropu.*
- ★ *More work needs to be done to engage our Māori ākonga and getting them to achieve to their potential.*
- ★ *Investigate other ways to engage with WGC those 15-20% of reluctant whānau to be part of the learning journey for their ākonga.*
- ★ *Consistent communication home so whānau are well informed of progress, upcoming assessments and celebrations.*

## GOAL TWO:

Develop and embed literacy and numeracy strategies across all curriculum areas

### TO ACHIEVE THIS, WE INTENDED TO:

1. Develop and implement a school wide literacy and numeracy strategy
2. Participation in the NCEA literacy and numeracy pilots and specific Professional Development regarding Literacy and Numeracy

### OUR TARGETS

- ★ AsTTle results improve across the junior school.
- ★ % of students achieving their literacy and numeracy NCEA requirements increases from 2022. (Year 10 2022 results = 42% for reading (64% Nationwide), 34% for writing (33% Nationwide) and 44% numeracy).
- ★ All Kaiako will be teaching subject specific literacy and numeracy strategies/skills in their subjects particularly in the junior school and this will be evident in unit and or lesson plans.
- ★ Kaiako have a good understanding of how, when and what is to be assessed for NCEA literacy and numeracy.
- ★ Ākonga will have increased success in achieving NCEA literacy and numeracy at Year 10 and Year 11.

### OUTCOMES AND ANALYSIS OF DATA:

#### 1. Develop and implement a school wide literacy and numeracy strategies

- ★ Every department has been actively working at implementing Literacy and Numeracy skill with every year 9 and 10 unit having a literacy and or a numeracy focus.
- ★ Glossaries/vocabulary lists have been set up in every subject with the specific terminology for the new NCEA changes starting in 2024. (In some subjects literacy books have been provided – eg HPE)
- ★ A lot of PLD including staff writing PLD has gone into ensuring teachers and departments have been supported in developing a generic marking template for every junior unit to be implemented in 2024 so marks can be analysed against a common criteria.
- ★ The principal visited another secondary kura to look at how they implemented their literacy project, how they measured success and what tools they used.
- ★ The school hired a permanent kaiako as a literacy and numeracy specialist in term 4 to work with our Year 9 and 10 priority ākonga who were sitting at level 2/3 of the curriculum. During term 4, she worked with 12 Year 9 ākonga and 12 year 10 ākonga three times a week to aid them in developing their literacy skills. Data collection will be collated for 2024 to see the impact of this program.

End of Year 9 = Expected Curriculum level = Level 4

End of Year 10 = Expected Curriculum level = Level 5

#### Year 9 asTTle Data: Numeracy

#### Year 10 asTTle Data: Numeracy

asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results	asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results
Level 5B or above	15%	19%	32%	Level 5B or above	34%	58%	49%
Level 4 (4B, 4P and 4A)	27%	35%	29%	Level 4 (4B, 4P and 4A)	42%	28%	36%

Level 3 (3A, 3P and 3B)	47%	36%	36%	Level 3	23%	22%	15%
Level 2 and below	17%	9%	3%	Level 2 and below	3%	0	0

- Term 1 e-asTTle tests were taken during week 6/7 of term 1.

Although we see a marked improvement of our ākongā in both Year 9 and 10 from their term 1 and term 4 Numeracy e-asTTle results, we still have 46% of our Year 9 ākongā below expected curriculum level at the end of the year and approximately 40% below expected curriculum level at Year 10.

#### Year 9 asTTle Data: Reading

#### Year 10 asTTle Data: Reading

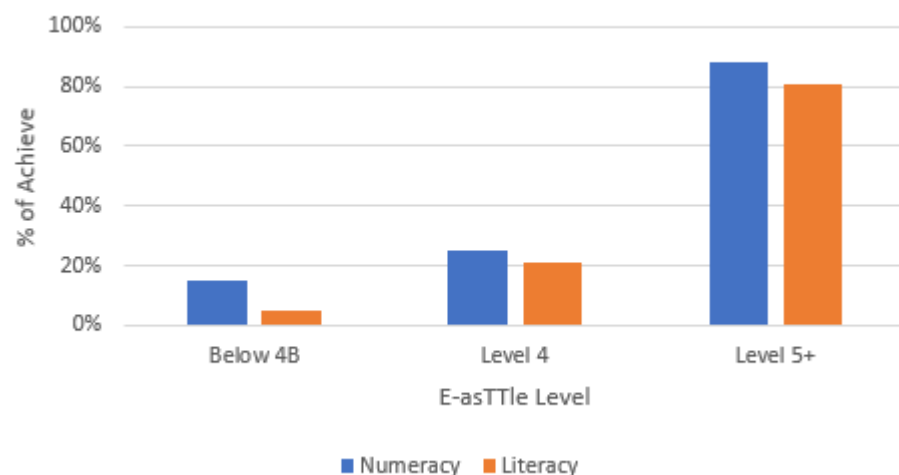
asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results	asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results
Level 5B or above	21%	20%	19%	Level 5B or above	41%	42%	22%
Level 4 (4B, 4P and 4A)	47%	42%	52%	Level 4 (4B, 4P and 4A)	46%	41%	50%
Level 3 (3A, 3P and 3B)	20%	20%	19%	Level 3	12%	14%	17%
Level 2 and below	12%	14%	11%	Level 2 and below	2%	3%	7%

There has been no shift between term 1 and 4 for our reading data which is concerning so we have not met our target of improvement in our e-asTTle results regarding our reading. A number of new ākongā arriving throughout the year and not sitting the term 1 test may account for some of this though this is not reflected in the numeracy data. Maybe the focus on the NCEA co-requisites has had an impact on this as well. With our reading asTTle data, we have 34% of our Year 9 ākongā sitting below the expected Year 9 Level 4 curriculum level and 58% sitting below the level 5 expected curriculum level for our Year 10 ākongā.

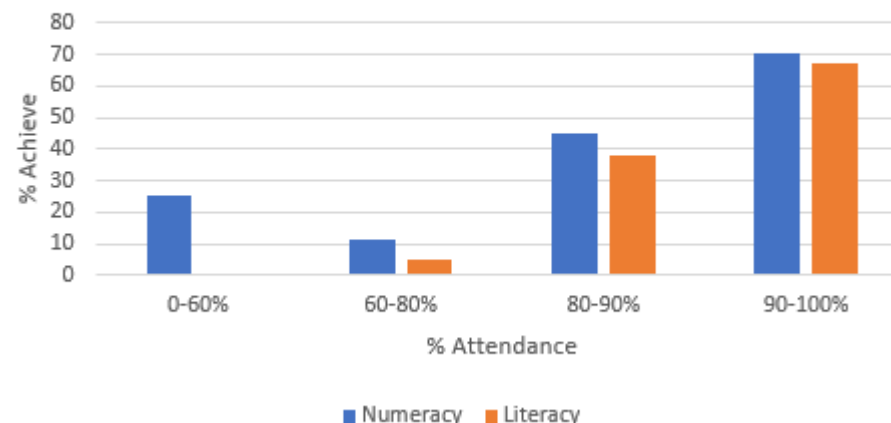
## 2. Participation in the NCEA literacy and numeracy pilots and specific Professional Development regarding Literacy and Numeracy

- ★ 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 May and November each year. Those ākongā who are at level 5B of the curriculum have a 90% chance of passing this, ākongā at level 4A have a 70% chance of passing this. (Please see our data in the below graph of our ākongā who have achieved the Numeracy and/or Literacy in comparison to their e-asTTle results and in comparison, to their attendance – there are strong correlations here).
- ★ We have a significant proportion of ākongā that enter into WGC as a Year 9 at Level 2 of the curriculum (see above). 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.

WGC 2023 E-asTTle levels vs NCEA Co-requisites



WGC % Attendance vs NCEA Co-requisite Achievement for 2023



- ★ Kaiako have had numerous PLD on the new literacy and numeracy standards and there has been a focus on spelling and grammar checks, use of capital letters and full stops across all subjects. Kaiako have a better understanding of the requirements of these co-requisites and all staff have completed the practice literacy and numeracy exams and looked at the marking criteria.
- ★ Departments have also looked at how they can include similar examples to the lit/num exams in their units of work and make links for the ākongā around this.
- ★ All Year 10 ākongā sat the literacy and numeracy exams in 2023 – as a school we did not discriminate who should and should not sit these.

**Literacy and Numeracy Co-requisites Results from 2022 and 2023**

Level 1 Literacy and Numeracy Co-requisites	2023 Year 10 cohort Achieved (68 ākongā)	2022 Year 11 pilot Achieved (80 ākongā sat)
Reading: 32403 (5 credits)	69% (47 ākongā)	42%
Writing: 32403 (5 credits)	71% (48 ākongā)	34%
Numeracy: 32406 (10 credits)	60% (41 ākongā)	44% (Yr 10/11 ākongā)

- ★ There has been a significant increase in the number of ākongā from 2022 to 2023 that have passed the pilot co-requisites. I would like to think that this is due to our focus on the deliberate and targeted teaching of literacy and numeracy skills across all subject areas to better prepare our ākongā for these exams. Not due to the change in the standard of the exams or marking to fit more of a bell-shaped curve nationally.
- ★ 51% of our 2023 Year 10 cohort enter the new Level 1 NCEA framework in 2024 with both their Literacy and Numeracy co-requisites.
- ★ 90.8% of our 2023 Year 11 cohort did get the required Numeracy credits with eight students not getting the required 10 Numeracy credits and will have to continue to sit the Level 1 Numeracy exam in 2024 to qualify for NCEA. Five of these eight students also have major attendance issues.

- ★ 4.5% (4 ākongā) of our 2023 Year 12 cohort still did not get their required 10 Numeracy Level 1 credits and will have two opportunities in 2024 to gain this via the Numeracy exam. Two of these ākongā only arrived to WGC in the 2023 year with little to no previous NCEA credits. 2% (1 ākongā) of our Year 12 cohort did not get their required Level 1 Literacy credits and will have two opportunities in 2024 to gain this via the reading and writing exams.

### NEXT STEPS:

- ★ *School wide PLD continued focus for 2024 on literacy and numeracy strategies in the junior school with 100 PLD hours with Ken Kelpin and Evaluation Associates*
- ★ *Continuation and development of deliberate and targeted teaching of literacy and numeracy skills across all subject areas.*
- ★ *Continue to upskill all our kaiako and ākongā so they are familiar with the sorts of questions asked and layout used for both the literacy and numeracy NCEA externals.*
- ★ *Implementation of our new junior assessment schedules.*
- ★ *Continued work is needed on differentiation within our classes.*
- ★ *On-going specialised literacy and numeracy support for our ākongā at level 2 and 3 of the curriculum that is measured and reported on.*

### GOAL Three:

All learning areas complete their planning and preparation for their 2024 NCEA Level 1 courses.

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

1. Four units – (two internal and two external) /20 credit courses will be planned by the end of the year and shared/reviewed to the HOD/curriculum committee
2. Participation of all teaching staff in subject specific Professional Development re NCEA Change for 2024.

#### OUR TARGETS

- ★ Endeavour to work collaboratively with other Whanganui kura in developing the new standards for NCEA Level 1.
- ★ Offering of regular professional development and time for our staff to develop the new standards.
- ★ MOE support from (NIFS and LAN) subject specific and NCEA specific support throughout the year for our staff.

### OUTCOMES AND ANALYSIS OF DATA:

#### 1. Four units – (two internal and two external) /20 credit courses will be planned by the end of the year and shared/reviewed to the HOD/curriculum committee

- ★ Departments drafted course outlines for NCEA Level 1 in term 1.
- ★ Dedicated time was given in department and staff meetings to discuss, plan and work towards being ready to implement this new program.
- ★ Piloted the new Literacy, Numeracy and Dance Level 1 NCEA program. Learnings were shared with all staff regarding these pilots.
- ★ Our DP lead numerous staff PLD sessions and ensured our staff were up to date with the latest NCEA information.



- ★ Our DP was pro-active with all of our HOD's and NZQA/MOE in instigating planning and preparing all our teachers to ensure units were planned and visible on-line for each department by the end of 2023. All departments by the end of the year had a planned outline and units of what they were going to teach moving into 2024.

## **2. Participation of all teaching staff in subject specific Professional Development re NCEA Change for 2024.**

- ★ WGC hosted the first regional NCEA teacher only day in April and the first regional moderation afternoon. All kaiako attended and connected with colleagues from other schools, NIF's (NCEA implementation facilitators and LAL's (Learning Area Leads). Various learning areas had on-going hui with the NIF's and LAL's throughout the year to enable clear planning for 2024.
- ★ All staff completed various subject specific mini PLD sessions re NCEA change on line in term 4.
- ★ Our second accord day was dedicated completely to planning for the 2024 NCEA changes and new Level 1 courses.
- ★ Staff felt as prepared as they could be to deliver the new NCEA Level 1 program going into 2024.

### **NEXT STEPS:**

- ★ *On-going time is provided for kaiako to reflect, adapt and improve units of work to best meet the standards and meet the needs of the ākonga in front of them.*
- ★ *NCEA moderation time for level 1 is important with kaiako from other kura.*
- ★ *A clear calendar of level 1 assessment and trips/school events is created for 2024 to ensure the most optimal environment is created for student wellbeing.*



## **Giving Effect to Te Tiriti o Waitangi (2023)**

Please see our SOV – particularly Goal 1 and Analysis of school data reports. We have also given effect to Te Tiriti o Waitangi via:

- Budget allocations – Kapa Haka tutor, uniforms, unit allocation for Te Reo Teacher and Head of Culture.
- Timetable – Yr 12 Raranga Module, Senior Māori class supported, compulsory Te Reo Māori for all Year 9 students year 10 option.
- Property improvements – wharehau, student work displays,
- School Wide Tikanga and cultural practice – Powhiri, blessing, assemblies, Cultural student council, Matariki celebrations, use of Te Reo Māori, Pronunciation.
- Whānau Engagement – numerous hui and kai shared, communications home.
- House activities – House Ki o rahi competitions
- Kahui Ako – Working alongside local Iwi to increase student engagement, improve cultural competencies, attending PLD specific workshops
- Supporting staff PLD – Te Reo Māori courses, Raranga courses, subject specific Te o Māori and localised curriculum PD
- Curriculum – inclusion of Aotearoa Histories Curriculum in History and Social Studies, numerous units that have been developed with strong links to Te O Māori/Matauranga Māori.
- Data – Student data break down and analysis including achievement, NCEA, UE, pastoral, attendance, referrals are broken down by SLT, Social Worker and departments to ensure Māori and Pasifika data is extracted and analysed. This is shared with the board.



## Evaluation of Student Progress and Achievement For 2023

School # 188

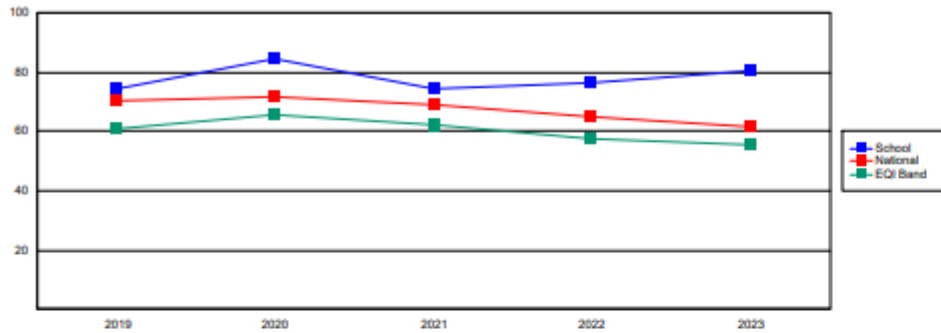
### 1. WGC NCEA Achievement and Progress

Level	2023	2022	2021	2020	2019	2018	2017
1	81.3%	79.5%	74.7%	84.7%	77%	93.2%	91.1%
2	81.2%	85.7%	64.2%	86.1%	96.8%	87.5%	83.6%
3	75.0%	65.6%	66.7%	75.5%	78.1%	81.6%	78.3%
UE	40.9%	37.5	35.1%	41.5%	34.4%	40.8%	41.3%

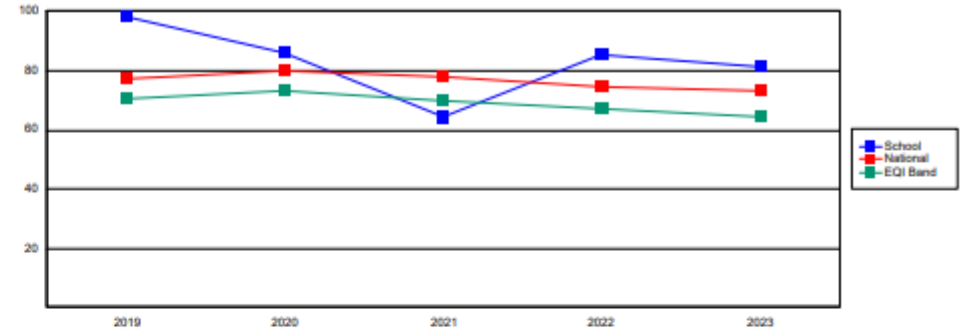
#### Evaluation:

- We are pleased overall with our Level 1, 2 and 3 results. We predicted lower NCEA Level 1 results than what we got which is pleasing to note as the cohort was not the strongest we have had according to their asTTle results from the junior school. Nationally, there has been a slow trend downwards for NCEA, however, for our level 1, 3 and UE we are trending back upwards.
- Not all of our ākongā that wanted UE got it – which is disappointing though a number of these ākongā were on our priority list due to past performances over Level 1 and 2.

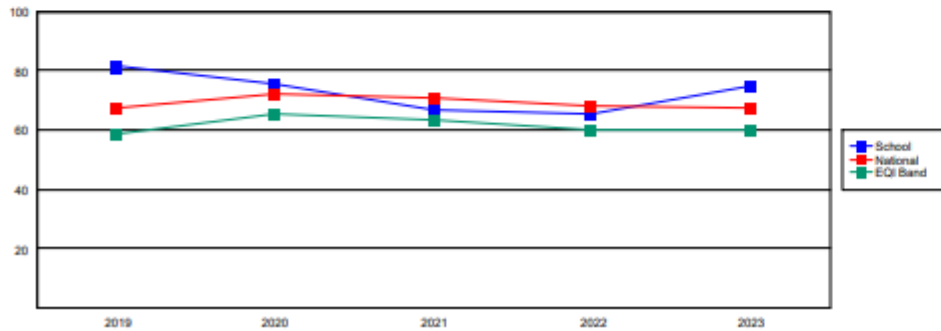
**Year 11 - NCEA Level 1**



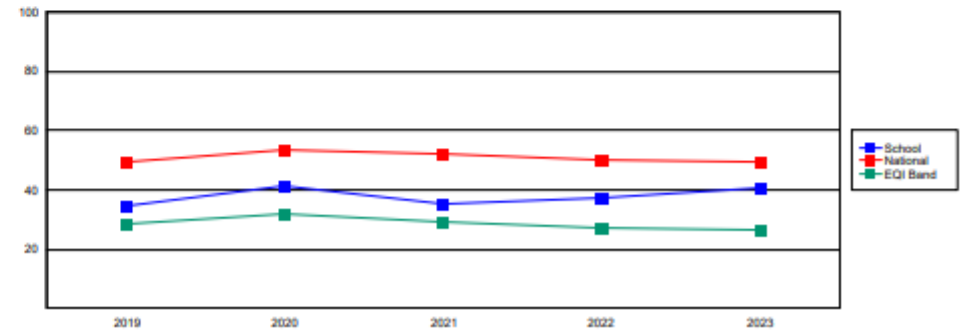
**Year 12 - NCEA Level 2**



**Year 13 - NCEA Level 3**



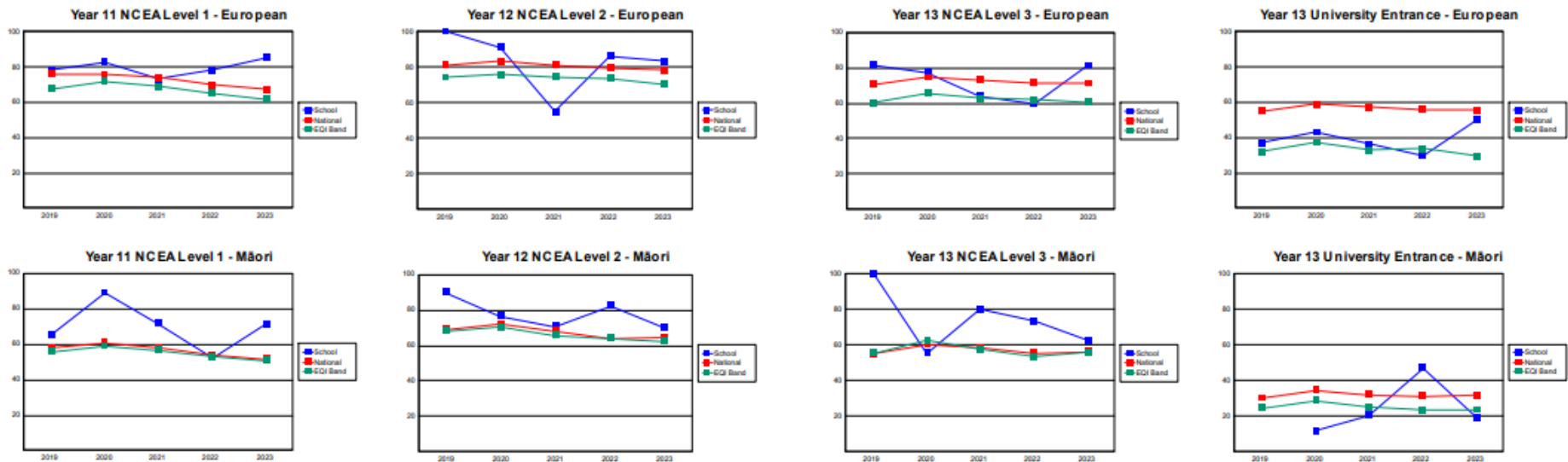
**Year 13 - University Entrance**



**WGC 2023 Achievement by Ethnicity**

Level	Asian	European	Māori	Middle Eastern	Pacific Peoples
<b>1</b>		85.2%	71%	100%	50%
<b>2</b>		83%	70%	100%	50%
<b>3</b>	100%	81.3%	62.5%		100%
<b>UE</b>	100%	50%	18.8%		0%

*Please note: Our Asian, Middle Eastern and Pacific Peoples data only reflect a small minority of our student population*



### Evaluation:

Despite our European and our Māori ākonga doing better than national data suggests, there is still a big inequity in our NCEA achievement results for our Māori ākonga in comparison to our European ākonga across all NCEA/UE Levels. Success across all our NCEA results does also have a strong correlation with our attendance data.

### WGC 2023 Endorsement results:

Level with Excellence	2023	2022	2021	2020	2019	2018	2017
1	4.9%	19.4%	5.4%	6%	10.4%	13%	5.9%
2	10.7%	4.2%	0	8.1%	10%	7.1%	11.8%
3	6.1%	0	5.3%	2.5%	4.0%	0%	5.6%

Level with Merit	2023	2022	2021	2020	2019	2018	2017
1	23%	30.6%	25%	26%	20.9%	31.9%	25.5%
2	12.5%	10.4%	14.7%	12.9%	8.3%	19%	21.6%
3	6.1%	33.3%	15.8%	7.5%	24%	12.5%	5.6%

- Excellence endorsements have dropped again at Year 11 which we expected given the cohort that was entering this year. Level 2 endorsements were higher than previous years. This does seem to follow cohorts through. We are unsure how we will go regarding our Level 1 endorsements for 2024 with the new changes.

### Literacy and Numeracy Co-requisites Results from 2022 and 2023

Level 1 Literacy and Numeracy Co-requisites	2023 Year 10 cohort Achieved (68 ākongā)	2022 Year 11 pilot Achieved (80 ākongā sat)
Reading: 32403 (5 credits)	69% (47 ākongā)	42%
Writing: 32403 (5 credits)	71% (48 ākongā)	34%
Numeracy: 32406 (10 credits)	60% (41 ākongā)	44% (Yr 10/11 ākongā)

- There has been a significant increase in the number of ākongā from 2022 to 2023 that have passed the pilot co-requisites. I would like to think that this is due to our focus on the deliberate and targeted teaching of literacy and numeracy skills across all subject areas to better prepare our ākongā for these exams. Not due to the change in the standard of the exams or marking to fit more of a bell-shaped curve nationally.
- 51% of our 2023 Year 10 cohort enter the new Level 1 NCEA framework in 2024 with both their Literacy and Numeracy co-requisites.
- 90.8% of our 2023 Year 11 cohort did get the required Numeracy credits with eight students not getting the required 10 Numeracy credits and will have to continue to sit the Level 1 Numeracy exam in 2024 to qualify for NCEA. Five of these eight students also have major attendance issues.
- 4.5% (4 ākongā) of our 2023 Year 12 cohort still did not get their required 10 Numeracy Level 1 credits and will have two opportunities in 2024 to gain this via the Numeracy exam. Two of these ākongā only arrived to WGC in the 2023 year with little to no previous NCEA credits. 2% (1 ākongā) of our Year 12 cohort did not get their required Level 1 Literacy credits and will have two opportunities in 2024 to gain this via the reading and writing exams.

## 2. Junior Data

End of Year 9 = Expected Curriculum level = Level 4

End of Year 10 = Expected Curriculum level = Level 5

### Year 9 asTTle Data: Numeracy

### Year 10 asTTle Data: Numeracy

asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results	asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results
Level 5B or above	15%	19%	32%	Level 5B or above	34%	58%	49%
Level 4 (4B, 4P and 4A)	27%	35%	29%	Level 4 (4B, 4P and 4A)	42%	28%	36%
Level 3 (3A, 3P and 3B)	47%	36%	36%	Level 3	23%	22%	15%
Level 2 and below	17%	9%	3%	Level 2 and below	3%	0	0

- Term 1 e-asTTle tests were taken during week 6/7 of term 1.

Although we see a marked improvement of our ākonga in both Year 9 and 10 from their term 1 and term 4 Numeracy e-asTTle results, we still have 46% of our Year 9 ākonga below expected curriculum level at the end of the year and approximately 40% below expected curriculum level at Year 10.

#### Year 9 asTTle Data: Reading

#### Year 10 asTTle Data: Reading

asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results	asTTle Level	2023 Term 1 Results*	2023 Term 4 Results	2022 Term 4 Results
Level 5B or above	21%	20%	19%	Level 5B or above	41%	42%	22%
Level 4 (4B, 4P and 4A)	47%	42%	52%	Level 4 (4B, 4P and 4A)	46%	41%	50%
Level 3 (3A, 3P and 3B)	20%	20%	19%	Level 3	12%	14%	17%
Level 2 and below	12%	14%	11%	Level 2 and below	2%	3%	7%

#### Evaluation:

There has been no shift between term 1 and 4 for our reading data which is concerning so we have not met our target of improvement in our e-asTTle results regarding our reading. A number of new ākonga arriving throughout the year and not sitting the term 1 test may account for some of this though this is not reflected in the numeracy data. Maybe the focus on the NCEA co-requisites has had an impact on this as well. With our reading asTTle data, we have 34% of our Year 9 ākonga sitting below the expected Year 9 Level 4 curriculum level and 58% sitting below the level 5 expected curriculum level for our Year 10 ākonga. Our newly hired literacy specialist teacher started working with the Level 2 and 3 students in smaller groups three times a week with a targeted focus on literacy. We won't know the outcomes of this work until later in 2024.

#### Summary of our Junior Subject Data for 2023

Science:	2023 Outcomes
Year 9	Thinking with Evidence results show a significant improvement with both Test 3 and their starting position within Test 4 is solid with expected results Most students are achieving at or above level four of the curriculum.
Year 10	Thinking with Evidence results also show a significant improvement with 54-77% of the cohort achieving at and above Level Five of the curriculum

Mathematics:	2023 Outcomes
Year 9	The median increase between the beginning and end of year was two curriculum sublevels. Some value appears to have been added in general to the Year 9 learning. More emphasis on resilience and literacy in 2024 should help students interpret problems and experience a wider variety of problems to solve.

	Students on average made some progress. In particular the 'below curriculum' and 'at curriculum' students. Differentiation and literacy along with resilience will remain a focus in 2024 junior school mathematics. More progress was made this year for year 9 Māori learners than in previous years. There is still improvement required to accelerate all levels.
<b>Year 10</b>	The median increase was only one curriculum sublevel. Little value appears to have been added in general to the juniors learning. Students underperformed this year. The effects of having to provide NCEA level one assessments to the students hindered progress with the year 10 curriculum causing very little evident improvement in e-asttle levels. Māori results were similar, showing little to no improvement.

<b>Social Studies:</b>	<b>2023 Outcomes</b>
<b>Year 9</b>	65% of the Year 9 are working at Level 4 or above of the curriculum according to our data. Our Māori/Pasifika students did better in the essay writing than the visual interpretation this may be linked into the new units and more inclusion of ANZH curriculum and place-based work. Seemed better engagement from students.
<b>Year 10</b>	36% of the Year 10 ākonga by the end of the year were working at Level 5 or above of the curriculum with our Māori/Pasifika ākonga doing better than our non-Māori. Better engagement has been noted within the classroom by the teachers. Hoping for some consistency in teachers teaching this moving forward and therefore more confidence and understanding of the content.

<b>Technology:</b>	<b>2023 Outcomes</b>
<b>Year 9</b>	69% of all students were sitting at Level 4 or above of the curriculum and 75% of Māori/Pasifika students at Level 4 or above. There was more focused projects that included more Mātauranga Māori aspects and concepts and less teacher movement between classes which we believe lead to more consistency.
<b>Year 10</b>	78% of all students were sitting at Level 5 or above of the curriculum and 63% of Māori/Pasifika students at Level 5 or above. This is a considerable increase from the 2022 year. Absences play a huge part in the results for those students that are sitting below Level 5 of the curriculum as work is not being completed.

<b>Health and PE:</b>	<b>2023 Outcomes</b>
<b>Year 9</b>	For Physical Education: 92% of all students are working at Level 4 or above of the curriculum In Health, 92% of all students are working at Level 4 or above and 87% of Māori/Pasifika students are working at Level 4 or above. Engagement and attendance is the biggest barrier to achievement and reflects those ākonga sitting at Level 3 or below.



<b>Year 10</b>	For Physical Education: 83% of all students (79% Māori/Pasifika) are working at Level 5 or above of the curriculum In Health, 67% of all students (and 54% of Māori/Pasifika students) are working at Level 4 or above. Staffing, engagement and attendance issues played a big role in student achievement. Māori underperformed when compared with non-Māori on the assessments completed. There is a clear need for enhanced learning and literacy strategies to be applied in health as one third of all students are working below the expected curriculum level (nearly ½ of our Māori/Pasifika students).
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<b>The Arts:</b>	<b>2023 Outcomes</b>
<b>Year 9</b>	<p>Dance: 90% of all ākonga achieved to Level 4 curriculum which is a significant increase from 2022. Students responded well to choice and agency in the course. Next steps were to further embed literacy strategies into lessons.</p> <p>Drama: 100% of all ākonga achieved to Level 4 of the curriculum with almost 20% of students nearing Level 5. Class dynamics was an obstacle for a number of ākonga.</p> <p>Music: An increase in uptake of this option choice was pleasing to see. 63% achieved at Level 4 of the curriculum while 35% were achieving at below Level 3 of the curriculum</p> <p>Visual Art: These were at capacity classes and very popular. A large percentage of ākonga were working at Level 4 of the curriculum with a large percentage of ākonga Māori achieving at or above the curriculum level.</p>
<b>Year 10</b>	<p>Dance: 82% of all ākonga achieve to Level 5 of the curriculum with an increase in numbers joining dance throughout the year. Students were well engaged. Next steps were to encourage students to take more creative risks.</p> <p>Drama: 100% of all ākonga achieved to Level 5 of the curriculum with 34% of students nearing Level 6. This was the most successful Year 10 cohort to date due to high expectations and effective class dynamics.</p> <p>Music: 2023 saw two year 10 music classes (increase in numbers). 62% of all students achieved to the Level 5 curriculum where there was 38% who were sitting at Level 4 of the curriculum. There were no real disparities between ethnicities.</p> <p>Visual Art; 85% of all ākonga were working at Level 5 of the curriculum with comparable results between Māori and European. Personal choice proved empowering for our ākonga. Poor attendance was the key reason 15% did not meet the curriculum level.</p>

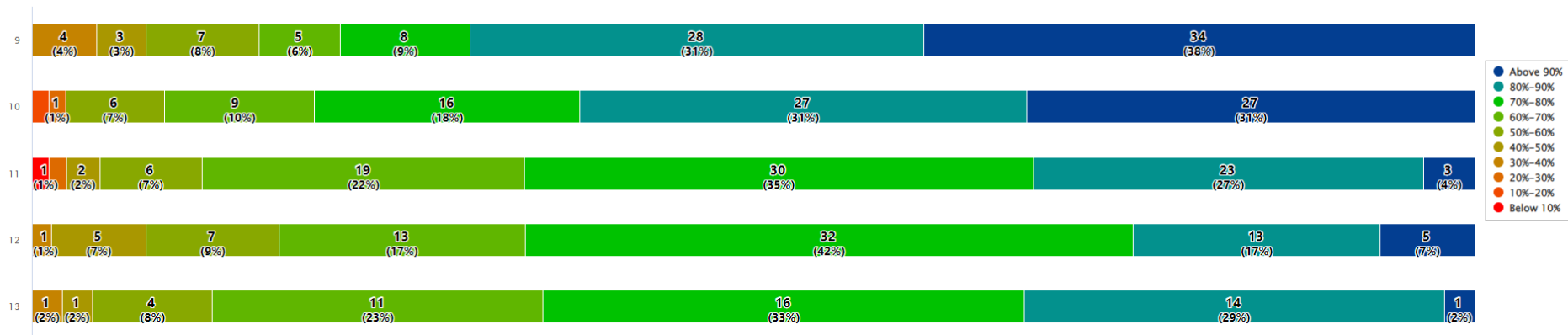
- Kaiako have invested a lot of time this year in developing new units that are more engaging for all ākonga, incorporating local history, Mātauranga Māori concepts along with Literacy and Numeracy specific skills which will hopefully be fully implemented in 2024. For some subject areas, an increase in engagement has been noted which is pleasing to see along with an increase in ākonga Māori results. There are still disparities that exist within a number of subjects.
- 2024 will be the first time that our new marking schedules that have been developed across all junior subjects will be used. This will provide hopefully more consistency across departments in reporting and analysis.

### 3. Attendance:

2023 Termly attendance%	Term 1	Term 2	Term 3	Term 4
<b>Attendance %</b>	84.5%	73.3%	80%	79.4%

Attendance Data (10 Point Scale) Year To Date - 2023 - 100% Bar Chart

Split By: Year Level



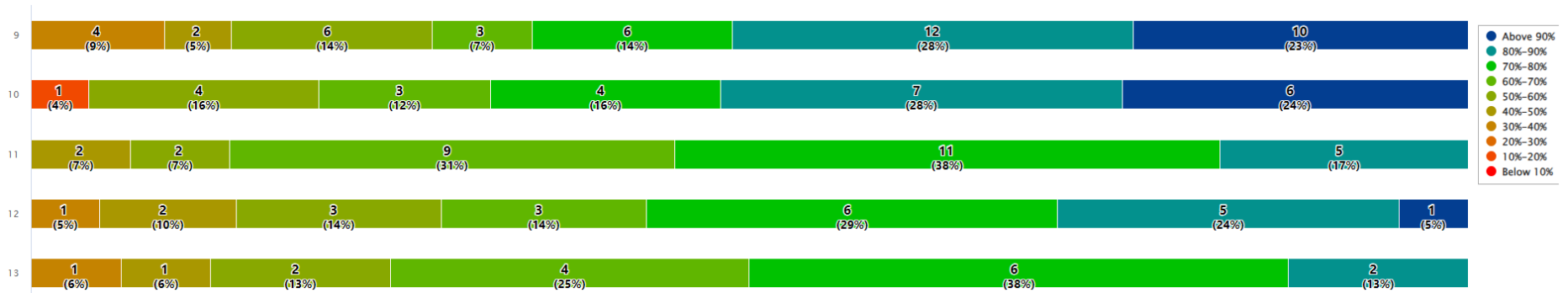
### Evaluation:

- Our overall attendance for 2023 was 79.3%. This is appalling and has dropped each year by 3% over the last couple of years.
- Our term 2 data dropped significantly and we believe this was due to the PPTA strikes – how these were recorded in our attendance data and another bout of COVID that went through the school.
- Looking at our graphs below, we have a significant number of students sitting between that 70-80% attendance which needs to be improved. We spend a lot of time focussing on our chronic attendees but we need to focus on big group of 70-80% group as well, encouraging an increase in their attendance.
- The below two graphs show our attendance break down filtered via ethnicity: Māori and NZ European. There are very clear attendance disparities between our Māori and NZ European ākonga with the graph showing a significantly high proportion of Māori ākonga with considerably lower attendance rates.

Attendance Data (10 Point Scale) Year To Date - 2023 - 100% Bar Chart

Split By: Year Level

Filtered By: Maori



Attendance Data (10 Point Scale) Year To Date - 2023 - 100% Bar Chart

Split By: Year Level

Filtered By: NZ European/Pakeha/Other European



4. **Leavers Data:** (see the table below)

- In 2023, we had 42 new students across the year levels have arrived that were not part of the beginning Year 9 cohort and 65 leavers throughout the year groups – some of these students left at the end of their school year in Year 12 (9). Four students were International students, and a number (16) left due high on-going pastoral issues/excluded and or on-going chronic attendance.
- We have a very large transient group of ākongā that have moved around a lot between kura as there is a large number of ākongā that start throughout the year who do not stay. (24 out of the 65 leavers). It would be interesting to see what the correlation is between these students and their attendance and negative pastoral incidences.

Year Level	Newcomers that did not start with the cohort	Leavers #	Reason for Leaving	Where they went
Year 9	<p>15 ākonga</p> <ul style="list-style-type: none"> <li>6 started in week 2-4</li> <li>9 started after term 2</li> </ul> <p>Origins: Overseas, Waitara, Cullinane(3), WHS (3), Wellington East Girls, City, Onslow, Paraparaumu</p>	16 ākonga	<ul style="list-style-type: none"> <li>2 excluded, 5 had huge pastoral/attendance issues, 1 early exemption, 1 went overseas, 1 hostel – homesick went back home, 2 friendships stronger in other schools, NETTS.</li> <li>8 out of the 16 students that left during the year did not start at the beginning of the year with the cohort.</li> </ul>	<p>3 = WHS – (1 with pastoral issues)  4 = City – (all huge pastoral concerns)  1= Te Kura  1 = Early Exemption  2 = Excluded (1 went to City)  1 = Home Taumaranui  1= Overseas  1 = Home-schooled  1= Out of town</p>
Year 10	<p>6 ākonga</p> <ul style="list-style-type: none"> <li>4 started after the first 2 weeks</li> </ul> <p>Origins: Overseas, WHS, City, Onslow, Te Kura, St Joseph Māori Girls</p>	9 ākonga	<ul style="list-style-type: none"> <li>Some left end of the Year 10 year</li> <li>3 of these ākonga were transient students and arrived and left within the school year</li> </ul>	<p>3= WHS (transitioning, friendships, pastoral)  1 = City (Māori Culture)  1 = Excluded (went to City)  1 = Patea Area  1 = Rangitikei (pastoral issues)  1 = Te Kura  1 = Waioru (\$ hostel – left end of 2023)  1 = NETTS</p>
Year 11	<p>15 ākonga</p> <ul style="list-style-type: none"> <li>7 started Year 11 after the first few weeks of the school year</li> <li>1 re-enrolled after being NETTS</li> <li>7 were internationals on short term stays</li> </ul> <p>Origins: Cullinane, Collegiate, WHS (4), Wellington High, Awatapu</p>	15 ākonga	<ul style="list-style-type: none"> <li>3 of these ākonga were International ākonga on a short term stay. The other 4 will leave throughout 2024.</li> <li>5 who left were transient and had only arrived in the 2023 year.</li> <li>Another 4 who left did not start WGC with this cohort in year 9 but arrived later in Year 9 or 10.</li> <li>1 returned from Alternative Education only to be excluded later that year.</li> </ul>	<p>1 = Te Kura after re-enrolling  1= Health school and then left schooling  3 = End of schooling (one got Level 1 NCEA)(other two left when turned 16)  1 = excluded  4 = transferred to another school (WHS, Masterton, other schools)  1 = Early Exemption  1 = NETTS  3 = International - Overseas</p>
Year 12	<p>6 ākonga</p> <ul style="list-style-type: none"> <li>3 were international short stays</li> </ul>	17 ākonga	<ul style="list-style-type: none"> <li>One re-enrolled to complete her level 2 prior to leaving.</li> <li>5 left at the end of the 2023 schooling year and went onto further training or jobs</li> </ul>	<p>2 = another school (WHS, Te Kura)  9 = Left with Level 2 – finished schooling  4 = on-going attendance issues</p>

	Origins: ALT Ed, Te Kura, Spotswood		<ul style="list-style-type: none"> <li>4 of the leavers did not start with the rest of the cohort in 2020. One of these came from Alt Ed at the beginning of 2023 with no credits and did get Level 1.</li> </ul>	7 = Left with Level 1 – some of these were transitioned into further training, some left at 16 years, jobs 1 = International
Year 13	<p>No new students to this year group in 2023 and the year group started at 48</p> <ul style="list-style-type: none"> <li>One of these students is in the LC and will stay until she is 21</li> </ul>	8 ākonga prior to the end of the school year	<ul style="list-style-type: none"> <li>1 left in the first two weeks</li> <li>3 went to other schools – 1 was excluded from our hostel so went home to Taumaranui. 1 = Te Kura, 1 = Correspondence</li> <li>2 had on-going chronic attendance issues</li> <li>1 arrived from overseas in 2022 with no credits and struggled – went onto Te Kura</li> <li>5 of the 8 that left during the year had Level 2</li> </ul>	<p>Of the 41 that remained for the year:</p> <ul style="list-style-type: none"> <li>1 stayed at WGC LC</li> <li>8 got Level 2 NCEA</li> <li>31 got Level 3 NCEA</li> <li>18 out of the 31 got University Entrance</li> </ul> <p>10 students we believe have gone to University, a number are taking a gap year, 2 were heading to summer camp in America, Many have jobs. 4 students at the end of last year were unsure still of where and what they were doing so they met with our careers advisor again.</p>