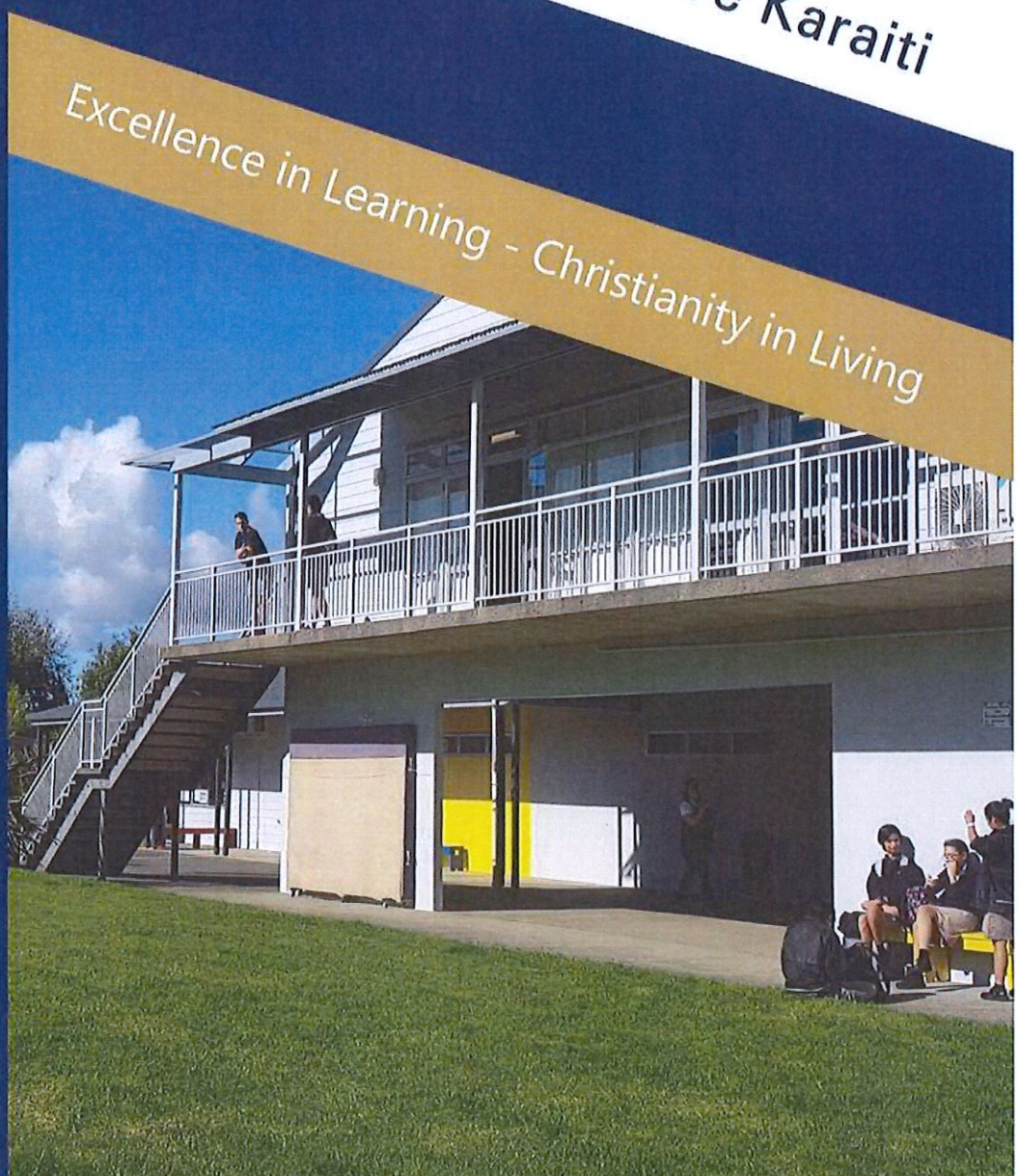


Excellere College

Whaia te Maramatanga o Te Karaiti

Excellence in Learning - Christianity in Living



Annual Report 2019

Excellere College

Annual Report for the year ended 31 December 2019

Ministry Number:	429
Principal:	Graeme Whitehead
School Address:	39 Great North Road, Kamo
School Postal Address:	PO Box 4237, Kamo
School Phone:	09 435 2458
School Email:	graeme.whitehead@excellerecollege.school.nz
Service Provider:	Edtech Financial Services Ltd

Annual Report

for the year ended 31 December 2019

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Excellere College
Statement of Responsibility
For the year ended 31 December 2019


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 2019 fairly reflects the financial position and operations of the school.

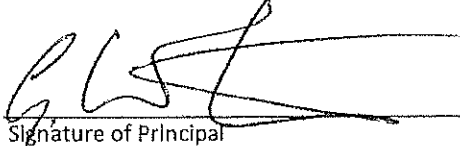
The School's 2019 financial statements are authorised for issue by the Board.

Michael James de Vetter
Full Name of Board Chairperson


Signature of Board Chairperson

22/6/2020
Date:

Graeme Lee Whitehead
Full Name of Principal


Signature of Principal

22/06/2020
Date:

Excellere College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,590,177	2,588,088	2,513,365
Locally Raised Funds	3	69,427	28,300	87,582
Interest Income		2,677	4,000	5,381
International Students	4	68,858	65,000	49,323
		<u>2,731,139</u>	<u>2,685,388</u>	<u>2,655,651</u>
Expenses				
Locally Raised Funds	3	55,789	20,300	35,263
International Students	4	20,187	11,000	20,837
Learning Resources	5	2,001,393	1,904,536	1,898,699
Administration	6	134,780	135,182	128,472
Finance		3,147	328	1,060
Property	7	466,992	556,059	447,245
Depreciation	8	98,572	76,653	84,073
Loss on Disposal of Property, Plant and Equipment		10,283	-	4,325
		<u>2,791,143</u>	<u>2,704,058</u>	<u>2,619,974</u>
Net Surplus / (Deficit) for the year		(60,004)	(18,670)	35,677
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(60,004)</u>	<u>(18,670)</u>	<u>35,677</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Excellere College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		344,613	344,613	308,936
Total comprehensive revenue and expense for the year		(60,004)	(18,670)	35,677
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		43,739	-	-
Equity at 31 December	25	328,348	325,943	344,613
Retained Earnings		328,348	325,943	344,613
Equity at 31 December		328,348	325,943	344,613

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Excellere College

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	77,705	100,358	130,669
Accounts Receivable	10	118,430	125,000	119,250
GST Receivable		6,682	18,000	18,211
Prepayments		12,413	2,000	1,598
Inventories	11	-	2,000	2,066
		<u>215,230</u>	<u>247,358</u>	<u>271,794</u>
Current Liabilities				
Accounts Payable	13	133,742	135,000	132,704
Revenue Received in Advance	14	5,361	5,000	5,722
Provision for Cyclical Maintenance	15	-	39,449	26,915
Finance Lease Liability - Current Portion	16	38,697	20,626	24,372
Funds Held on Behalf of ESOL Cluster	17	741	1,801	1,801
		<u>178,541</u>	<u>201,876</u>	<u>191,514</u>
Working Capital Surplus/(Deficit)		<u>36,689</u>	<u>45,482</u>	<u>80,280</u>
Non-current Assets				
Property, Plant and Equipment	12	416,575	329,638	335,290
		<u>416,575</u>	<u>329,638</u>	<u>335,290</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	24,533	17,900	20,164
Finance Lease Liability	16	100,383	31,277	50,793
		<u>124,916</u>	<u>49,177</u>	<u>70,957</u>
Net Assets		<u>328,348</u>	<u>325,943</u>	<u>344,613</u>
Equity	25	<u>328,348</u>	<u>325,943</u>	<u>344,613</u>

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

Excellere College

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		660,161	681,288	679,630
Locally Raised Funds		72,832	27,781	76,337
International Students		68,858	65,000	49,323
Goods and Services Tax (net)		11,529	211	800
Payments to Employees		(405,250)	(362,928)	(382,208)
Payments to Suppliers		(373,627)	(351,085)	(371,073)
Cyclical Maintenance Payments in the year		(4,462)	-	-
Interest Paid		(3,147)	(328)	(1,060)
Interest Received		3,688	4,013	5,588
Net cash from Operating Activities		30,582	63,952	57,337
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	(2,725)	-
Purchase of PPE (and Intangibles)		(89,651)	(278,168)	(99,841)
Net cash from Investing Activities		(89,651)	(280,893)	(99,841)
Cash flows from Financing Activities				
Furniture and Equipment Grant		43,739	-	-
Finance Lease Payments		(36,574)	186,630	(31,304)
Funds Administered on Behalf of Third Parties		(1,060)	-	765
Net cash from Financing Activities		6,105	186,630	(30,539)
Net increase/(decrease) in cash and cash equivalents		(52,964)	(30,311)	(73,043)
Cash and cash equivalents at the beginning of the year	9	130,669	130,669	203,712
Cash and cash equivalents at the end of the year	9	77,705	100,358	130,669

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

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

Notes to the Financial Statements

For the year ended 31 December 2019

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 2019 to 31 December 2019 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".

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

Prior Year Policy

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	18-40 years
Furniture and equipment	4-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-10 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 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

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

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

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 Comprehensive 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 Ministry 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 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.

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 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	518,190	548,806	517,724
Teachers' Salaries Grants	1,585,753	1,500,000	1,488,615
Use of Land and Buildings Grants	345,120	406,800	345,120
Resource Teachers Learning and Behaviour Grants	1,130	-	-
Other MoE Grants	102,914	92,482	121,109
Other Government Grants	37,070	40,000	40,797
	<u>2,590,177</u>	<u>2,588,088</u>	<u>2,513,365</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	2,906	2,000	12,168
Transport Revenue	1,978	-	-
Activities	58,549	26,300	68,521
Trading	3,474	-	2,952
Fundraising	2,520	-	3,941
	<u>69,427</u>	<u>28,300</u>	<u>87,582</u>
Expenses			
Activities	46,473	20,300	28,684
Trading	4,728	-	2,638
Fundraising (Costs of Raising Funds)	2,610	-	3,941
Transport (Local)	1,978	-	-
	<u>55,789</u>	<u>20,300</u>	<u>35,263</u>
	<u>13,638</u>	<u>8,000</u>	<u>52,319</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	6	6	5
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	68,858	65,000	49,323
Expenses			
Employee Benefit - Salaries	5,968	4,000	5,906
Other Expenses	14,219	7,000	14,931
	<u>20,187</u>	<u>11,000</u>	<u>20,837</u>
	<u>48,671</u>	<u>54,000</u>	<u>28,486</u>

Surplus/ (Deficit) for the year International Students

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	64,223	64,300	72,346
Information and Communication Technology	18,601	49,900	16,584
Extra-Curricular Activities	40,395	37,137	40,727
Library Resources	1,066	1,105	940
Employee Benefits - Salaries	1,861,502	1,739,094	1,758,462
Staff Development	15,606	13,000	9,640
	<u>2,001,393</u>	<u>1,904,536</u>	<u>1,898,699</u>

6 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,014	4,900	4,029
Board of Trustees Fees	6,043	6,875	6,119
Board of Trustees Expenses	5,343	5,167	3,719
Communication	6,704	6,700	6,307
Consumables	3,187	3,500	2,605
Other	14,629	17,102	15,170
Employee Benefits - Salaries	82,854	74,838	77,705
Insurance	4,022	8,500	6,217
Service Providers, Contractors and Consultancy	7,984	7,600	6,601
	<u>134,780</u>	<u>135,182</u>	<u>128,472</u>

7 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	10,553	9,800	9,253
Consultancy and Contract Services	36,385	35,800	32,130
Cyclical Maintenance Expense	(18,084)	16,000	(14,558)
Grounds	3,123	3,700	2,671
Heat, Light and Water	26,594	24,000	20,828
Rates	6,983	5,000	2,824
Repairs and Maintenance	13,167	14,500	13,434
Use of Land and Buildings	345,120	406,800	345,120
Security	4,207	1,500	1,115
Employee Benefits - Salaries	38,944	38,959	34,428
	<u>466,992</u>	<u>556,059</u>	<u>447,245</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 nationwide 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 2019

8 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	986	964	1,027
Furniture and Equipment	30,589	29,946	27,575
Information and Communication Technology	20,861	23,042	20,908
Motor Vehicles	4,087	-	2,725
Leased Assets	39,126	19,694	28,610
Library Resources	2,923	3,007	3,228
	<u>98,572</u>	<u>76,653</u>	<u>84,073</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	77,705	20,358	-
Bank Call Account	-	80,000	136,495
Bank Overdraft	-	-	(5,826)
Cash and cash equivalents for Cash Flow Statement	<u>77,705</u>	<u>100,358</u>	<u>130,669</u>

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	76	9,000	9,203
Interest Receivable	2	1,000	1,013
Bank Staffing Underuse	4,504	-	-
Teacher Salaries Grant Receivable	<u>113,848</u>	<u>115,000</u>	<u>109,034</u>
	<u>118,430</u>	<u>125,000</u>	<u>119,250</u>
Receivables from Exchange Transactions	78	10,000	10,216
Receivables from Non-Exchange Transactions	<u>118,352</u>	<u>115,000</u>	<u>109,034</u>
	<u>118,430</u>	<u>125,000</u>	<u>119,250</u>

11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	2,000	2,066
	<u>-</u>	<u>2,000</u>	<u>2,066</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	23,404	2,085	-	-	(986)	24,503
Furniture and Equipment	118,319	71,237	-	-	(30,589)	158,967
Information and Communication Technology	58,504	14,347	(66)	-	(20,844)	51,941
Motor Vehicles	17,710	-	-	-	(4,087)	13,623
Leased Assets	94,757	169,136	(77,686)	-	(39,126)	147,081
Library Resources	22,596	1,982	(1,195)	-	(2,923)	20,460
Balance at 31 December 2019	335,290	258,787	(78,947)	-	(98,555)	416,575

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	35,018	(10,515)	24,503
Furniture and Equipment	522,374	(363,407)	158,967
Information and Communication Technology	156,104	(104,163)	51,941
Motor Vehicles	20,435	(6,812)	13,623
Leased Assets	188,224	(41,143)	147,081
Library Resources	98,878	(78,418)	20,460
Balance at 31 December 2019	1,021,033	(604,458)	416,575

The net carrying value of equipment held under a finance lease is \$147,081 (2018: \$94,757).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
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
Balance at 31 December 2018	316,074	104,350	(1,059)	-	(84,075)	335,290

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
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
Balance at 31 December 2018	967,808	(632,518)	335,290

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	11,578	15,000	12,882
Accruals	4,014	5,000	4,751
Employee Entitlements - Salaries	118,150	115,000	115,071
	<u>133,742</u>	<u>135,000</u>	<u>132,704</u>
Payables for Exchange Transactions	133,742	135,000	132,704
	<u>133,742</u>	<u>135,000</u>	<u>132,704</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	5,361	-	-
Other	-	5,000	5,722
	<u>5,361</u>	<u>5,000</u>	<u>5,722</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	47,079	47,079	38,756
Increase/(decrease) to the Provision During the Year	(18,084)	16,000	(14,558)
Use of the Provision During the Year	(4,462)	(5,730)	22,881
Provision at the End of the Year	<u>24,533</u>	<u>57,349</u>	<u>47,079</u>
Cyclical Maintenance - Current	-	39,449	26,915
Cyclical Maintenance - Term	<u>24,533</u>	<u>17,900</u>	<u>20,164</u>
	<u>24,533</u>	<u>57,349</u>	<u>47,079</u>

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):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	43,933	20,626	24,830
Later than One Year and no Later than Five Years	<u>106,651</u>	<u>31,277</u>	<u>50,878</u>
	<u>150,585</u>	<u>51,903</u>	<u>75,708</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	1,801	1,801	1,036
Funds Received from Cluster Members	72	-	2,246
Funds Received from MoE	-	-	-
Funds Spent on Behalf of the Cluster	1,132	-	1,481
Funds Held at Year End	<u>741</u>	<u>1,801</u>	<u>1,801</u>

18 Transport Network Group

Excellere College is a member of the Whangarei North Transport Network Group. Kamo High School is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Excellere College will record income and expenditure as received or charged by the fund holder school.

20 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 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 2019 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 2019

21 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	6,043	6,119
Full-time equivalent members	-	0.23
<i>Leadership Team</i>		
Remuneration	396,825	428,918
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	402,868	435,037
Total full-time equivalent personnel	4.00	4.23

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	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 \$000	2019 FTE Number	2018 FTE Number
100-110	-	1
	-	1

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

22 Compensation and Other Benefits Upon Leaving

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

23 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

24 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

25 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.

26 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	77,705	100,358	130,669
Receivables	118,430	125,000	119,250
Total Financial assets measured at amortised cost	196,135	225,358	249,919
Financial liabilities measured at amortised cost			
Payables	133,742	135,000	132,704
Finance Leases	139,080	51,903	75,165
Total Financial Liabilities Measured at Amortised Cost	272,822	186,903	207,869

27 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closures.

At the date of issuing the financial statements, the school has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

- A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.
- Additional costs incurred developing alternative methods of delivering curriculum to students, so that they can learn remotely.
- A reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities, including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

28 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

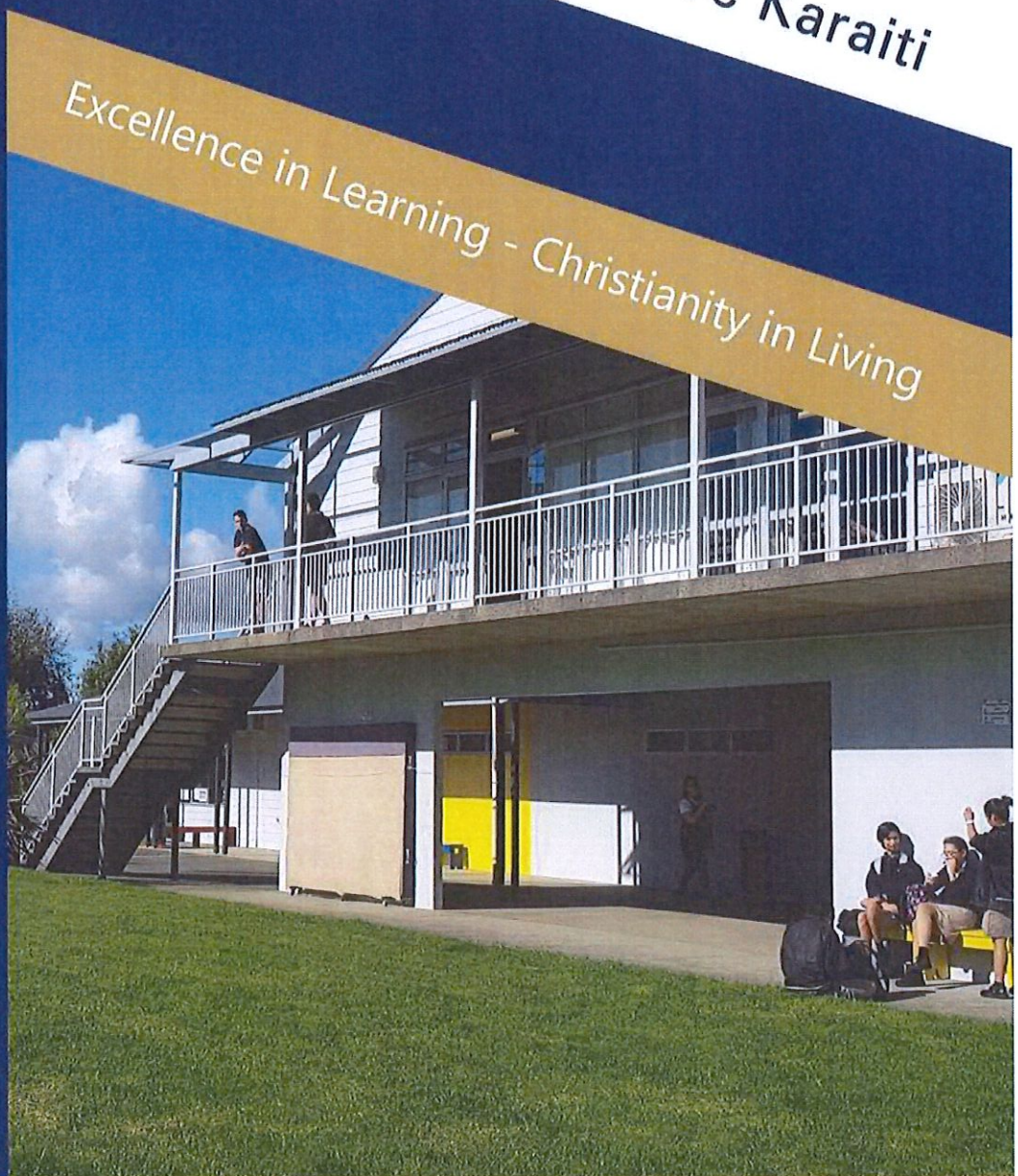
29 Failure to meet statutory reporting deadline

The Board of Trustees did not comply with section 87C(1) of the Education Act 1989, which required the Board to provide its audited statements to the Ministry of Education by 31 May 2020. The Board of Trustees was unable to meet its statutory deadline because of the school being in lockdown as a result of the COVID-19 pandemic.

Excellere College

Whaia te Maramatanga o Te Karaiti

Excellence in Learning - Christianity in Living



Principal's Report 2019

Principal's Report on 2019

"Just as the Father has loved me, I have also loved you; abide in my love."

John 15: 9 (NASB)

2019 saw us consolidate our Relationship-based Learning culture. We, again, saw strong academic results and continued NCEA success.

Our year, again, started with a powhiri for new students and families. Some highlights for our students during 2019 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, 40hr Famine, SPRINGS Challenge, 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 2019.



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, and purchased iRIS technology to make observations more efficient.

Our participation in the Te Tai Raki Kahi Ako continued as our Across-School and Within-School-Teachers began their journeys in this arena.

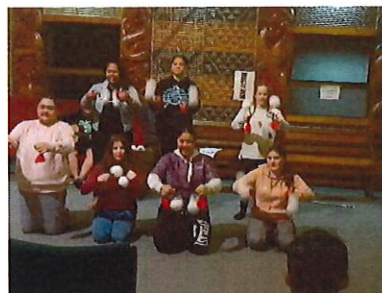
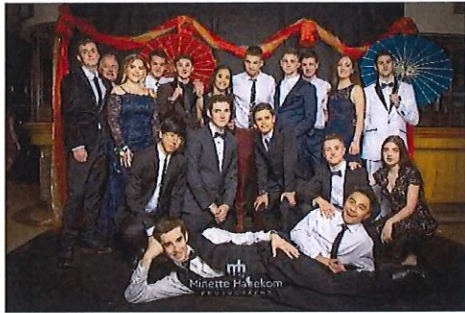
We began term one with a school picnic, which was a wonderful opportunity for parents, students and staff to mingle in a relaxed environment. Our Term One camps involved Years 3-6, Year 11, and Year 12. They all had a great time experiencing God's creation. Our Year 7-13 athletics day, again, saw great participation and some outstanding results. We had the pool on site for our Juniors.



During term two we supported 'Run 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 students from other Christian schools joining us this year. At the end of the term our staff attended the NZACS Conference in Tauranga.

Term three saw us hosting student Learning Conferences, where efforts were acknowledged and next steps discussed. We had a Noho Marae for Year 10 and Kapa Haka members. Our Year 13's hit the slopes on their annual Snow Camp and a group of Year 11's spent a week on Great Barrier Island at the OPC camp.

During term four our SPRINGS challenge reward trips were held and we attended local athletics days. Life Education was here for three 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 Melanie Osborne in 2019. Melanie had a real impact on all her ESOL students, and we wish her well with her first child.

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. Our roll cap was increased to 300, and at the end of the year four relocatable classrooms were purchased to provide new spaces for Science, Art and Music. As the school continues to grow we will require more space.

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

Academically we had another solid year, with a slight dip in all our results.

Overall Results 2019, Year 1 – 8 (at/above NZC expectation)

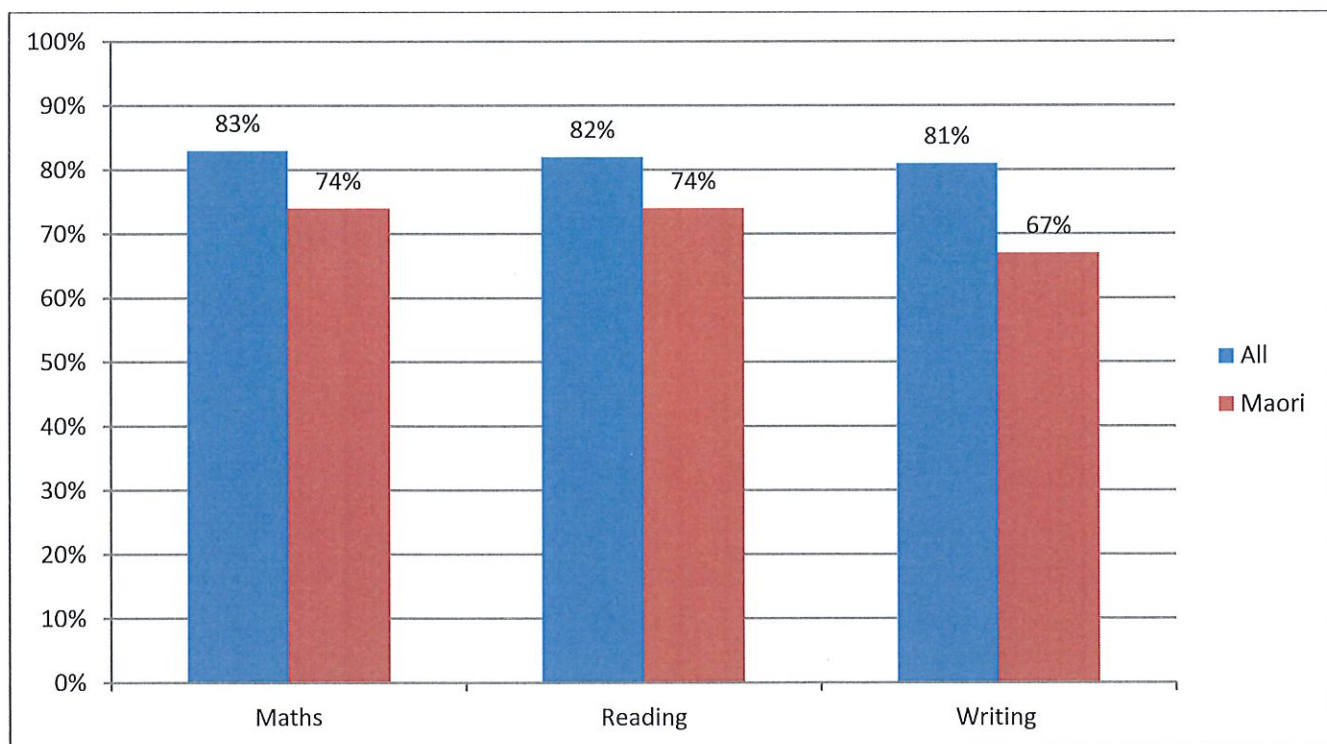


Figure 1 National Standards Year 1 – 8

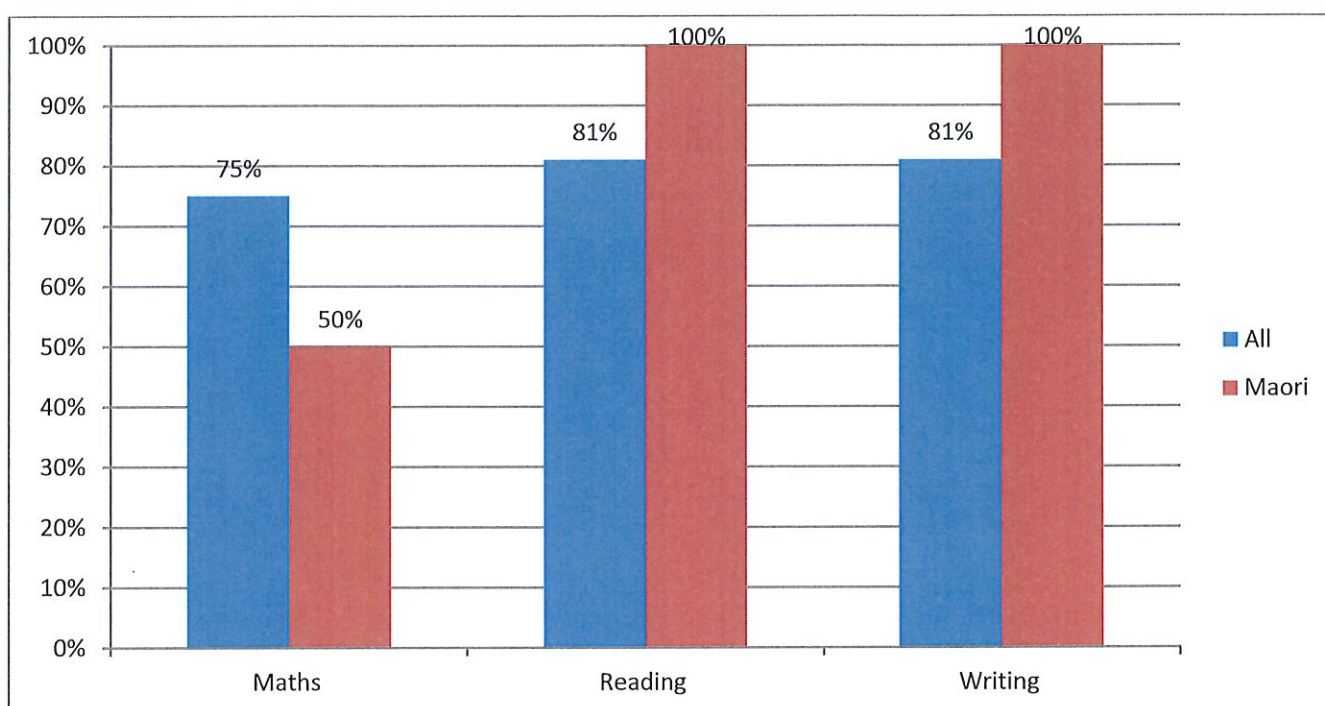
Our Reading dropped from 90% to 82%, with Maori moving from 86% to 74%.

Our Maths dropped from 85% to 83%, with Maori moving from 86% to 74%.

Our Writing dropped from 84% to 81%, with Maori moving from 86% to 67%.

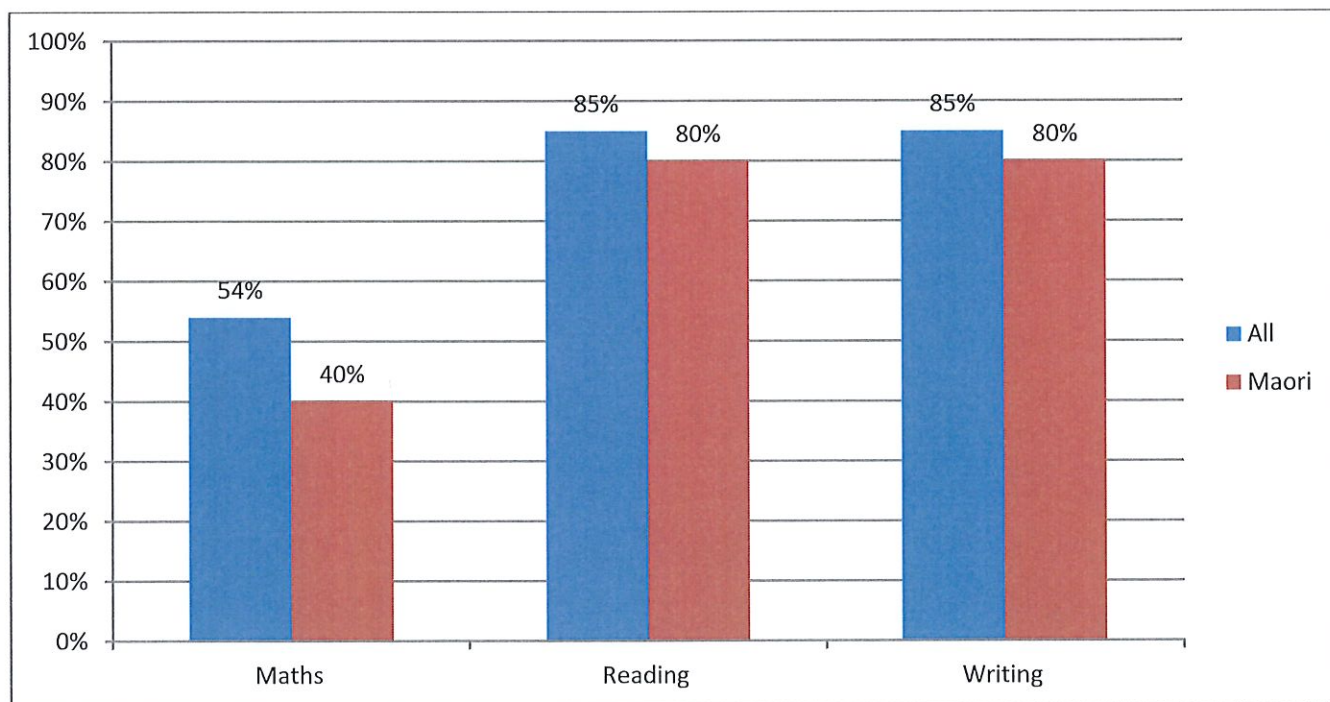
Although overall school results remained above 80%, the drop in our Maori results will require in-depth analysis and a continued focus on accelerating students identified at risk of not achieving. Our collaborative culture means staff are working closely together to identify challenges, analyse formative data, develop strategies to accelerate learning, and include students, and families, in the learning process.

Overall Year 9 Results 2019 (at/above expectation)



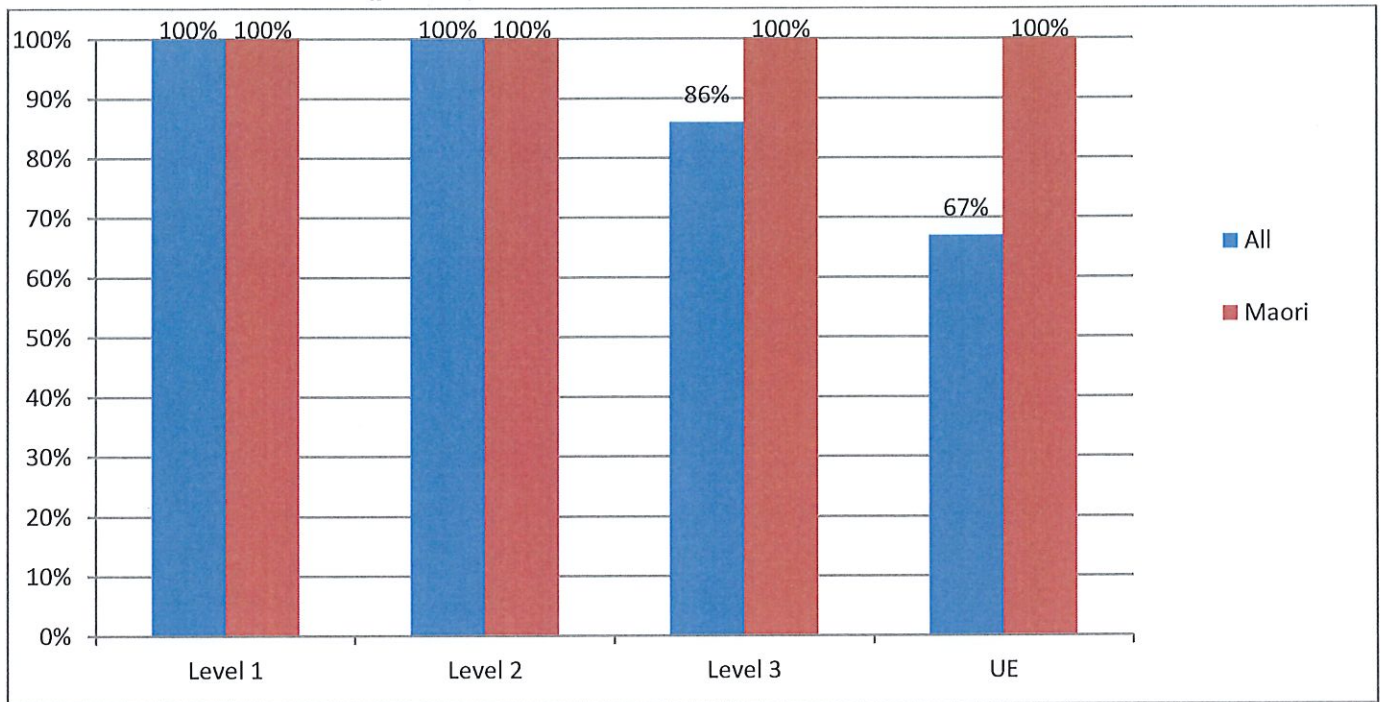
Our Year 9 results showed an improvement in some areas, however we will be looking to support Maths in 2020. We saw an improvement in our Maori results.

Overall Year 10 Results 2019 (at/above expectation)



Our Year 10 results saw an improvement across all areas, which will set them up well for NCEA Level One.

Overall NCEA Results 2019 (passed)



Our results in NCEA remain very pleasing, with a 100% pass rate at Level One and Two, and 86% at Level three. At level Two we had 20% Merit endorsement. At level Three we had 33% Excellence, and 44% Merit endorsement. Results for our Maori students continue to be excellent with a 100% pass rate at level One, Two and Three. 67% of our Year 13 students were successful with UE.

2020

We welcome Karen Crosbie, Chantel Minnaar and Marja Smith to our teaching staff in 2020.

2020 will see us continue to refine our understanding of Relationship-based Learning, explore the Digital Technologies curriculum, and strengthen our Christian character through an emphasis on service, leadership, NCEA Biblical Studies courses, and internal PLD. We also start the year with our biggest student roll, 263.

Graeme Whitehead
Principal
February 2020

"This is My commandment, that you love one another, just as I have loved you."

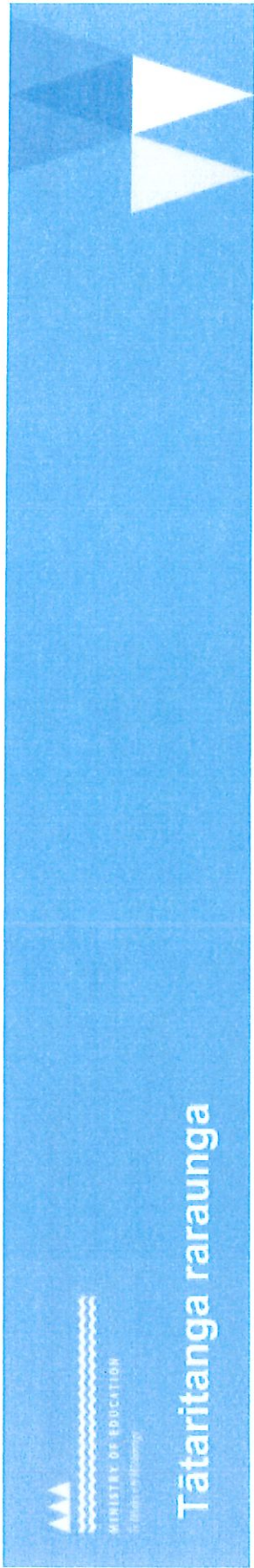
John 15: 12 (NASB)



Excellere College

Whaia te Maramatanga o Te Karaīti

Analysis of Variance Reporting 2019



School Name:	Excellere College	School Number: 429
Strategic Aim:	(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs. (b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.	
Annual Aim:	(a) Implement pedagogy to raise Māori achievement. (b) Explore links to local event opportunities. (c) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.	
Target: Maori achievement	Maori achievement: 85 % of Maori students are at/above NZC expectations in reading, writing, and mathematics	
Baseline Data:	50% of Māori boys at Year 2 were at/above NZC expectations in mathematics 60% of Māori students at Year 3 were at/above NZC expectations in reading and writing (33% Maori boys) 67% of Māori students at Year 5 were at/above NZC expectations in reading and writing (0% maori boys writing) 33% of our Maori students at Year 7 were at/above NZC expectations in writing (0% Maori boys writing) 0% of our Maori boys at Year 7 were at/above NZC expectations in maths (0% Maori boys maths) 67% of our Maori boys at Year 8 were at/above NZC expectations in maths (50% Maori boys maths) 45% of our Maori boys at Year 9 were at/above NZC expectations in reading (50% Maori boys maths) 17% of our Maori boys at Year 9 were at/above NZC expectations in writing (0% Maori boys writing) 67% of our Maori boys at Year 9 were at/above NZC expectations in maths (33% Maori boys maths)	

Tātaritanga raraunga

<ul style="list-style-type: none"> • Actions • <i>What did we do?</i> 	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Relationship-based learning pedagogy through MoE PLD (Whanaungatanga & discursive practices focus). • Target groups, individuals, identified at start of year and monitored termly. • Whanaungatanga topic across all curriculum areas. • Te Reo integrated in everyday language and directions as appropriate. • Actively finding out about students of Maori descent to better know them as Maori. • Employed a Kapa haka tutor. • Noho Marae during term three. 	<p>Y 1-8 Maths: 74% at/above NZC expectations.</p> <p>Y 1-8 Reading: 74% at/above NZC expectations.</p> <p>Y 1-8 Writing: 67% at/above NZC expectations.</p> <p>Y9 Maths: 50% at/above NZC expectations</p> <p>Y9 Reading : 100% at/above NZC expectations</p> <p>Y9 Writing: 100% at/above NZC expectations</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 RbL PLD input through focus group interviews.</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>

Overall achievement for our Y 1-8 Maori students decreased slightly.	RbL PLD continued to grow staff capacity with whanaungatanga and discursive practices.	Encourage students to take increased ownership for their learning in order for them to succeed as Maori Differentiation of curriculum to provide for individualised learning.
Planning for next year (2020):		
<ul style="list-style-type: none"> * 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. * 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. 		



MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga



School Name: Excellere College		School Number: 429
Strategic Aim:	<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) All year 1-10 students at Excellere College will be given opportunities to gain knowledge, skills, attitudes and values identified in the NZ Curriculum, from a Christian perspective.</p> <p>(c) Excellere College will work with students and families to maximise learning.</p>	
Annual Aim:	<p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Explore and develop authentic & meaningful learning experiences across the school (CoL).</p>	
Target: Maths	<p>Maths: 90% of all students are at/above NZC expectations in Maths. 90% of boys are at/above NZC expectations in Maths.</p>	
Baseline Data:	<p>85% of all Y1-8 students were at/above NZC expectations. 87% of Y1-8 boys were at/above NZC expectations. 86% of Y1-8 girls were at/above NZC expectations. 73% of Year 9 students were at/above NZC expectations.</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Use successful pedagogy</p> <ul style="list-style-type: none"> • Use of successful current practice around reading • Co-construction of learning with students. • Ensured that effective pedagogy remained a focus in regards to the development and delivery of classroom reading programmes. • MoE PLD Maths contract. • Relationship-based Learning MoE PLD continued. • Special Needs IEP progress reporting. 	<p>83% of all students are at/above NZC expectations in Maths.</p> <p>78% of boys are at/above NZC expectations in Maths.</p>	<ul style="list-style-type: none"> • Cross grouping in middle school. • Regular updating of Target students across curriculum. Learning Informed by IEP goals. • Increased awareness and developed understanding of how Maori students learn and the fostering of discursive practices. • Increased attempts made to connect with Maori families. • Assisting Maori students to make cognitive connections between their social science/technology learning as a contemporary Maori. • High expectations for learning communicated • Positive growth mindset in everyday classroom language. • Use of support staff to assist small groups within mainstream programme • asTTle is used to inform next steps. • The implementing and increased use of technology and Chromebooks. 	<ul style="list-style-type: none"> • Continue on the journey of inquiry and analysis of data in determining best practice for priority students. • Encourage students in the development of a classroom culture based on increased self belief. • Differentiation of curriculum delivery to provide improved personalised learning. • To continue to co-construct and plan with students their learning steps- ensuring high expectations for learning are communicated. • Develop further inquiry into the growing and understanding of how Maori students learn • To continue to use asTTle to inform the next learning steps. • Continue to have time for discussion based on student progress in

	<ul style="list-style-type: none"> Time set aside at weekly team members to discuss Maths programmes and the progress of identified target students in Maths. MoE PLD strengthened staff understanding and delivery of maths. 	<p>numeracy during Junior College team meeting, with a focus on colleagues supporting one another and taking responsibility for each other's learners across the Junior College.</p> <ul style="list-style-type: none"> Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.
Planning for next year:		
<p>* 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.</p> <p>* Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</p> <p>* Continue to support staff with new strategies.</p> <p>* Continue with successful strategies and monitor progress of all students, especially priority and at-risk target students.</p>		



School Name:	Excellere College	School Number: 429
Strategic Aim:	<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) All year 1-10 students at Excellere College will be given opportunities to gain knowledge, skills, attitudes and values identified in the NZ Curriculum, from a Christian perspective.</p> <p>(c) Excellere College will work with students and families to maximise learning.</p>	
Annual Aim:	<p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Implement pedagogy to raise maori achievement.</p> <p>(c) Explore links to local iwi.</p>	
Target: Year 10	<p>Year 9:</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>	
Baseline Data:	<p>Maths: 73% were at/above NZC expectations at Year 9. Māori were 67% at/above NZC expectations</p> <p>Reading: 73% at/above NZC expectations at Year 9. Māori were 45% at/above NZC expectations</p> <p>Writing: 45% at/above NZC expectations at Year 9. Māori were 17% at/above NZC expectations.</p>	



Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Develop a student self-review process:</p> <ul style="list-style-type: none"> • Collaborative and peer groupings to allow for peer leadership and learning. <p>Use successful pedagogy:</p> <ul style="list-style-type: none"> • Continue with use of successful current practice around writing. • Develop a literacy and numeracy dictionary to create a personal reference using a common language. • Continue with co-construction of learning with students (Evidence of progress to be shared with family through portfolios). • Support teacher to assist in small group supervision and delivery. • Increased provision of resources to enable greater engagement in learning (dictionaries, thesaurus, Bibles). • Students grouped across classes reflecting curriculum levels, to provide for increased effectiveness of delivery. • Increased availability and use of technology. • RbL MoE PLD continued. 	<p><u>All</u></p> <p>Math: 54% are at/above NZC expectations at Year 10.</p> <p>Reading: 85% are at/above NZC expectations at Year 10.</p> <p>Writing: 85% are at/above NZC expectations at Year 10.</p> <p><u>Maori</u></p> <p>Math: 40% are at/above NZC expectations at Year 10.</p> <p>Reading: 80% are at/above NZC expectations at Year 10.</p> <p>Writing: 80% are at/above NZC expectations at Year 10.</p>	<ul style="list-style-type: none"> • Emphasis was placed on the Literacy Box programme which proved most effective in improving accuracy in comprehension, word meaning and grammar. • Timetable meant cross-grouping in English and reading was no longer possible [terms 3-4] but students continued to be cross-grouped in mathematics. • 	<ul style="list-style-type: none"> • Positive growth mind-set encouraged and taught. • Continued use of support staff to assist small groups. • Differentiation across the curriculum learning areas. • Continued use of structured programmes (Literacy Box, etc). • Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices. • Target individuals as they move into Year 11. • Focus on Writing issues identified through e-asTTle and OTJ.
Planning for next year:			



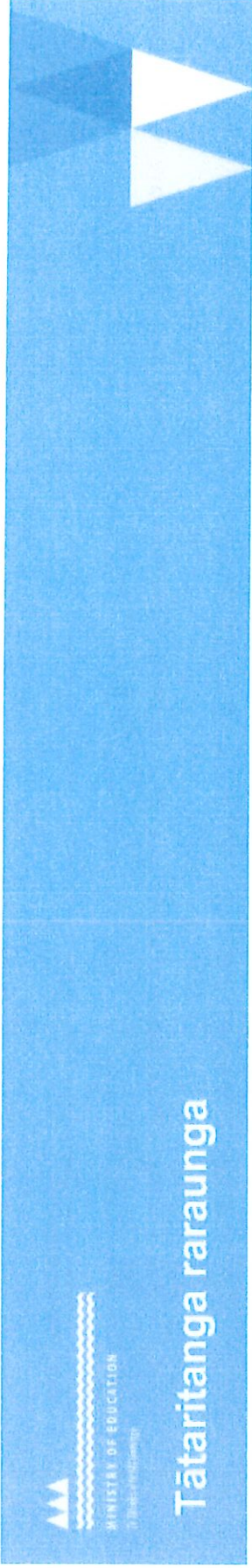
MINISTRY OF EDUCATION

3 Pae o te Kōwhiri

Tātaritanga raraunga

- 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.
- Monitor as a Y11 cohort in Maths to identify required interventions.

School Name:	Excellere College	School Number: 429
Strategic Aim:	(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs. (b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students. (c) Excellere College will work with students and families to maximise learning.	
Annual Aim:	(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority. (b) Implement pedagogy to raise Māori achievement. (c) Explore links to local iwi. (d) All Year 11 students will gain NCEA Level 1. (e) To improve Merit and Excellence %	
Target: Year 11 (Level 1 NCEA)	Year 11: 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. One student with learning difficulties will have 4 a rewarding course of study and activity. Plus one student (new to the college) attempting Level 1 will be successful Maths: 100% achieve Level 1 Numeracy (3 students targeted, 5 Māori) (NB: 3 students L1 and doing L2 Maths). Literacy: 100% achieve Level 1 Literacy (5 students targeted, 6 Māori) 5 students will gain Merit endorsement in NCEA L1	
Baseline Data:	Maths: 41% achieved at/above NZC expectations at Y10 (Boys 36%). Māori were 25% at/above NZC expectations (Boys 50%). Reading: 33% achieved at/above NZC expectations at Y10 (Boys 36%). Māori were 25% at/above NZC expectations (Boys 50%). Writing: 19% achieved at/above NZC expectations at Y10 (Boys 9%). Māori were 25% at/above NZC expectations (Boys 0%).	



Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<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 2018 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>100% gained NCEA Lvl 1.</p> <p>100% of girls gained NCEA Lvl 1.</p> <p>100% of Maori gained NCEA Lvl 1.</p> <p>100% achieved Level 1 Numeracy</p> <p>100% achieved Level 1 Literacy</p> <p>17% 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.</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>
Planning for next year: <ul style="list-style-type: none"> Continue with co-construction of learning with students. Continuing focus on monitoring students, signposting and early warning. 			

- 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.

School Name:	Excellere College	School Number: 429
Strategic Aim:	<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> <p>(c) Excellere College will work with students and families to maximise learning.</p>	
Annual Aim:	<p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Implement pedagogy to raise Māori achievement.</p> <p>(c) Explore links to local iwi.</p> <p>(d) All Year 12 students will gain NCEA Level 2.</p> <p>(e) To improve Merit and Excellence %</p>	
Target: Year 12 (Level 2 NCEA)	<p>Year 12: The 2 students who are most at risk of not achieving NCEA Level 2 will achieve the qualification by the end of 2019. (1 Māori) At least 1 student will achieve merit endorsement or better at level 2. (0 Māori)</p>	
Baseline Data:	2018 Level 1: 50% passed	

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify initial target group from 2018 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>100% gained NCEA Lvl 2</p> <p>100% boys gained NCEA Lvl 2</p> <p>100% girls gained NCEA Lvl 2</p> <p>100% Māori gained NCEA Lvl 2</p> <p>25% of students gained excellence endorsement.</p> <p>20% 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>

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.

School Name:	Excellere College	School Number: 429
Strategic Aim:	<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> <p>(c) Excellere College will work with students and families to maximise learning.</p>	
Annual Aim:	<p>(a) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p> <p>(b) Implement pedagogy to raise Māori achievement.</p> <p>(c) Explore links to local iwi.</p> <p>(d) All Year 13 students will gain NCEA Level 3.</p> <p>(e) To improve Merit and Excellence %</p>	
Target: Year 13 (Level 3 NCEA)	<p>Year 13: All (14) students, including 3 at risk, will achieve level 3 (2 Māori). All students requiring U.E. will be successful (2 Māori). One student attempting scholarship will be successful in each of the subjects attempted (0 Māori). Changed mind.</p>	
Baseline Data:	2018 Level 2: 89% passed	

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify initial target group from 2018 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>83% gained NCEA Lvl 3</p> <p>86% boys gained NCEA Lvl 3</p> <p>86% girls gained NCEA Lvl 3</p> <p>100% Māori gained NCEA Lvl 3</p> <p>33% gained Excellence endorsement.</p> <p>44% gained Merit endorsement.</p> <p>67% of all students gained UE.</p> <p>100% 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>
Planning for next year:			
<ul style="list-style-type: none"> Continue with co-construction of learning with students. RbL MoE PLD continuing. Continue focus on monitoring students, signposting and early warning. 			

- 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.

Kiwisport Report 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$3 712.93. 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
- Floorball
- Winter Tournament
- Futsal
- Bowls
- Golf
- Hockey
- Orienteering
- Surfing
- Table tennis

UHY Haines Norton (Auckland) Limited

Head Office

22 Catherine Street | Henderson | Auckland 0612 | New Zealand

PO Box 21143 | Henderson | Auckland 0650 | New Zealand

t: +64 9 839 0087 | f: +64 9 837 2992

info@uhyhn.co.nz | www.uhyhn.co.nz

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EXCELLERE COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Excellere College (the College). 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 College on his behalf.

Opinion

We have audited the financial statements of the College on pages 2 to 18, that comprise the statement of financial position as at 31 December 2019, 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 College:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; 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 26/6/20. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

Auckland CBD Office
4th Floor, Smith & Caughey Building
253 Queen Street | Auckland 1010
t: +64 9 303 5844

Kumeu Office
329A Main Road | Kumeu 0810
t: +64 9 412 9853

Helensville Office
34 Commercial Road | Helensville 0800
t: +64 9 420 7972

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 are responsible on behalf of the College for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees are 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 are responsible on behalf of the College for assessing the College's ability to continue as a going concern. The Board of Trustees are 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 College, 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 College'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 College'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 College'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 College 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the KiwiSport Report, Analysis of Variance and the Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

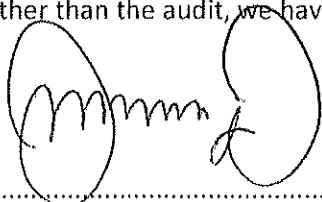
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 College 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 College.



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