



# **2018 Annual Report and Financial Statements**

**Excellence in learning**

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**Christianity in living**

# **Excellere College**

## **Annual Report for the year ended 31 December 2018**

|                               |                                   |
|-------------------------------|-----------------------------------|
| <b>Ministry Number:</b>       | 429                               |
| <b>Principal:</b>             | Graeme Whitehead                  |
| <b>School Address:</b>        | 39 Great North Road, Kamo         |
| <b>School Postal Address:</b> | PO Box 4237, Kamo                 |
| <b>School Phone:</b>          | 09 435 2458                       |
| <b>School Email:</b>          | office@excellerecollege.school.nz |
| <b>Service Provider:</b>      | Edtech Financial Services Ltd     |

Excellere College

## Members of the Board of Trustees

For the year ended 31 December 2018

| Name             | Position       | How position on Board gained | Occupation | Term expired/expires |
|------------------|----------------|------------------------------|------------|----------------------|
| Don Birkett      | Chairperson    | elected                      | Manager    | June 19              |
| Paul Erceg       | Parent Rep     | elected                      | Builder    | June 19              |
| Quintin Browne   | Parent Rep     | elected                      | Builder    | June 19              |
| Taina Savage     | Parent Rep     | elected                      | Teacher    | Nov 20               |
| Mike de Vetter   | Parent Rep     | elected                      | Pastor     | Nov 20               |
| Vaughn Darby     | Proprietor Rep | appointed                    |            | Resigned July 2018   |
| Brayden Grant    | Proprietor Rep | appointed                    |            |                      |
| Mirko Wojnowski  | Proprietor Rep | appointed                    |            |                      |
| Graeme Whitehead | Principal      | appointed                    | Principal  | June 19              |
| Danielle Smith   | Staff Rep      | elected                      | Teacher    | Oct 19               |
| Sarah Shortland  | Student Rep    | elected                      | Student    |                      |

# **Excellere College**

## **Annual Report**

For the year ended 31 December 2018

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**Excellere College**  
**Statement of Responsibility**

For the year ended 31 December 2018

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

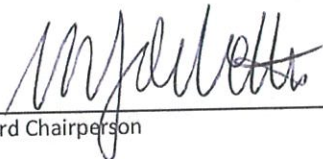
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Michael James de Vetter

Full Name of Board Chairperson



Signature of Board Chairperson

28.5.19

Date:

Nicole Grammer

Full Name of Principal



Signature of Principal

28.5.19

Date:

**Excellere College**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

|   |       | 2018                 | 2018                   | 2017                 |
|---|-------|----------------------|------------------------|----------------------|
|   | Notes | Actual               | Budget                 | Actual               |
|   |       | \$                   | (Unaudited)            | \$                   |
|   |       |                      | \$                     |                      |
| <b>Revenue</b>  |       |                      |                        |                      |
| Government Grants   | 2     | 2,168,245            | 1,867,987              | 2,008,947            |
| Locally Raised Funds  | 3     | 87,582               | 1,000                  | 66,957               |
| Use of Land and Buildings Integrated                        |       | 345,120              | 406,800                | 406,800              |
| Interest Earned   |       | 5,381                | 6,000                  | 6,429                |
| International Students                                      | 4     | 49,323               | 50,000                 | 53,927               |
|   |       | <u>2,655,651</u>     | <u>2,331,787</u>       | <u>2,543,060</u>     |
| <b>Expenses</b>   |       |                      |                        |                      |
| Locally Raised Funds  | 3     | 35,263               | -                      | 63,787               |
| International Students                                      | 4     | 20,837               | 44,000                 | 30,081               |
| Learning Resources  | 5     | 1,898,699            | 1,576,832              | 1,654,674            |
| Administration  | 6     | 128,472              | 133,485                | 121,279              |
| Finance Costs   |       | 1,060                | -                      | 7,871                |
| Property  | 7     | 447,245              | 541,506                | 593,434              |
| Depreciation  | 8     | 84,073               | 78,322                 | 60,467               |
| Loss on Disposal of Property, Plant and Equipment           |       | 4,325                | -                      | 415                  |
|   |       | <u>2,619,974</u>     | <u>2,374,145</u>       | <u>2,532,008</u>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>35,677</b>        | <b>(42,358)</b>        | <b>11,052</b>        |
| Other Comprehensive Revenue and Expenses                    |       | -                    | -                      | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u><u>35,677</u></u> | <u><u>(42,358)</u></u> | <u><u>11,052</u></u> |

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Excellere College****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

|  | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Balance at 1 January                                 | 308,936              | 308,936                             | 297,884              |
| Total comprehensive revenue and expense for the year | 35,677               | (42,358)                            | 11,052               |
| Equity at 31 December                                | 344,613              | 266,578                             | 308,936              |
| Retained Earnings                                    | 344,613              | 266,578                             | 308,936              |
| Equity at 31 December                                | 344,613              | 266,578                             | 308,936              |

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

UHY HAINES NORTON (AUCKLAND) LIMITED  
For identification purposes only

# Excellere College

## Statement of Financial Position

As at 31 December 2018

|   | Notes | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                     |       |                      |                                     |                      |
| Cash and Cash Equivalents                 | 9     | 130,669              | 214,784                             | 203,712              |
| Accounts Receivable                       | 10    | 119,250              | 104,150                             | 95,819               |
| GST Receivable                            |       | 18,211               | 15,500                              | 19,011               |
| Prepayments                               |       | 1,598                | 3,800                               | 4,415                |
| Inventories                               | 11    | 2,066                | 850                                 | 1,722                |
|   |       | <u>271,794</u>       | <u>339,084</u>                      | <u>324,679</u>       |
| <b>Current Liabilities</b>                |       |                      |                                     |                      |
| Accounts Payable                          | 13    | 132,704              | 165,560                             | 182,667              |
| Revenue Received in Advance               | 14    | 5,722                | 5,000                               | 10,662               |
| Provision for Cyclical Maintenance        | 15    | 26,915               | 23,500                              | 20,530               |
| Finance Lease Liability - Current Portion | 16    | 24,372               | 26,300                              | 27,362               |
| Funds Held on Behalf of ESOL Cluster      | 17    | 1,801                | 900                                 | 1,036                |
|   |       | <u>191,514</u>       | <u>221,260</u>                      | <u>242,257</u>       |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 80,280               | 117,824                             | 82,422               |
| <b>Non-current Assets</b>                 |       |                      |                                     |                      |
| Property, Plant and Equipment             | 12    | 335,290              | 238,354                             | 316,074              |
|   |       | <u>335,290</u>       | <u>238,354</u>                      | <u>316,074</u>       |
| <b>Non-current Liabilities</b>            |       |                      |                                     |                      |
| Provision for Cyclical Maintenance        | 15    | 20,164               | 23,800                              | 18,226               |
| Finance Lease Liability                   | 16    | 50,793               | 65,800                              | 71,334               |
|   |       | <u>70,957</u>        | <u>89,600</u>                       | <u>89,560</u>        |
| <b>Net Assets</b>                         |       | <u>344,613</u>       | <u>266,578</u>                      | <u>308,936</u>       |
| <b>Equity</b>                             |       | <u>344,613</u>       | <u>266,578</u>                      | <u>308,936</u>       |

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



# Excellere College

## Statement of Cash Flows

For the year ended 31 December 2018

|   |          | 2018            | 2018           | 2017           |
|---|----------|-----------------|----------------|----------------|
|   | Note     | Actual          | Budget         | Actual         |
|   |          | \$              | (Unaudited)    | \$             |
|   |          |                 | \$             |                |
| <b>Cash flows from Operating Activities</b>                 |          |                 |                |                |
| Government Grants   |          | 679,630         | 667,987        | 628,289        |
| Locally Raised Funds  |          | 76,337          | 1,000          | 92,477         |
| International Students                                      |          | 49,323          | 50,000         | 53,927         |
| Goods and Services Tax (net)                                |          | 800             | (9,500)        | (13,158)       |
| Payments to Employees                                       |          | (382,208)       | (322,725)      | (259,692)      |
| Payments to Suppliers                                       |          | (371,073)       | (303,933)      | (376,250)      |
| Interest Paid   |          | (1,060)         | -              | (7,871)        |
| Interest Received   |          | 5,588           | 5,850          | 6,231          |
| Net cash from / (to) the Operating Activities               |          | 57,337          | 88,679         | 123,953        |
| <b>Cash flows from Investing Activities</b>                 |          |                 |                |                |
| Proceeds from Sale of PPE (and Intangibles)                 |          | -               | (2,000)        | (415)          |
| Purchase of PPE (and Intangibles)                           |          | (99,841)        | (225,890)      | (56,535)       |
| Purchase of Investments                                     |          | -               | -              | 165,000        |
| Net cash from / (to) the Investing Activities               |          | (99,841)        | (227,890)      | 108,050        |
| <b>Cash flows from Financing Activities</b>                 |          |                 |                |                |
| Finance Lease Payments                                      |          | (31,304)        | 196,113        | (23,641)       |
| Funds Administered on Behalf of Third Parties               |          | 765             | (100)          | 456            |
| Net cash from / (to) Financing Activities                   |          | (30,539)        | 196,013        | (23,185)       |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>(73,043)</b> | <b>56,802</b>  | <b>208,818</b> |
| Cash and cash equivalents at the beginning of the year      | 9        | 203,712         | 157,982        | (5,106)        |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>9</b> | <b>130,669</b>  | <b>214,784</b> | <b>203,712</b> |

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

UHY HAINES NORTON (AUCKLAND) LIMITED  
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# Notes to the Financial Statements

For the year ended 31 December 2018

## 1. Statement of Accounting Policies

### Reporting Entity

Excellere College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

#### Basis of Preparation

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

#### Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

#### 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### ***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.

### **Revenue Recognition**

#### ***Government Grants***

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

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

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

#### ***Other Grants***

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

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as revenue in the period the School uses the land and buildings.

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

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

#### ***Interest Revenue***

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

#### ***Use of Land and Buildings Expense***

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

#### ***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.

#### ***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.

#### ***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.

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## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

### Inventories

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

### Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

### Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

|  |                         |
|--|-------------------------|
| Buildings - School                       | 18-40 years             |
| Electronic Equipment                     | 4-10 years              |
| Furniture and equipment                  | 4-15 years              |
| Information and communication technology | 4-5 years               |
| Motor vehicles                           | 5 years                 |
| Music Equipment                          | 5-10 years              |
| Office Equipment                         | 5-10 years              |
| Leased assets held under a Finance Lease | 3-10 years              |
| Plant & Equipment                        | 5-10 years              |
| Sports Equipment                         | 5-10 years              |
| Teaching Equipment                       | 3-10 years              |
| Text Books                               | 3 years                 |
| Library resources                        | 12.5% Diminishing value |

### Impairment of property, plant, and equipment

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

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

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

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

### 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.

### Employee Entitlements

#### Short-term employee entitlements

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

#### Long-term employee entitlements

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

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

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## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### Revenue Received in Advance

Revenue received in advance relates to fees received from OPC 2019 where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as Revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

### Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

### Shared Funds

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

### Provision for Cyclical Maintenance

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

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

### Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

### Borrowings

Borrowings are recognised at the amount borrowed. 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 the balance date.

### 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### 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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 2 Government Grants

Operational grants  
Teachers' salaries grants  
Other MoE Grants  
Other government grants

| 2018             | 2018<br>Budget   | 2017             |
|------------------|------------------|------------------|
| Actual           | (Unaudited)      | Actual           |
| \$               | \$               | \$               |
| 517,724          | 520,539          | 507,824          |
| 1,488,615        | 1,200,000        | 1,380,658        |
| 121,109          | 108,017          | 82,789           |
| 40,797           | 39,431           | 37,676           |
| <u>2,168,245</u> | <u>1,867,987</u> | <u>2,008,947</u> |

### 3 Locally Raised Funds

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

#### Revenue

Donations  
Fundraising  
Trading  
Activities

#### Expenses

Activities  
Trading  
Fundraising costs

| 2018          | 2018<br>Budget | 2017          |
|---------------|----------------|---------------|
| Actual        | (Unaudited)    | Actual        |
| \$            | \$             | \$            |
| 12,168        | -              | 1,289         |
| 3,941         | -              | 2,432         |
| 2,952         | -              | 4,983         |
| 68,521        | 1,000          | 58,253        |
| <u>87,582</u> | <u>1,000</u>   | <u>66,957</u> |
| 28,684        | -              | 58,913        |
| 2,638         | -              | 3,002         |
| 3,941         | -              | 1,872         |
| <u>35,263</u> | <u>-</u>       | <u>63,787</u> |
| <u>52,319</u> | <u>1,000</u>   | <u>3,170</u>  |

Surplus/ (Deficit) for the year Locally Raised Funds

### 4 International Student Revenue and Expenses

International Student Roll

#### Revenue

International student fees

#### Expenses

Employee Benefit - Salaries  
Other Expenses

| 2018          | 2018<br>Budget | 2017          |
|---------------|----------------|---------------|
| Actual        | (Unaudited)    | Actual        |
| Number        | Number         | Number        |
| 5             | 5              | 4             |
| 2018          | 2018<br>Budget | 2017          |
| Actual        | (Unaudited)    | Actual        |
| \$            | \$             | \$            |
| 49,323        | 50,000         | 53,927        |
| 5,906         | 4,000          | 16,958        |
| 14,931        | 40,000         | 13,123        |
| <u>20,837</u> | <u>44,000</u>  | <u>30,081</u> |
| <u>28,486</u> | <u>6,000</u>   | <u>23,846</u> |

Surplus/ (Deficit) for the year International Students

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 5 Learning Resources

|  | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular                               | 72,346               | 59,550                              | 38,210               |
| Information and communication technology | 16,584               | 47,132                              | 19,609               |
| Extra-curricular activities              | 40,727               | 41,448                              | 57,811               |
| Library resources                        | 940                  | 1,400                               | 1,065                |
| Employee benefits - salaries             | 1,758,462            | 1,409,302                           | 1,526,306            |
| Staff development                        | 9,640                | 18,000                              | 11,673               |
|  | <u>1,898,699</u>     | <u>1,576,832</u>                    | <u>1,654,674</u>     |

## 6 Administration

|  | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee                                      | 4,029                | 5,000                               | 4,886                |
| Board of Trustees Fees                         | 6,119                | 6,875                               | 7,178                |
| Board of Trustees Expenses                     | 3,719                | 4,338                               | 4,831                |
| Communication                                  | 5,688                | 6,000                               | 5,897                |
| Consumables                                    | 2,605                | 3,500                               | 3,106                |
| Other  | 15,789               | 17,239                              | 13,118               |
| Employee Benefits - Salaries                   | 77,705               | 73,817                              | 66,747               |
| Insurance                                      | 6,217                | 8,000                               | 6,462                |
| Service Providers, Contractors and Consultancy | 6,601                | 8,716                               | 9,054                |
|  | <u>128,472</u>       | <u>133,485</u>                      | <u>121,279</u>       |

## 7 Property

|                                     | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 9,253                | 9,200                               | 8,441                |
| Consultancy and Contract Services   | 32,130               | 31,500                              | 28,493               |
| Cyclical Maintenance Expense        | (14,558)             | 12,000                              | 75,434               |
| Grounds                             | 2,671                | 4,800                               | 3,916                |
| Heat, Light and Water               | 20,828               | 24,500                              | 24,385               |
| Rates                               | 2,824                | 1,500                               | 520                  |
| Repairs and Maintenance             | 13,434               | 13,600                              | 12,840               |
| Use of Land and Buildings           | 345,120              | 406,800                             | 406,800              |
| Security                            | 1,115                | 2,000                               | 1,907                |
| Employee Benefits - Salaries        | 34,428               | 35,606                              | 30,698               |
|                                     | <u>447,245</u>       | <u>541,506</u>                      | <u>593,434</u>       |

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 8 Depreciation

|  |
|--|
| Building Improvements                    |
| Furniture and Equipment                  |
| Information and Communication Technology |
| Motor Vehicles                           |
| Leased Assets                            |
| Library Resources                        |

| 2018          | 2018          | 2017          |
|---------------|---------------|---------------|
| Actual        | Budget        | Actual        |
| \$            | (Unaudited)   | \$            |
| 1,027         | 1,000         | 927           |
| 27,575        | 27,000        | 25,172        |
| 20,908        | 20,908        | 14,859        |
| 2,725         | 2,000         | -             |
| 28,610        | 23,414        | 16,650        |
| 3,228         | 4,000         | 2,859         |
| <u>84,073</u> | <u>78,322</u> | <u>60,467</u> |

### 9 Cash and Cash Equivalents

|   |
|---|
| Bank Current Account                              |
| Bank Call Account                                 |
| Short-term Bank Deposits                          |
| Bank Overdraft                                    |
| Cash and cash equivalents for Cash Flow Statement |

| 2018           | 2018           | 2017           |
|----------------|----------------|----------------|
| Actual         | Budget         | Actual         |
| \$             | (Unaudited)    | \$             |
| -              | 14,384         | 3,509          |
| 136,495        | 400            | 203            |
| -              | 200,000        | 200,000        |
| (5,826)        | -              | -              |
| <u>130,669</u> | <u>214,784</u> | <u>203,712</u> |

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

Of the \$130,669 Cash and Cash Equivalents, \$1,801 is held by the School on behalf of the ESOL cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

### 10 Accounts Receivable

|                                   |
|-----------------------------------|
| Receivables                       |
| Interest Receivable               |
| Teacher Salaries Grant Receivable |

| 2018           | 2018           | 2017          |
|----------------|----------------|---------------|
| Actual         | Budget         | Actual        |
| \$             | (Unaudited)    | \$            |
| 9,203          | 8,000          | 2,898         |
| 1,013          | 1,150          | 1,220         |
| 109,034        | 95,000         | 91,701        |
| <u>119,250</u> | <u>104,150</u> | <u>95,819</u> |
| 10,216         | 9,150          | 4,118         |
| 109,034        | 95,000         | 91,701        |
| <u>119,250</u> | <u>104,150</u> | <u>95,819</u> |

|  |
|--|
| Receivables from Exchange Transactions     |
| Receivables from Non-Exchange Transactions |

### 11 Inventories

|            |
|------------|
| Stationery |
|------------|

| 2018         | 2018        | 2017         |
|--------------|-------------|--------------|
| Actual       | Budget      | Actual       |
| \$           | (Unaudited) | \$           |
| 2,066        | 850         | 1,722        |
| <u>2,066</u> | <u>850</u>  | <u>1,722</u> |



# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 12 Property, Plant and Equipment

|  | Opening<br>Balance (NBV) | Additions      | Disposals      | Impairment | Depreciation    | Total (NBV)    |
|--|--------------------------|----------------|----------------|------------|-----------------|----------------|
|  | \$                       | \$             | \$             | \$         | \$              | \$             |
| <b>2018</b>                              |                          |                |                |            |                 |                |
| Building improvements                    | 24,431                   | -              | -              | -          | (1,027)         | 23,404         |
| Furniture and equipment                  | 113,516                  | 32,378         | -              | -          | (27,575)        | 118,319        |
| Information and communication technology | 40,112                   | 40,359         | (1,059)        | -          | (20,908)        | 58,504         |
| Motor vehicles                           | -                        | 20,435         | -              | -          | (2,725)         | 17,710         |
| Leased assets                            | 115,594                  | 7,773          | -              | -          | (28,610)        | 94,757         |
| Library resources                        | 22,421                   | 3,405          | -              | -          | (3,230)         | 22,596         |
| <b>Balance at 31 December 2018</b>       | <b>316,074</b>           | <b>104,350</b> | <b>(1,059)</b> | <b>-</b>   | <b>(84,075)</b> | <b>335,290</b> |

|  | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book Value |
|--|----------------------|-----------------------------|----------------|
|  | \$                   | \$                          | \$             |
| <b>2018</b>                              |                      |                             |                |
| Building improvements                    | 32,933               | (9,529)                     | 23,404         |
| Furniture and equipment                  | 455,021              | (336,702)                   | 118,319        |
| Information and communication technology | 147,219              | (88,715)                    | 58,504         |
| Motor vehicles                           | 20,435               | (2,725)                     | 17,710         |
| Leased assets                            | 209,892              | (115,135)                   | 94,757         |
| Library resources                        | 102,308              | (79,712)                    | 22,596         |
| <b>Balance at 31 December 2018</b>       | <b>967,808</b>       | <b>(632,518)</b>            | <b>335,290</b> |

The net carrying value of equipment held under a finance lease is \$94,757 (2017: \$115,594).

|  | Opening<br>Balance (NBV) | Additions      | Disposals    | Impairment | Depreciation    | Total (NBV)    |
|--|--------------------------|----------------|--------------|------------|-----------------|----------------|
|  | \$                       | \$             | \$           | \$         | \$              | \$             |
| <b>2017</b>                              |                          |                |              |            |                 |                |
| Building improvements                    | 18,097                   | 7,261          | -            | -          | (927)           | 24,431         |
| Furniture and equipment                  | 108,688                  | 30,656         | (386)        | -          | (25,442)        | 113,516        |
| Information and communication technology | 39,787                   | 14,914         | -            | -          | (14,589)        | 40,112         |
| Leased assets                            | 82,538                   | 49,706         | -            | -          | (16,650)        | 115,594        |
| Library resources                        | 21,189                   | 4,121          | (30)         | -          | (2,859)         | 22,421         |
| <b>Balance at 31 December 2017</b>       | <b>270,299</b>           | <b>106,658</b> | <b>(416)</b> | <b>-</b>   | <b>(60,467)</b> | <b>316,074</b> |

|  | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book Value |
|--|----------------------|-----------------------------|----------------|
|  | \$                   | \$                          | \$             |
| <b>2017</b>                              |                      |                             |                |
| Building improvements                    | 32,933               | (8,502)                     | 24,431         |
| Furniture and equipment                  | 423,220              | (309,704)                   | 113,516        |
| Information and communication technology | 108,559              | (68,447)                    | 40,112         |
| Leased assets                            | 202,119              | (86,525)                    | 115,594        |
| Library resources                        | 98,904               | (76,483)                    | 22,421         |
| <b>Balance at 31 December 2017</b>       | <b>865,735</b>       | <b>(549,661)</b>            | <b>316,074</b> |

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 13 Accounts Payable

Operating creditors  
Accruals  
Employee Entitlements - salaries

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

| 2018    | 2018        | 2017    |
|---------|-------------|---------|
| Actual  | Budget      | Actual  |
| \$      | (Unaudited) | \$      |
| 12,882  | 65,000      | 85,000  |
| 4,751   | 5,560       | 5,607   |
| 115,071 | 95,000      | 92,060  |
| 132,704 | 165,560     | 182,667 |
| 132,704 | 165,560     | 182,667 |
| 132,704 | 165,560     | 182,667 |

## 14 Revenue Received in Advance

Other

| 2018   | 2018        | 2017   |
|--------|-------------|--------|
| Actual | Budget      | Actual |
| \$     | (Unaudited) | \$     |
| 5,722  | 5,000       | 10,662 |
| 5,722  | 5,000       | 10,662 |

## 15 Provision for Cyclical Maintenance

Provision at the Start of the Year  
Increase to the Provision During the Year  
Use of the Provision During the Year  
Provision at the End of the Year

Cyclical Maintenance - Current  
Cyclical Maintenance - Term

| 2018     | 2018        | 2017      |
|----------|-------------|-----------|
| Actual   | Budget      | Actual    |
| \$       | (Unaudited) | \$        |
| 38,756   | 38,756      | 74,218    |
| (14,558) | 12,000      | 75,434    |
| 22,881   | (3,456)     | (110,896) |
| 47,079   | 47,300      | 38,756    |
| 26,915   | 23,500      | 20,530    |
| 20,164   | 23,800      | 18,226    |
| 47,079   | 47,300      | 38,756    |

## 16 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer equipment.  
Minimum lease payments payable (includes interest portion):

No Later than One Year  
Later than One Year and no Later than Five Years

| 2018   | 2018        | 2017   |
|--------|-------------|--------|
| Actual | Budget      | Actual |
| \$     | (Unaudited) | \$     |
| 24,830 | 26,300      | 28,095 |
| 50,878 | 65,800      | 71,413 |
| 75,707 | 92,100      | 99,509 |



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 17 Funds Held on Behalf of ESOL Cluster

Excellere College is the lead school and holds the funds on behalf of the ESOL cluster, a group of schools funded by the Ministry of Education to support the local ESOL Professional Learning Community.

|                                      | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year  | 1,036                | 1,036                               | 580                  |
| Funds Received from Cluster Members  | 2,246                | -                                   | -                    |
| Funds Received from MoE              | -                    | -                                   | 1,504                |
| Funds Spent on Behalf of the Cluster | 1,481                | 136                                 | 1,048                |
| Funds Held at Year End               | 1,801                | 900                                 | 1,036                |

### 18 Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School, NZ Christian Proprietors Trust is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects funds on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1. The estimated value of this use during 2018 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 19 Remuneration

#### Key management personnel compensation

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

|   | 2018<br>Actual<br>\$ | 2017<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 6,119                | 7,178                |
| Full-time equivalent members                | 0.23                 | -                    |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 428,918              | 447,925              |
| Full-time equivalent members                | 4.00                 | 5.00                 |
| Total key management personnel remuneration | 435,037              | 455,103              |
| Total full-time equivalent personnel        | 4.23                 | 5.00                 |

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

#### Principal

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

|  | 2018<br>Actual<br>\$000 | 2017<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 120-130                 | 120-130                 |
| Benefits and Other Emoluments                    | 0-5                     | 0-5                     |
| Termination Benefits                             | -                       | -                       |

#### Other Employees

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

| Remuneration<br>\$000 | 2018<br>FTE Number | 2017<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100-110               | 1                  | -                  |
|                       | 1                  | -                  |

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

### 20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 21 Contingencies

(Contingent liabilities and assets as at 31 December 2017: nil)

There is a contingent asset for possible repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2018. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$26,868. We will record the amount we receive as revenue in the 2019 financial year.

#### Holidays Act Compliance – schools

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

### 22 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- Operating lease of TELA laptops

No later than One Year

| 2018<br>Actual<br>\$ | 2017<br>Actual<br>\$ |
|----------------------|----------------------|
| -                    | 139                  |
| -                    | 139                  |

### 23 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

### 24 Financial Instruments

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

|   | 2018<br>Actual<br>\$ | 2018<br>Budget<br>(Unaudited)<br>\$ | 2017<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| <b>Loans and Receivables</b>                                  |                      |                                     |                      |
| Cash and Cash Equivalents                                     | 130,669              | 214,784                             | 203,712              |
| Receivables   | 119,250              | 104,150                             | 95,819               |
| <b>Total Loans and Receivables</b>                            | <b>249,919</b>       | <b>318,934</b>                      | <b>299,531</b>       |
| <b>Financial liabilities measured at amortised cost</b>       |                      |                                     |                      |
| Payables  | 132,704              | 165,560                             | 182,667              |
| Finance Leases  | 75,165               | 92,100                              | 98,696               |
| <b>Total Financial Liabilities Measured at Amortised Cost</b> | <b>207,869</b>       | <b>257,660</b>                      | <b>281,363</b>       |

### 25 Events After Balance Date

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

### 26 Comparatives

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

## ***Kiwisport Report 2018***

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received total Kiwisport funding of \$3 207.48. The funding was used for equipment resources, staff resourcing, and event participation.

Student's participated in the following organised sporting events:

- Netball
- Basketball
- Cross Country
- Summer Sports Days
- Athletics
- Touch Rugby
- Winter Tournament
- Swimming
- Bocce
- Mountain Biking



# Excellere College

Whaia te Maramatanga o Te Karaiti



## 2018 Principal's Report

**Excellence in learning**

---

**Christianity in living**



## Principal's Report on 2018

*"This is the day which the Lord has made; let us rejoice and be glad in it."*

*Psalms 118: 24 NASB*

2018 saw us consolidate our Relationship-based Learning culture, and finalise the addition of new learning spaces for 2019. We, again, saw improved academic results and continued NCEA success.

Our year, again, started with a powhiri for new students and families. Some highlights for our students during 2018 included: school picnic, Poor Knights diving trip, mufti days, athletics days, senior science trips, swimming pool on-site, Senior Ball, Friday canteen, Life Education, Careers Roadshow, worship at assembly, Noho Marae, Excel assembly concert, 40hr Famine, SPRINGS Challenge, music camp, cross country, successful sports tournaments, senior leavers dinner, and a wonderful Awards praise-giving to end the year. The majority of our students were also able to attend a school camp during 2018.



During the year we continued to focus on improving classroom practice. This was achieved with the support of a Ministry PLD contract focused on Relationship-based Learning. We continued to develop the capacity of our Impact coaches, with them ending the year ready to visit staff and provide feedback on specific learning practices.



Our participation in the Te Tai Raki Kahi Ako continued as we finalised our Achievement Challenges, selected Across-School and Within-School-Teachers.

We began term one with a school picnic, which was a wonderful opportunity for parents, students and staff to mingle in a relaxed environment. Our Term One camps involved Years 3-6, Year 11, and Year 12. They all had a great time experiencing God's creation. Our Year 7-13 athletics day, again, saw great participation and some outstanding results. We had the pool on site for our Juniors, and a group of our senior students attended the World Vision Leadership Conference in Auckland, listening to inspirational speakers and learning about the 40hr Famine later in the year. Some staff attended the NZACS Leaders' Conference in Rotorua.



During term two we had a Noho Marae for Year 10 and Kapa Haka members. Excel Performing Arts School visited and had our students cheering along. We 'Ran for Bibles' during our school cross-country, and students were involved in local Winter tournaments. We participated in the 40 hour Famine and Our Senior Ball was, again, very successful with CRS students joining us this year.



Term three saw us hosting student Learning Conferences, where efforts were acknowledged and next steps discussed. We hosted a music camp with Laughton Kora. Our Year 13's hit the slopes on their annual Snow Camp and Life Education was here for three days.

During term four our SPRINGS challenge reward trips were held and we attended local athletics days. We farewelled our leavers at a special assembly, and dinner. Our NCEA students prepared for, and sat, external exams. We ended the year with two successful Awards celebrations where achievements were acknowledged and items presented by our students.





We farewelled Ray Graham, and Mary-Lynn Steel in 2018. They both retired after long careers in education.

Our Parent Support Group had another successful year supporting the school. Their continued provision of canteen on Fridays is a highlight for our students is a successful fundraising activity. We thank the group for their continued support of our College.

Our proprietors, New Zealand Christian Proprietors Trust and our land Trust, Whangarei Christian Education Trust, continued to work together successfully to develop the capacity of the school to grow in the future. At the end of the year four relocatable classrooms were purchased to provide new spaces for Science, Art and Music. As the school grows we will continue to require more space.

Our Board of Trustees, led by Don Birkett, continued to provide strong and stable governance for Excellere College. This has laid a solid foundation for school leadership to pursue initiatives which have had a positive impact on student learning.

Academically we had another excellent year, with an improvement in our overall results for Reading and Writing, and improvement overall for our Maori students.

### Overall Results 2018, Year 1 – 8 (at/above NZC expectation)

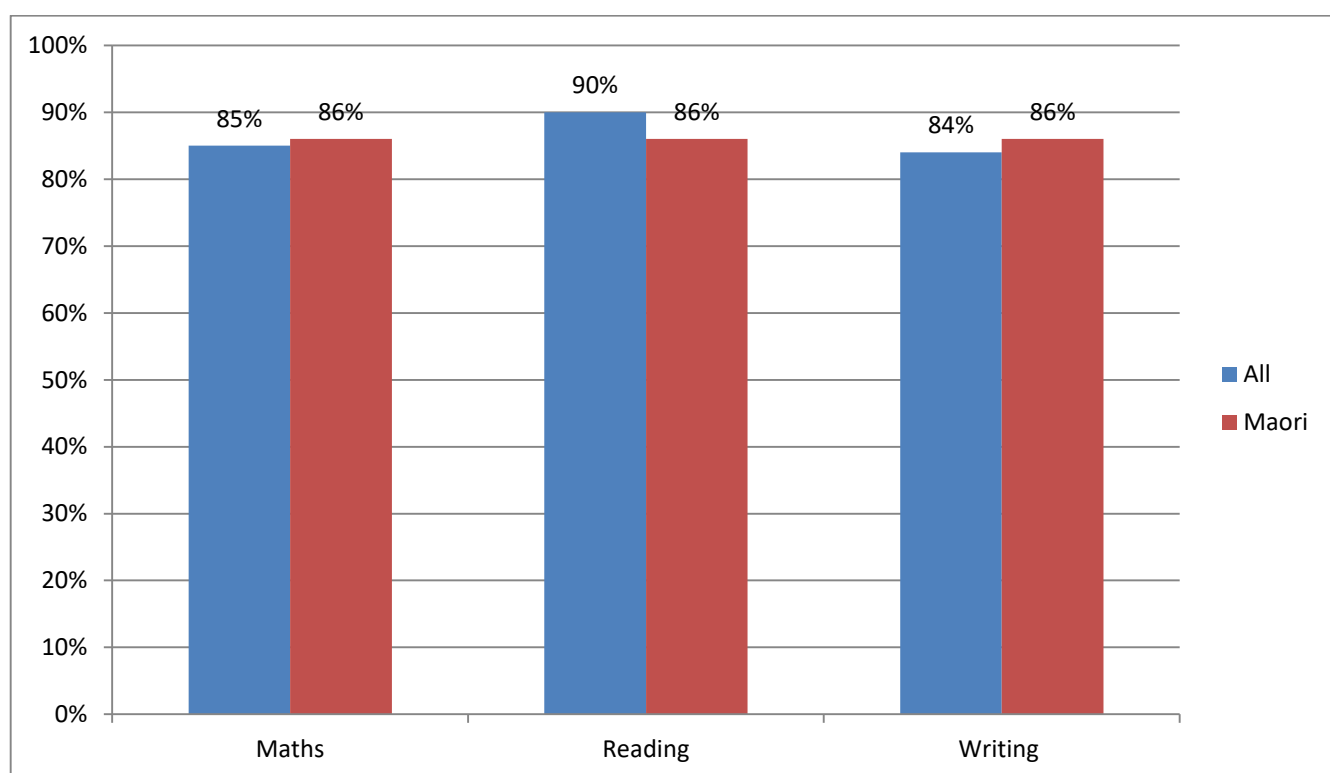


Figure 1 National Standards Year 1 – 8

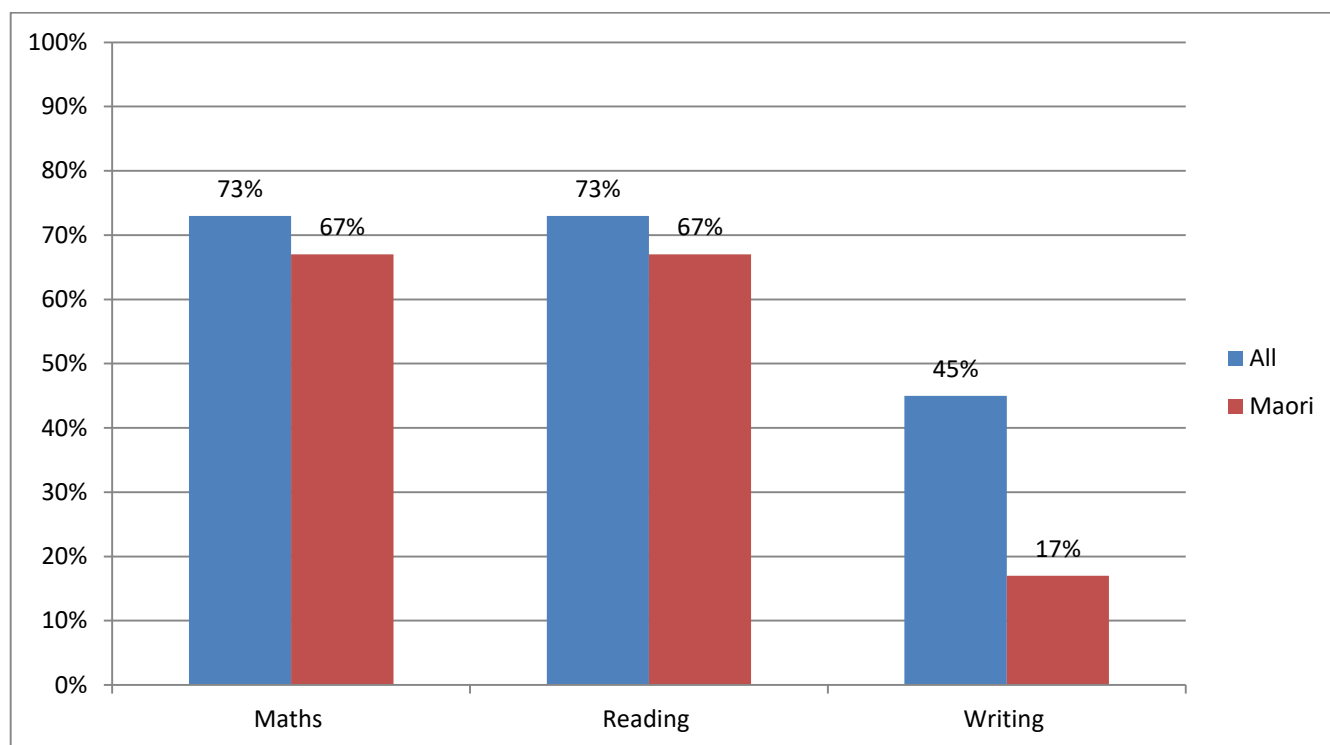
Our Reading improved from 81% to 90%, with Maori moving from 74% to 86%.

Our Maths improved from 78% to 85%, with Maori moving from 63% to 86%.

Our Writing remained at 84%, with Maori moving from 85% to 86%.

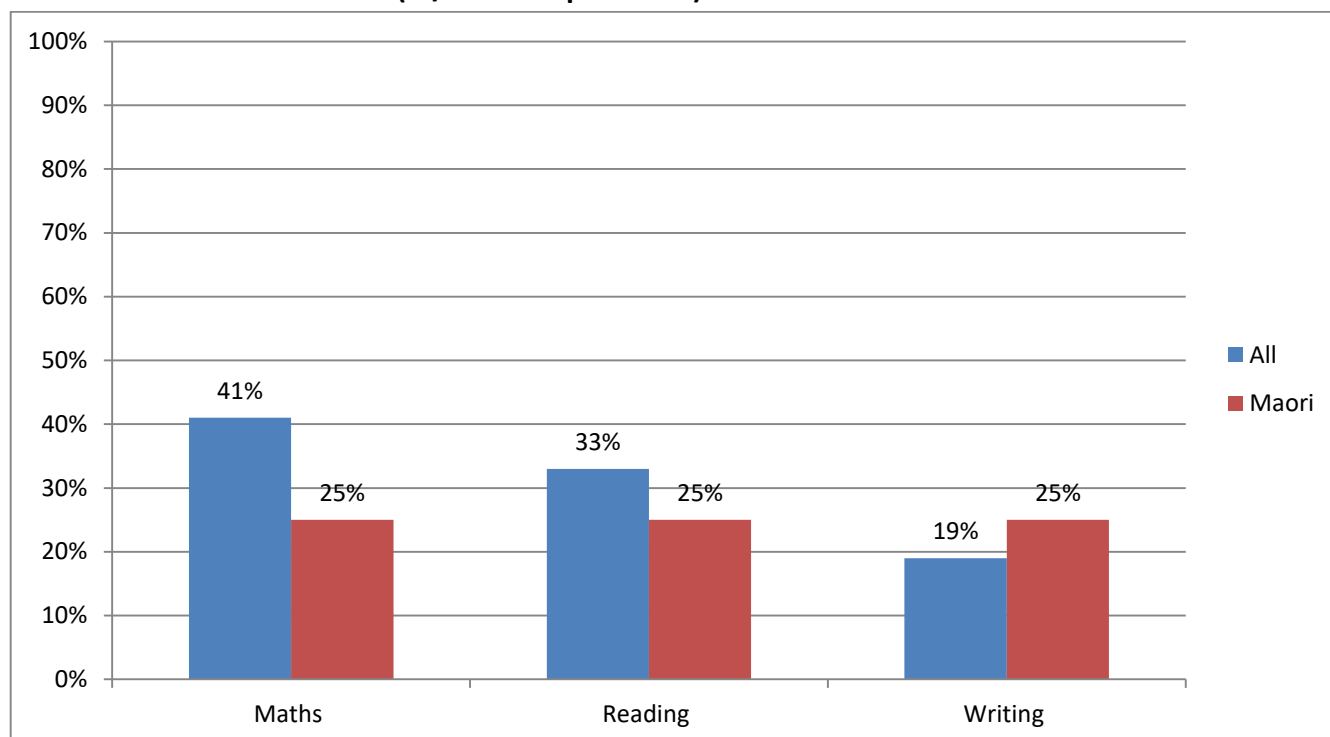
These results continue the progress on accelerating targeted groups of students. Our Maori student results were especially pleasing, after a number of years of focus. Our collaborative culture means staff are working closely together to identify challenges, analyse formative data, develop strategies to accelerate learning, and include students, and families, in the learning process.

### Overall Year 9 Results 2018 (at/above expectation)



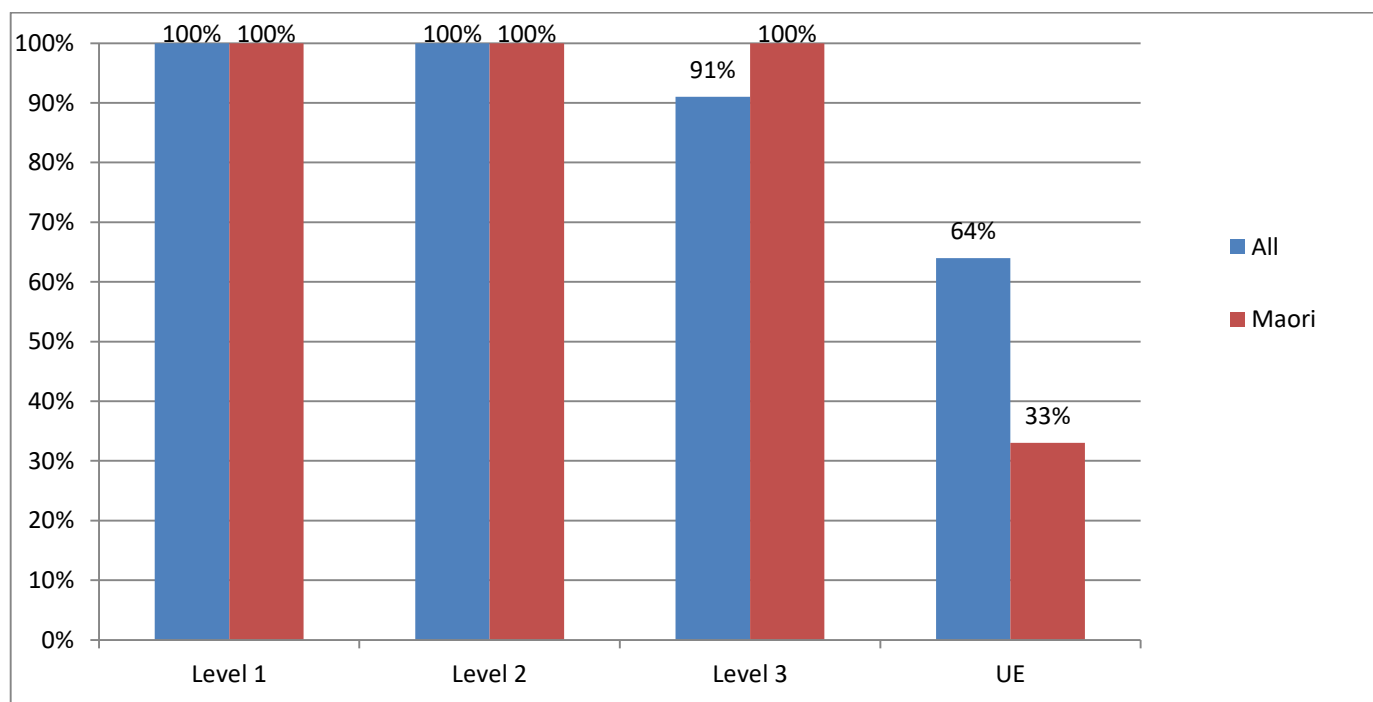
Our Year 9 results showed an improvement in some areas, however we will be looking to support Writing in 2019.

### Overall Year 10 Results 2018 (at/above expectation)



Our Year 10 results were disappointing and this cohort will be a focus for 2019 as they enter NCEA Level One.

### Overall NCEA Results 2018 (passed)





Our results in NCEA remain very pleasing, with an 89% pass rate at Level 2, and 80% at Level 3. At Level 1 we had 33% Excellence, and 33% Merit endorsement. At level 2 we had 25% Excellence, and 19% Merit endorsement. At level 3 we had 13% Excellence, and 25% Merit endorsement. Results for our Maori students continue to be excellent with a 100% pass rate at level two and three. 30% of our Year 13 students were successful with UE.

## 2019

We welcome Tim Osborne, Moselle Brown and Susan Brits to our teaching staff in 2018. Maria Shortland also joins us our new Librarian.

We will have new learning spaces for Science, Art and Music and our Library. These are the beginning of our property growth due to roll increase.

2019 will see us continue to refine our understanding of Relationship-based Learning, continue a focus on maths, explore the Digital technologies curriculum, and strengthen our Christian character through identifying and celebrating Kingdom glimpses.

Graeme Whitehead  
Principal  
February 2019

*“And the Word became flesh, and dwelt among us, and we saw His glory, glory as of the only begotten from the Father, full of grace and truth.”*

*John 1: 14 (NASB)*

# Analysis of Variance Reporting 2018

# Tātaritanga raraunga

|  |   |                       |     |
|--|---|-----------------------|-----|
| <b>School Name:</b>                        | Excellere College   | <b>School Number:</b> | 429 |
| <b>Strategic Aim:</b>                      | (a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.<br>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students. |                       |     |
| <b>Annual Aim:</b>                         | (a) Implement pedagogy to raise Māori achievement.<br>(b) Explore links to local event opportunities.<br>(c) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.   |                       |     |
| <b>Target:</b><br><b>Maori achievement</b> | <b>Maori achievement:</b><br>80 % of <b>Maori</b> students are at/above NZC expectations in mathematics<br>80 % of <b>Maori</b> students are at/above NZC expectations in reading   |                       |     |
| <b>Baseline Data:</b>                      | 63% of Māori students were at/above expected National Standard in mathematics<br>74% of Māori students were at/above expected National Standard in reading<br>50% of our Y9 Maori students were at/above expectations in mathematics  |                       |     |



## Tātaritanga raraunga

| <ul style="list-style-type: none"> <li>• <b>Actions</b></li> <li>• <i>What did we do?</i></li> </ul>   | <b>Outcomes</b><br><i>What happened?</i>   | <b>Reasons for the variance</b><br><i>Why did it happen?</i>   | <b>Evaluation</b><br><i>Where to next?</i>  |
|--|--|--|---|
| <ul style="list-style-type: none"> <li>• Relationship-based learning pedagogy through MoE PLD (Whanaungatanga &amp; discursive practices focus).</li> <li>• Target groups, individuals, identified at start of year and monitored termly.</li> <li>• Whanaungatanga topic across all curriculum areas.</li> <li>• Te Reo integrated in everyday language and directions as appropriate.</li> <li>• Actively finding out about students of Maori descent to better know them as Maori.</li> <li>• Employed a Kapa haka tutor.</li> <li>• Noho Marae during term two.</li> </ul> | <p>Maths: 63% to 86% at/above NZC expectations.<br/>Reading: 74% to 86% at/above NZC expectations.<br/>Maths Year 9: 50% to 67% at/above NZC expectations</p> <p>Overall achievement for our <b>Maori</b> students increased in Maths and Reading.</p> | <p>More analysis and sharing of results within the College Teams.</p> <p>Purposefully built relationship with students and families around culture.</p> <p>Use of Teacher Aides to create/enable small group focus.</p> <p>It was observed that some children took greater responsibility for sharing their culture. Tuakana Teina, kapa haka.</p> <p>A focus on Maths through MoE PLD.</p> <p>Possible issues with attendance for some.</p> | <p>Maintain close monitoring of Maori students, especially if at-risk.</p> <p>Embed Impact Coaches into support for whanaungatanga and use of discursive practices.</p> <p>Review success of PLD input through focus group interviews (term one, 2019).</p> <p>Continue on the journey of inquiry and the analysis of data in determining best practice.</p> <p>Continue to source ways to connect with the wider Maori community in fostering home school learning relationships.</p> <p>Encourage students to take increased ownership for their learning in order for them to succeed as Maori</p> |

## Tātaritanga raraunga

RbL PLD continued to grow staff capacity with whanaungatanga and discursive practices.

Differentiation of curriculum to provide for individualised learning.

### Planning for next year:

- \* Continue to strengthen pedagogy to raise Maori achievement through identifying staff needs and providing support where required. An aspect of our PLD continues the improvement in discursive practices and embedding of observation/feedback in the staff professional learning cycle. Our Maori activator will also support staff in their growth of understanding around Maori learning.
- \* Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.
- \* Continue focus on Maths, identifying individual needs and addressing these.
- \* Provide teacher aide support, where appropriate, for identified Priority cohort groups.
- \* To explore links to whanau, local iwi through continued staff communication with whanau, our BOT Maori rep making contact with a local Marae.
- \* Continue with a Kapa haka tutor and Noho Marae.

# Tātaritanga raraunga

|                                |  |                       |     |
|--------------------------------|--|-----------------------|-----|
| <b>School Name:</b>            | Excellere College  | <b>School Number:</b> | 429 |
| <b>Strategic Aim:</b>          | <p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p> |                       |     |
| <b>Annual Aim:</b>             | <p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Consolidate PLD learning.</p>   |                       |     |
| <b>Target:</b><br><b>Maths</b> | <p><b>Maths:</b></p> <p>80% of all students are at/above NZC expectations in <b>Maths</b>.</p> <p>80% of Y1-8 boy students are at/above NZC expectations in <b>Maths</b>.</p>  |                       |     |
| <b>Baseline Data:</b>          | <p>78% of all Y1-8 students were at/above expected National Standard.</p> <p>75% of Y1-8 boys were at/above expected National Standard.</p> <p>81% of Y1-8 girls were at/above expected National Standard.</p> <p>62% of Year 9 students were at/above expectations.</p>                                     |                       |     |



# Tātaritanga raraunga

| <b>Actions</b><br><i>What did we do?</i>   | <b>Outcomes</b><br><i>What happened?</i>  | <b>Reasons for the variance</b><br><i>Why did it happen?</i>  | <b>Evaluation</b><br><i>Where to next?</i>   |
|--|---|---|--|
| <p>Use successful pedagogy</p> <ul style="list-style-type: none"> <li>• Use of successful current practice around reading</li> <li>• Co-construction of learning with students.</li> <li>• Ensured that effective pedagogy remained a focus in regards to the development and delivery of classroom reading programmes.</li> <li>• MoE PLD Maths contract.</li> <li>• Relationship-based Learning MoE PLD continued.</li> <li>• Special Needs IEP progress reporting.</li> <li>• </li> </ul> | <p><b>78% to 85% of all students are at/above NZC expectations in Maths.</b></p> <p><b>75% to 87% of boys are at/above NZC expectations in Maths.</b></p> | <ul style="list-style-type: none"> <li>• Cross grouping in middle school.</li> <li>• Regular updating of Target students across curriculum. Learning Informed by IEP goals.</li> <li>• Increased awareness and developed understanding of how Maori students learn and the fostering of discursive practices.</li> <li>• Increased attempts made to connect with Maori families.</li> <li>• Assisting Maori students to make cognitive connections between their social science/technology learning as a contemporary Maori.</li> <li>• High expectations for learning communicated</li> <li>• Positive growth mindset in everyday classroom language.</li> <li>• Use of support staff to assist small groups within mainstream programme</li> <li>• asTTle is used to inform next steps.</li> <li>• The implementing and increased use of technology and Chromebooks.</li> </ul> | <ul style="list-style-type: none"> <li>• Continue on the journey of inquiry and analysis of data in determining best practice for priority students.</li> <li>• Encourage students in the development of a classroom culture based on increased self belief.</li> <li>• Differentiation of curriculum delivery to provide improved personalised learning.</li> <li>• To continue to co-construct and plan with students their learning steps-ensuring high expectations for learning are communicated.</li> <li>• Develop further inquiry into the growing and understanding of how Maori students learn</li> <li>• To continue to use asTTle to inform the next learning steps.</li> <li>• Continue to have time for discussion based on student progress in numeracy during Junior College team meeting, with a focus on colleagues</li> </ul> |

## Tātaritanga raraunga

- |  |   |  |
|--|---|--|
|  | <ul style="list-style-type: none"> <li>• Time set aside at weekly team members to discuss Maths programmes and the progress of identified target students in Maths.</li> <li>• MoE PLD strengthened staff understanding and delivery of maths.</li> </ul> | <p>supporting one another and taking responsibility for each other's learners across the Junior College.</p> <ul style="list-style-type: none"> <li>• Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</li> </ul> |
|--|---|--|

### Planning for next year:

- \* Continue to strengthen pedagogy to raise Maori achievement through identifying staff needs and providing support where required. An aspect of our PLD continues the improvement in discursive practices and embedding of observation/feedback in the staff professional learning cycle. Our Maori activator will also support staff in their growth of understanding around Maori learning.
- \* Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.
- \* Maintain focus on Maths through MoE PLD.
- \* To explore links to whanau, local iwi through continued staff communication with whanau, our BOT Maori rep making contact with local Marae.
- \* Continue with successful strategies and monitor progress of all students, especially priority and at-risk target students.
- \* As set out under 'Evaluation Where to Next'

# Tātaritanga raraunga

|                                 |  |                       |     |
|---------------------------------|--|-----------------------|-----|
| <b>School Name:</b>             | Excellere College  | <b>School Number:</b> | 429 |
| <b>Strategic Aim:</b>           | <p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p>     |                       |     |
| <b>Annual Aim:</b>              | <p>(a) Adopt appropriate pedagogical practices in the classroom</p> <p>(b) Explore and implement pedagogy to raise Maori achievement</p>   |                       |     |
| <b>Target:</b><br><b>Year 9</b> | <p><b>Year 9:</b></p> <p>80% of all students are at/above NZC expectations in mathematics.</p> <p>80% of all students are at/above NZC expectations in reading.</p> <p>80% of all students are at/above NZC expectations in writing.</p>   |                       |     |
| <b>Baseline Data:</b>           | <p>Maths: 63% were at/above expected Standard at Year 8. Māori were 0% at/above expected Standard.</p> <p>Reading: 75% at/above expected Standard at Year 8. Māori were 50% at/above expected Standard.</p> <p>Writing: 63% at/above expected Standard at Year 8. Māori were 50% at/above expected Standard.</p> |                       |     |



# Tātaritanga raraunga

| Actions<br><i>What did we do?</i>   | Outcomes<br><i>What happened?</i>  | Reasons for the variance<br><i>Why did it happen?</i>  | Evaluation<br><i>Where to next?</i>   |
|---|--|--|---|
| <p>Develop a student self-review process:</p> <ul style="list-style-type: none"> <li>Collaborative and peer groupings to allow for peer leadership and learning.</li> </ul> <p>Use successful pedagogy:</p> <ul style="list-style-type: none"> <li>Continue with use of successful current practice around writing.</li> <li>Develop a literacy and numeracy dictionary to create a personal reference using a common language.</li> <li>Continue with co-construction of learning with students (Evidence of progress to be shared with family through portfolios).</li> <li>Support teacher to assist in small group supervision and delivery.</li> <li>Increased provision of resources to enable greater engagement in learning (dictionaries, thesaurus, Bibles).</li> <li>Students grouped across classes reflecting curriculum levels, to provide for increased effectiveness of delivery.</li> <li>Increased availability and use of technology.</li> <li>RbL MoE PLD continued.</li> </ul> | <p><u>All</u></p> <p>Math: 63% to 73% are at/above NZC expectations at <b>Year 9</b>.</p> <p>Reading: 75% to 73% are at/above NZC expectations at <b>Year 9</b>.</p> <p>Writing: 63% to 45% are at/above NZC expectations at <b>Year 9</b>.</p> <p><u>Maori</u></p> <p>Math: 0% to 67% are at/above NZC expectations at <b>Year 9</b>.</p> <p>Reading: 50% to 67% are at/above NZC expectations at <b>Year 9</b>.</p> <p>Writing: 50% to 17% are at/above NZC expectations at <b>Year 9</b>.</p> | <ul style="list-style-type: none"> <li>Teacher aide support required in music at the expense of small group/ one on one assistance in maths/ reading.</li> <li>Parents needed encouragement to come on board in supporting students in their home learning programmes.</li> <li>The Action English programme was not delivered as effectively as it might have been- mainly owing to time constraints.</li> <li>Emphasis was placed on the Literacy Box programme which proved most effective in improving accuracy in comprehension, word meaning and grammar.</li> <li>Timetable meant cross-grouping in English and reading was no longer possible [terms 3-4] but students continued to be cross-grouped in mathematics.</li> <li>Possible issues with attendance for some.</li> </ul> | <ul style="list-style-type: none"> <li>Positive growth mind-set encouraged and taught.</li> <li>Continued use of support staff to assist small groups.</li> <li>Differentiation across the curriculum learning areas.</li> <li>Continued use of structured programmes (Literacy Box, etc).</li> <li>Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</li> <li>Target individuals as they move into Year 10.</li> <li>Focus on Writing issues identified through e-asTTle and OTJ.</li> </ul> |

## Tātaritanga raraunga

### Planning for next year:

The Year 10 cohort is a target group for 2019. We will:

- Enhance pedagogical practices in classrooms to accelerate student learning through continuing co-construction of learning with students.
- Strengthen teaching practice linked to student need, and enquiry learning.
- Use collaborative and peer groupings to allow for peer leadership and learning.
- Strengthen involvement of families/whanau in learning conversations by increased focus on specific skills, encouraging and celebrating success with whanau, and ensuring evidence of progress is shared with family.
- Continue to strengthen pedagogy to raise Maori achievement through identifying staff needs and providing support where required. An aspect of our PLD continues the improvement in discursive practices and embedding of observation/feedback in the staff professional learning.
- Continue with successful strategies and monitor progress of all students, especially priority and at-risk target students.
- Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.

# Tātaritanga raraunga

|   |   |                       |     |
|---|---|-----------------------|-----|
| <b>School Name:</b>                             | Excellere College   | <b>School Number:</b> | 429 |
| <b>Strategic Aim:</b>                           | <p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p>  |                       |     |
| <b>Annual Aim:</b>                              | <p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Consolidate PLD learning.</p> <p>(c) Implement pedagogy to raise Māori achievement.</p> <p>(d) Explore links to local event opportunities.</p> <p>(e) All Year 11 students will gain NCEA Level 1</p> <p>(f) To improve Merit and Excellence %</p>   |                       |     |
| <b>Target:</b><br><b>Year 11 (Level 1 NCEA)</b> | <p><b>Year 11:</b></p> <p>The group of students in Year 11 identified as below or well below expectations in maths, reading and writing will make significant progress and be achieving or exceeding expectations by the end of the year, and achieve NCEA Level 1.</p> <p>Two students with learning difficulties make good progress towards L1 NCEA.</p> <p>Plus one Year 12 student (new to the college) attempting Level 1 will be successful</p> <p>Maths: 100% achieve Level 1 Numeracy (4 students targeted, 3 Māori)</p> <p>Literacy: 100% achieve Level 1 Literacy (4 students targeted, 3 Māori)</p> <p>2 students will gain Merit endorsement in NCEA L1</p> |                       |     |
| <b>Baseline Data:</b>                           | <p>Maths: 50% achieved at/above NZC expectations at Y10. Māori were 20% at/above NZC expectations.</p> <p>Reading: 50% achieved at/above NZC expectations at Y10. Māori were 40% at/above NZC expectations.</p> <p>Writing: 50% achieved at/above NZC expectations at Y10. Māori were 40% at/above NZC expectations.</p>  |                       |     |

## Tātaritanga raraunga

| Actions<br><i>What did we do?</i>  | Outcomes<br><i>What happened?</i>  | Reasons for the variance<br><i>Why did it happen?</i>  | Evaluation<br><i>Where to next?</i>   |
|--|--|--|---|
| <p>Tracking students on google data sheet across all standards in all subjects.</p> <p>Conferencing. Contact home over attendance issues.</p> <p>RbL MoE PLD continued.</p> <p>Identify initial target group from 2017 OTJ.</p> <p>Review target group as courses proceeded.</p> <p>Develop and implement individual student support plans.</p> <p>Continuing to match standards to student needs, abilities, interests, strengths and likely future pathways.</p> <p>Monitor/discuss progress at Team meetings.</p> <p>Conference with students reviewing progress, identifying areas of need especially through terms three and four</p> <p>Strong focus in weeks 1-4 in term four on examination preparation.</p> | <p>50% gained NCEA Lvl 1.</p> <p>50% of girls gained NCEA Lvl 1.</p> <p>33% of Maori gained NCEA Lvl 1.</p> <p>50% achieved Level 1 Numeracy</p> <p>83% achieved Level 1 Literacy</p> <p>33% gained Excellence endorsement at L1.</p> <p>33% gained Merit endorsement at L1.</p> | <p>Providing students with clear understanding of requirements to achieve Merit and Excellence and encouraging students to set goals and work strongly towards them has resulted in the levels of endorsement gained.</p> <p>Challenges with Numeracy understanding were monitored throughout the year. Some students were very close to achieving but will need support in 2019 to pass.</p> <p>Teacher Aide support in English and Maths.</p> <p>Personalised pathways developed for all students.</p> | <p>Continued emphasis on 100% achievement of Level 1.</p> <p>Continue focus on lifting student achievement to improve merit and excellence performance levels.</p> <p>Continue analysis of data throughout the year.</p> <p>Extend Google Classroom links to more/most parents.</p> <p>Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</p> <p>Provide extra support in English and Maths.</p> |
| <b>Planning for next year:</b> <ul style="list-style-type: none"> <li>Continue with co-construction of learning with students.</li> <li>Continuing focus on monitoring students, signposting and early warning.</li> </ul>   |  |  |   |



## Tātaritanga raraunga

- Continued conferencing with students but also focus on inclusion of whanau.
- Stronger focus on Whanau/caregiver involvement.
- Continued emphasis on examination preparation in Term Four.
- Continue to use Google Classroom to help monitor student progress achievement and keep students informed.
- Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.
- Provide Teacher Aide support in English and Maths classes.
- Timetable Y10/Y11 Maths and English at the same time in order to allow grouping amongst these two groups. ???

# Tātaritanga raraunga

|   |   |                       |     |
|---|---|-----------------------|-----|
| <b>School Name:</b>                             | Excellere College   | <b>School Number:</b> | 429 |
| <b>Strategic Aim:</b>                           | <p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p>  |                       |     |
| <b>Annual Aim:</b>                              | <p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Consolidate PLD learning.</p> <p>(c) Implement pedagogy to raise Māori achievement.</p> <p>(d) Explore links to local event opportunities.</p> <p>(e) All Year 11 students will gain NCEA Level 2</p> <p>(f) To improve Merit and Excellence %</p>   |                       |     |
| <b>Target:</b><br><b>Year 12 (Level 2 NCEA)</b> | <p><b>Year 12:</b></p> <p>The 4 students who are most at risk of not achieving NCEA Level 2 will achieve the qualification by the end of 2018. (0 Māori)</p> <p>At least 5 students will achieve excellence endorsement at level 2. (1 Māori)</p> <p>At least 4 further students will achieve merit endorsement or better.(2 Māori)</p> <p>Plus two students at Year 13 (new to the college) attempting Level 2 will be successful.</p> |                       |     |
| <b>Baseline Data:</b>                           | 2017 Level 1: 100% passed (19 returning this year)  |                       |     |

## Tātaritanga raraunga

| <b>Actions</b><br><i>What did we do?</i>  | <b>Outcomes</b><br><i>What happened?</i>  | <b>Reasons for the variance</b><br><i>Why did it happen?</i>   | <b>Evaluation</b><br><i>Where to next?</i>  |
|---|---|--|---|
| <p>Identify initial target group from 2017 NCEA results + new student data.</p> <p>Review target group as courses proceed.</p> <p>Develop and implement individual student support plans.</p> <p>Monitor/discuss progress at Team meetings.</p> <p>Matching standards to student needs, abilities, interests, strengths and likely future pathways.</p> <p>Conference with students reviewing progress, identifying areas of need especially through terms three and four.</p> <p>Students at risk of not succeeding required to remain in school during examination leave to work on areas identified.</p> <p>Strong focus in weeks 1-4 in term four on examination preparation.</p> | <p>89% gained NCEA Lvl 2</p> <p>100% boys gained NCEA Lvl 2</p> <p>82% girls gained NCEA Lvl 2</p> <p>100% Māori gained NCEA Lvl 2</p> <p>25% of students gained excellence endorsement.</p> <p>19% of students gained Merit endorsement.</p> | <p>Providing students with clear understanding of requirements to achieve Merit and Excellence and encouraging students to set goals and work strongly towards them has resulted in the levels of endorsement gained.</p> <p>Catch ups/resits during External exam period</p> <p>Building Whanaunatanga and developing stronger use of discursive practices.</p> | <p>Continued emphasis on 100% achievement of Level 2.</p> <p>Continuing focus on lifting student achievement to improve merit and excellence performance levels.</p> <p>Continue analysis of data throughout the year.</p> <p>Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</p> |

## Tātaritanga raraunga

### Planning for next year:

- Continue with co-construction of learning with students.
- RbL MoE PLD continues.
- Continue focus on monitoring students, signposting and early warning.
- Continued conferencing with students but also focus on inclusion of whanau.
- Continue stronger focus on whanau/caregiver involvement.
- Continued emphasis on examination preparation in Term Four.
- Use Google Classroom to help monitor student progress achievement and keep students/parents informed.
- Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.



# Tātaritanga raraunga

|   |   |                       |     |
|---|---|-----------------------|-----|
| <b>School Name:</b>                             | Excellere College   | <b>School Number:</b> | 429 |
| <b>Strategic Aim:</b>                           | <p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p>  |                       |     |
| <b>Annual Aim:</b>                              | <p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Consolidate PLD learning.</p> <p>(c) Implement pedagogy to raise Māori achievement.</p> <p>(d) Explore links to local event opportunities.</p> <p>(e) All Year 11 students will gain NCEA Level 3</p> <p>(f) To improve Merit and Excellence %</p> |                       |     |
| <b>Target:</b><br><b>Year 13 (Level 3 NCEA)</b> | <p><b>Year 13:</b></p> <p>All (8) students will achieve level 3 (3 Māori).</p> <p>All 7 students requiring U.E. will be successful (3 Māori).</p> <p>One student attempting scholarship will be successful in each of the subjects attempted (3) (0 Māori).</p>   |                       |     |
| <b>Baseline Data:</b>                           | 2017 Level 2: 100% passed   |                       |     |

## Tātaritanga raraunga

| <b>Actions</b><br><i>What did we do?</i>   | <b>Outcomes</b><br><i>What happened?</i>   | <b>Reasons for the variance</b><br><i>Why did it happen?</i>   | <b>Evaluation</b><br><i>Where to next?</i>  |
|--|--|--|---|
| <p>Identify initial target group from 2016 NCEA results + new student data.</p> <p>Review target group as courses proceed.</p> <p>Develop and implement individual student support plans.</p> <p>Monitor/discuss progress at Team meetings.</p> <p>Matching standards to student needs, abilities, interests, strengths and likely future pathways.</p> <p>Conference with students reviewing progress, identifying areas of need especially through terms three and four.</p> <p>Students at risk of not succeeding required to remain in school during examination leave to work on areas identified.</p> <p>Strong focus in weeks 1-4 in term four on examination preparation.</p> <p>Analyse and reflect on year-end data.</p> | <p>80% gained NCEA Lvl 3</p> <p>100% boys gained NCEA Lvl 3</p> <p>71% girls gained NCEA Lvl 3</p> <p>100% Māori gained NCEA Lvl 3</p> <p>13% gained Excellence endorsement.</p> <p>25% gained Merit endorsement.</p> <p>30% of all students gained UE.</p> <p>33% of all Maori gained UE.</p> | <p>Students achieved Level 3 through strong support for those identified by tracking through the year as at risk.</p> <p>Providing students with clear understanding of requirements to achieve Merit and Excellence and encouraging students to set goals and work strongly towards them has resulted in the levels of endorsement gained.</p> <p>Catch ups/resits during External exam period</p> <p>Building Whanaunatanga and developing stronger use of discursive practices.</p> | <p>Continued emphasis on 100% achievement of Level 3.</p> <p>Focus more strongly on lifting student achievement to improve merit and excellence performance levels.</p> <p>Continued analysis of data throughout the year.</p> <p>Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</p> |
| <b>Planning for next year:</b> <ul style="list-style-type: none"> <li>Continue with co-construction of learning with students.</li> <li>RbL MoE PLD continuing.</li> <li>Continue focus on monitoring students, signposting and early warning.</li> </ul>  |  |  |   |

## Tātaritanga raraunga

- Continued conferencing with students but also focus on inclusion of whanau.
- Further develop focus on whanau/caregiver involvement.
- Continued emphasis on examination preparation in Term Four.
- Use Google Classroom to help monitor student progress achievement and keep students/parents informed.
- Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF EXCELLERE COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Excellere College (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31/5/19..... 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 of Trustees 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 of Trustees for the financial statements**

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

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

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

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

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

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

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

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



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

We communicate with the Board of Trustees 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 arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Reporting, Kiwisport Funding Report and the Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

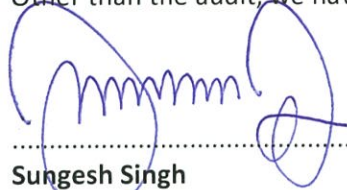
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Sungesh Singh  
UHY Haines Norton (Auckland) Limited  
On behalf of the Auditor-General  
Auckland, New Zealand