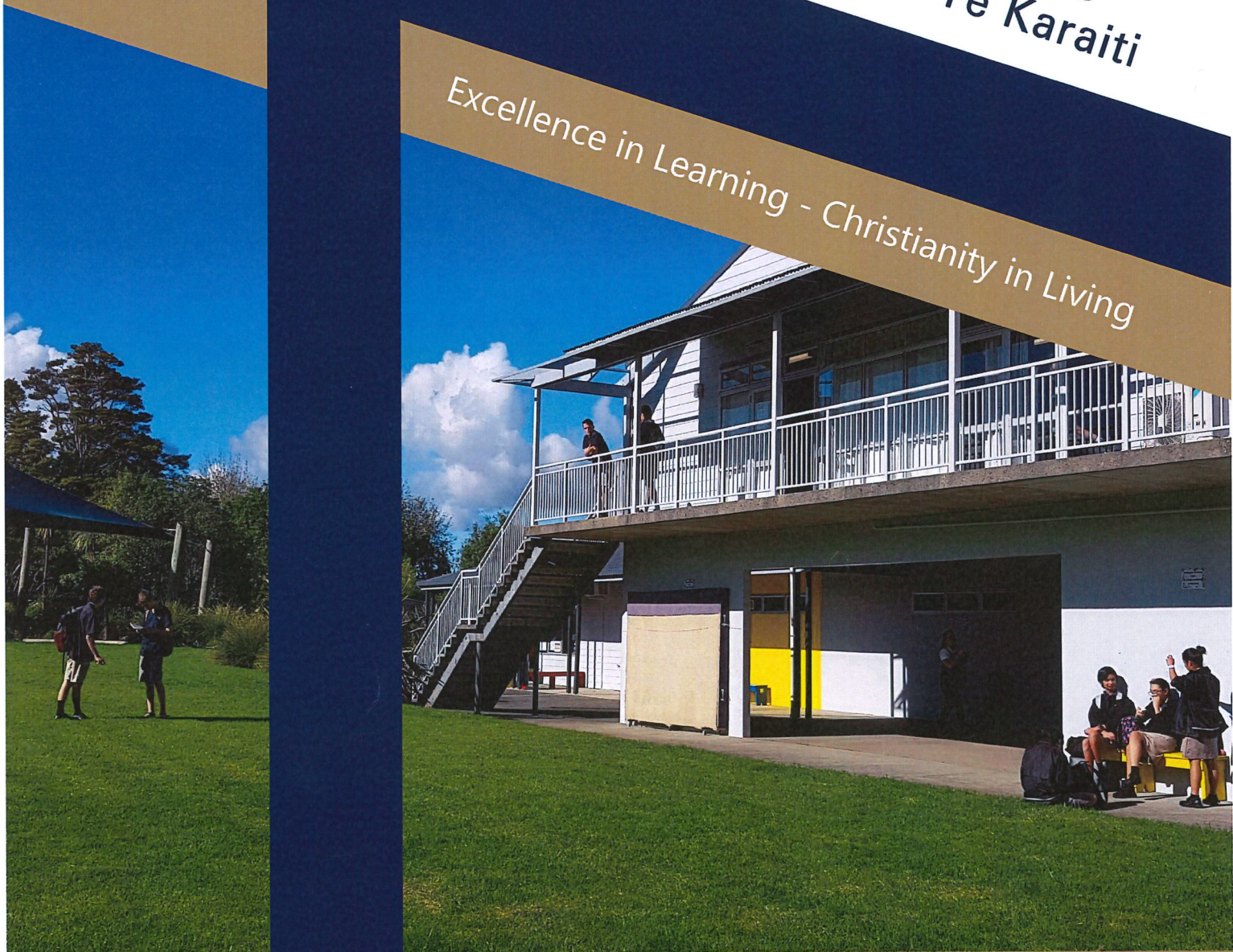


Excellere College

Whaia te Maramatanga o Te Karaiti

Excellence in Learning - Christianity in Living



Annual Report 2020

EXCELLERE COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 429

Principal: Graeme Whitehead

School Address: 39 Great North Road, Kamo Whangarei

School Postal Address: PO Box 4237, Kamo, Whangarei 0141

School Phone: 09 435 2458

School Email: office@excellerecollege.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Mike de Vetter	Chair Person	Elected	Nov-20
Taina Savage	Parent Rep	Elected	Nov-20
Quintin Browne	Parent Rep	Elected	Jun-22
Mirko Wojnowski	Parent Rep	Elected	Jun-22
Vicki Fowke	Parent Rep	Elected	Jun-22
Jansie Janse Van Rensburg	Parent Rep	Elected	Nov-23
Graeme Whitehead	Principal	Appointed	
Danielle Smith	Staff Rep	Elected	Jun-22
Ellah Patuawa	Student Rep	Elected	Sep-20
Matthew Shortland	Student Rep	Elected	Sep-21
Vaughen Darby	WCET Rep	Appointed	
Chantel Schreuder	WCET Rep	Appointed	

Accountant / Service Provider: Ask Accounting Ltd



Annual Report - For the year ended 31 December 2020

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Excellere College

Statement of Responsibility

For the year ended 31 December 2020

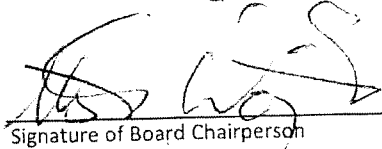
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2020 fairly reflects the financial position and operations of the school.

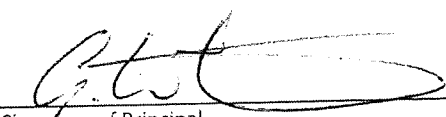
The School's 2020 financial statements are authorised for issue by the Board.

Mirko Wojniewski
Full Name of Board Chairperson


Signature of Board Chairperson

24.5.2021
Date:

Craeme Whitehead
Full Name of Principal


Signature of Principal

24/05/2021
Date:

Excellere College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,784,367	2,821,771	2,245,057
Locally Raised Funds	3	104,958	65,800	93,424
Use of Proprietor's Land and Buildings		364,480	406,800	345,120
Interest income		392	2,000	2,677
International Students	4	36,821	48,000	68,858
Other Revenue		2,239	-	-
		<u>3,293,257</u>	<u>3,344,371</u>	<u>2,755,136</u>
Expenses				
Locally Raised Funds	3	36,710	32,000	55,789
International Students	4	14,416	15,000	20,187
Learning Resources	5	2,344,364	2,435,032	2,023,572
Administration	6	150,631	151,837	134,780
Finance		7,406	1,155	3,147
Property	7	558,974	581,484	468,811
Depreciation	8	106,613	98,260	98,572
Loss on Disposal of Property, Plant and Equipment		2,830	-	10,282
		<u>3,221,944</u>	<u>3,314,768</u>	<u>2,815,140</u>
Net Surplus / (Deficit) for the year		71,313	29,603	(60,004)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>71,313</u></u>	<u><u>29,603</u></u>	<u><u>(60,004)</u></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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		328,348	328,348	388,352
Total comprehensive revenue and expense for the year		71,313	29,603	(60,004)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		7,327	-	-
Equity at 31 December	21	406,988	357,951	328,348
Retained Earnings		406,988	357,951	328,348
Equity at 31 December		406,988	357,951	328,348

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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	184,155	129,281	77,705
Accounts Receivable	10	141,803	120,100	118,430
GST Receivable		13,260	8,000	6,682
Prepayments		4,873	10,000	12,413
		<u>344,091</u>	<u>267,381</u>	<u>215,230</u>
Current Liabilities				
Accounts Payable	12	179,934	131,000	133,742
Revenue Received in Advance	13	2,533	-	5,361
Finance Lease Liability - Current Portion	15	50,572	49,886	38,697
Funds held on behalf of Kiwi Park Cluster	16	1,411	-	741
		<u>234,450</u>	<u>180,886</u>	<u>178,541</u>
Working Capital Surplus/(Deficit)		109,641	86,495	36,689
Non-current Assets				
Property, Plant and Equipment	11	407,863	402,501	416,575
		<u>407,863</u>	<u>402,501</u>	<u>416,575</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	34,388	33,188	24,533
Finance Lease Liability	15	76,128	97,857	100,383
		<u>110,516</u>	<u>131,045</u>	<u>124,916</u>
Net Assets		<u>406,988</u>	<u>357,951</u>	<u>328,348</u>
Equity	21	<u>406,988</u>	<u>357,951</u>	<u>328,348</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 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		893,671	756,406	660,161
Locally Raised Funds		106,953	63,876	72,832
International Students		36,821	48,000	68,858
Goods and Services Tax (net)		(6,578)	(1,318)	11,529
Funds Administered on Behalf of Third Parties		670	(741)	
Payments to Employees		(405,553)	(393,370)	(405,250)
Payments to Suppliers		(362,021)	(396,669)	(373,627)
Cyclical Maintenance Payments in the year		(44,720)	(11,345)	(4,462)
Interest Paid		(7,406)	(1,155)	(3,147)
Interest Received		393	1,902	3,688
Net cash from/(to) Operating Activities		212,230	65,586	30,582
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(2,830)	(10,899)	
Purchase of Property Plant & Equipment (and Intangibles)		(88,007)	(261,509)	(89,651)
Net cash from/(to) Investing Activities		(90,837)	(272,408)	(89,651)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,327	-	43,739
Finance Lease Payments		(22,270)	196,888	(36,574)
Painting contract payments		-	-	(1,060)
Net cash from/(to) Financing Activities		(14,943)	196,888	6,105
Net increase/(decrease) in cash and cash equivalents		106,450	(9,934)	(52,964)
Cash and cash equivalents at the beginning of the year	9	77,705	139,215	130,669
Cash and cash equivalents at the end of the year	9	184,155	129,281	77,705

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

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

Excellere College

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) 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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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 income in the period the school uses the land and building.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) 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.

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Building improvements to Crown Owned Assets	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

i) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

j) 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.

k) 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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 international students, should the School be unable to provide the services to which they relate.

m) Shared Funds

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

n) 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).

o) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes. 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.

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	702,941	659,851	518,190
Teachers' Salaries Grants	1,892,372	2,000,000	1,585,753
Resource Teachers Learning and Behaviour Grants	576	-	1,130
Other MoE Grants	150,817	122,920	102,914
Other Government Grants	37,661	39,000	37,070
	<u>2,784,367</u>	<u>2,821,771</u>	<u>2,245,057</u>

The school has opted in to the donations scheme for this year. Total amount received was \$32,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$30,029 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	30,719	1,500	2,906
Activities	56,967	63,800	82,546
Trading	515	500	3,474
Fundraising	891	-	2,520
Other Revenue	15,866	-	1,978
	<u>104,958</u>	<u>65,800</u>	<u>93,424</u>
Expenses			
Activities	20,337	32,000	46,473
Trading	-	-	4,728
Fundraising (Costs of Raising Funds)	507	-	2,610
Transport (Local)	15,866	-	1,978
	<u>36,710</u>	<u>32,000</u>	<u>55,789</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>68,248</u>	<u>33,800</u>	<u>37,635</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	2	1	6
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	36,821	48,000	68,858
Expenses			
Employee Benefit - Salaries	5,705	5,000	5,968
Other Expenses	8,711	10,000	14,219
	14,416	15,000	20,187
<i>Surplus/ (Deficit) for the year International Students</i>	22,405	33,000	48,671

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	151,923	152,440	126,797
Information and Communication Technology	16,266	15,300	18,601
Library Resources	1,040	1,250	1,066
Employee Benefits - Salaries	2,168,664	2,254,042	1,861,502
Staff Development	6,471	12,000	15,606
	2,344,364	2,435,032	2,023,572

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,786	6,000	4,014
Board of Trustees Fees	6,421	6,875	6,043
Board of Trustees Expenses	6,858	7,310	5,343
Communication	5,691	6,750	6,704
Consumables	3,628	3,800	3,187
Other	17,522	19,420	14,629
Employee Benefits - Salaries	88,791	86,032	82,854
Insurance	7,216	8,500	4,022
Service Providers, Contractors and Consultancy	8,718	7,150	7,984
	150,631	151,837	134,780

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	10,768	10,700	10,553
Consultancy and Contract Services	40,208	43,992	36,385
Cyclical Maintenance Provision	54,575	20,000	(18,084)
Grounds	5,574	3,700	3,123
Heat, Light and Water	21,499	25,500	26,594
Rates	7,211	7,000	6,983
Repairs and Maintenance	9,257	17,300	14,986
Use of Land and Buildings	364,480	406,800	345,120
Security	1,007	2,500	4,207
Employee Benefits - Salaries	44,395	43,992	38,944
	<u>558,974</u>	<u>581,484</u>	<u>468,811</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.

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Building Improvements - Crown	1,011	959	986
Furniture and Equipment	32,389	34,671	30,589
Information and Communication Technology	17,938	18,971	20,861
Motor Vehicles	4,087	4,087	4,087
Leased Assets	48,245	39,384	39,126
Library Resources	2,943	188	2,923
	<u>106,613</u>	<u>98,260</u>	<u>98,572</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	184,155	129,281	77,705
Cash and cash equivalents for Statement of Cash Flows	<u>184,155</u>	<u>129,281</u>	<u>77,705</u>

Of the \$184,155 Cash and Cash Equivalents, \$2,532 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$184,155 Cash and Cash Equivalents, \$1,411 is held by the School on behalf of the ESOL cluster. See note 25 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	320	2,000	76
Interest Receivable	1	100	2
Banking Staffing Underuse	-	3,000	4,504
Teacher Salaries Grant Receivable	141,482	115,000	113,848
	<u>141,803</u>	<u>120,100</u>	<u>118,430</u>
Receivables from Exchange Transactions	321	2,100	78
Receivables from Non-Exchange Transactions	141,482	118,000	118,352
	<u>141,803</u>	<u>120,100</u>	<u>118,430</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	24,503				(1,011)	23,492
Furniture and Equipment	158,967	54836	(1,057)		(32,389)	180,357
Information and Communication Technology	51,941	9042			(17,938)	43,045
Motor Vehicles	13,623				(4,087)	9,536
Leased Assets	147,081	115047	(83,054)		(48,245)	130,829
Library Resources	20,460	3093	(6)		(2,943)	20,604
Balance at 31 December 2020	416,575	182,018	(84,117)	-	(106,613)	407,863

The net carrying value of equipment held under a finance lease is \$149,289 (2019: \$147,081)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	35,018	(11,527)	23,492
Furniture and Equipment	575,476	(395,119)	180,357
Information and Communication Technology	165,146	(122,101)	43,045
Motor Vehicles	20,435	(10,899)	9,536
Leased Assets	198,115	(67,286)	130,829
Library Resources	101,947	(81,343)	20,604
Balance at 31 December 2020	1,096,137	(688,275)	407,863

	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

12. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	19,570	12,000	11,578
Accruals	4,950	4,000	4,014
Employee Entitlements - Salaries	153,046	115,000	115,030
Employee Entitlements - Leave Accrual	2,368	-	3,120
	<u>179,934</u>	<u>131,000</u>	<u>133,742</u>
Payables for Exchange Transactions	179,934	131,000	133,742
	<u>179,934</u>	<u>131,000</u>	<u>133,742</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	2,533	-	5,361
Other	-	-	-
	<u>2,533</u>	<u>-</u>	<u>5,361</u>

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	24,533	24,533	47,079
Increase/ (decrease) to the Provision During the Year	54,575	20,000	(18,084)
Use of the Provision During the Year	(44,720)	(11,345)	(4,462)
Provision at the End of the Year	<u>34,388</u>	<u>33,188</u>	<u>24,533</u>
Cyclical Maintenance - Term	34,388	33,188	24,533
	<u>34,388</u>	<u>33,188</u>	<u>24,533</u>

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	55,977	49,886	43,933
Later than One Year and no Later than Five Years	80,059	97,857	106,651
	<u>136,036</u>	<u>147,743</u>	<u>150,584</u>

16. Funds Held on Behalf of Cluster / Transport Network

Excellere College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	741		1,801
Funds Received from Cluster Members	-	-	72
Funds Received from MoE	670	-	-
Funds Spent on Behalf of the Cluster	-	-	1,132

Distribution of Funds

Funds Held at Year End	<u>1,411</u>	<u>-</u>	<u>741</u>
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These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	1,411	-	741
Equity	<u>1,411</u>	<u>-</u>	<u>741</u>

17. 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.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	6,421	6,043
Full-time equivalent members	0.09	-
<i>Leadership Team</i>		
Remuneration	291,886	396,825
Full-time equivalent members	3	4
Total key management personnel remuneration	298,307	402,868
Total full-time equivalent personnel	3.09	4.00

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	135-145	130-140
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	2020 FTE Number	2019 FTE Number
100 - 110	4.00	0.00
110-120	-	-
	4.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

21. 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.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	184,155	129,281	77,705
Receivables	141,803	120,100	118,430
Total Financial assets measured at amortised cost	<u>325,958</u>	<u>249,381</u>	<u>196,135</u>

Financial liabilities measured at amortised cost

Payables	179,934	131,000	133,742
Finance Leases	126,700	147,743	139,080
Total Financial Liabilities Measured at Amortised Cost	<u>306,634</u>	<u>278,743</u>	<u>272,822</u>

23. Events After Balance Date

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

24. Comparatives

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



Excellere College

Whaia te Maramatanga o Te Karaiti



2020 Principal's Report

Excellence in learning

Christianity in living

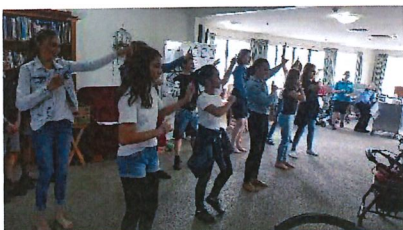
Principal's Report on 2020

"Love the Lord your God with all your heart and with all your soul and with all your mind. This is the first and greatest commandment. And the second is like it: Love your neighbour as yourself."

Matthew 22: 36 - 39 (NIV)

2020 was certainly an unusual year, with Covid-19 changing our landscape. The subsequent lockdowns, distance learning, and Level requirements caused disruption, uncertainty, and anxiety. However, it also provided an opportunity to share our Christian love and values with others. We were able to witness the love of Jesus in our own community, and beyond.

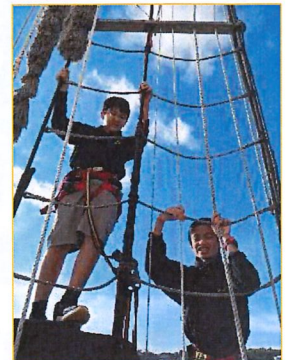
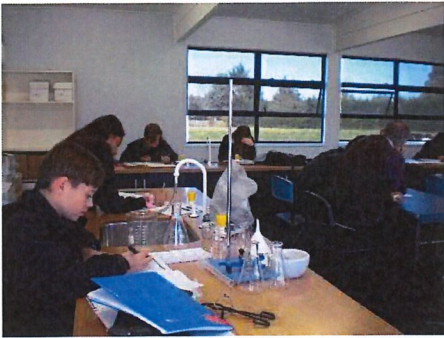
Our year, again, started with a powhiri for new students and families. Some highlights for our students during 2020 included: school picnic, Poor Knights diving trip, mufti days, athletics days, senior science trips, swimming pool on-site, Senior Ball, Friday canteen, Life Education, Careers Roadshow, worship at assembly, SPRINGS Challenge, senior leavers dinner, and a wonderful Awards praise-giving to end the year.



During the year we continued to focus on improving classroom practice. This was achieved with the support of a Ministry PLD contract focused on Relationships First 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 Within-School-Teachers began their journey highlighting the wellbeing of our students.

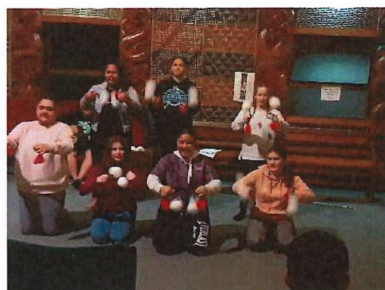
We began Term One with a school picnic, which was a wonderful opportunity for parents, students and staff to mingle in a relaxed environment. Our Term One camps provided a great time experiencing God's creation. Our Year 7-13 Athletics day, again, saw great participation and some outstanding results. We had the pool on site for our Juniors, although this ended early through Covid-19 lockdown.



During Term Two, Level One and Two requirements meant that we were unable to continue many of our usual events.

Term Three saw us hosting student Learning Conferences, where efforts were acknowledged and next steps discussed. We were able to squeeze in our Senior Ball which, again, was very successful with students from other Christian schools joining us. Our Parent Support Group also held a very successful Guys' Evening for our community. At the end of the term, the Life Education programme was also able to visit.

During Term Four we, again, focused on our internal needs, ensuring students wellbeing was looked after, and no extra pressures were experienced. 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 Ian Mackay, and Karen Linton at the end of 2020. Ian taught senior English and led the Senior College for 10 years. Karen worked in our special needs area, with Reading Recovery, and classroom teaching.

Our Parent Support Group continued their provision of canteen on Fridays, and hosted a successful Guys' evening. Unfortunately the 40th Anniversary celebrations planned were cancelled due to Covid. 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 into the future. Plans for two new classrooms for 2021 were actioned.

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 an increase and decrease in results.

Overall Results 2020, Year 1 – 8 (at/above NZC expectation)

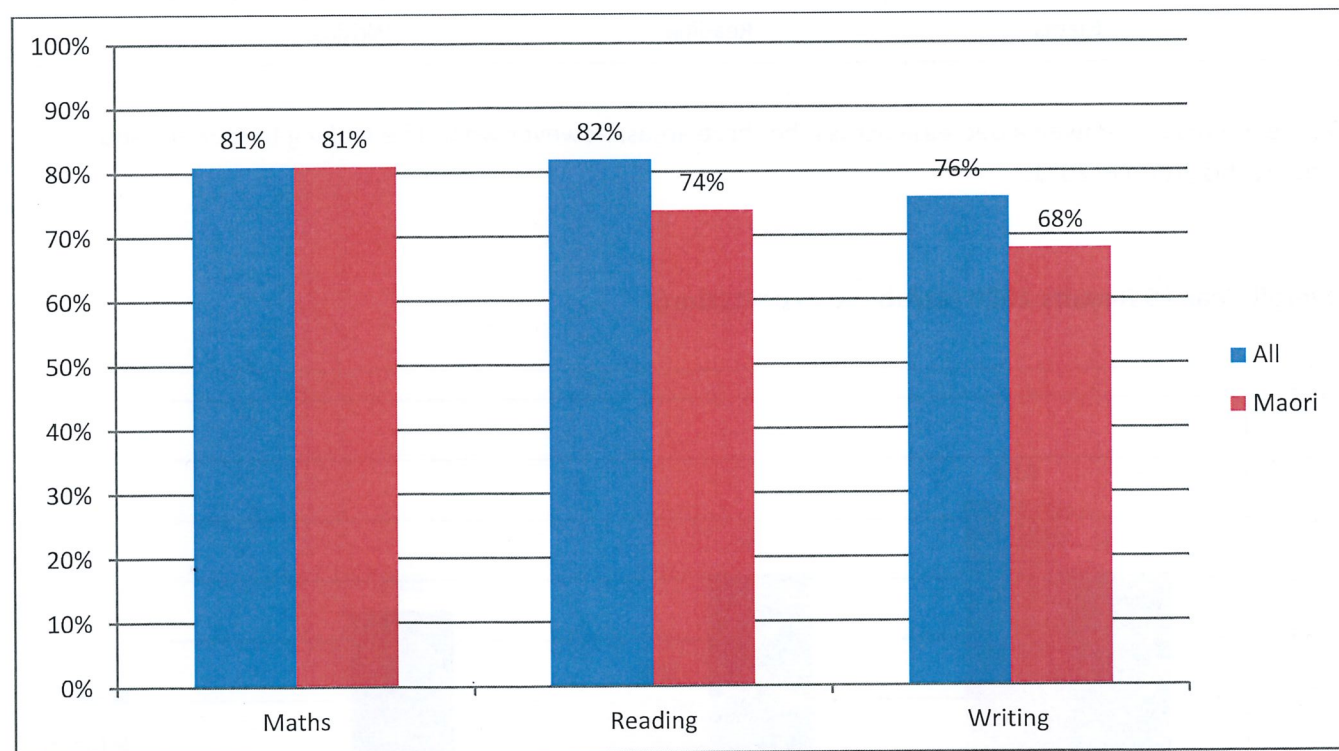


Figure 1 National Standards Year 1 – 8

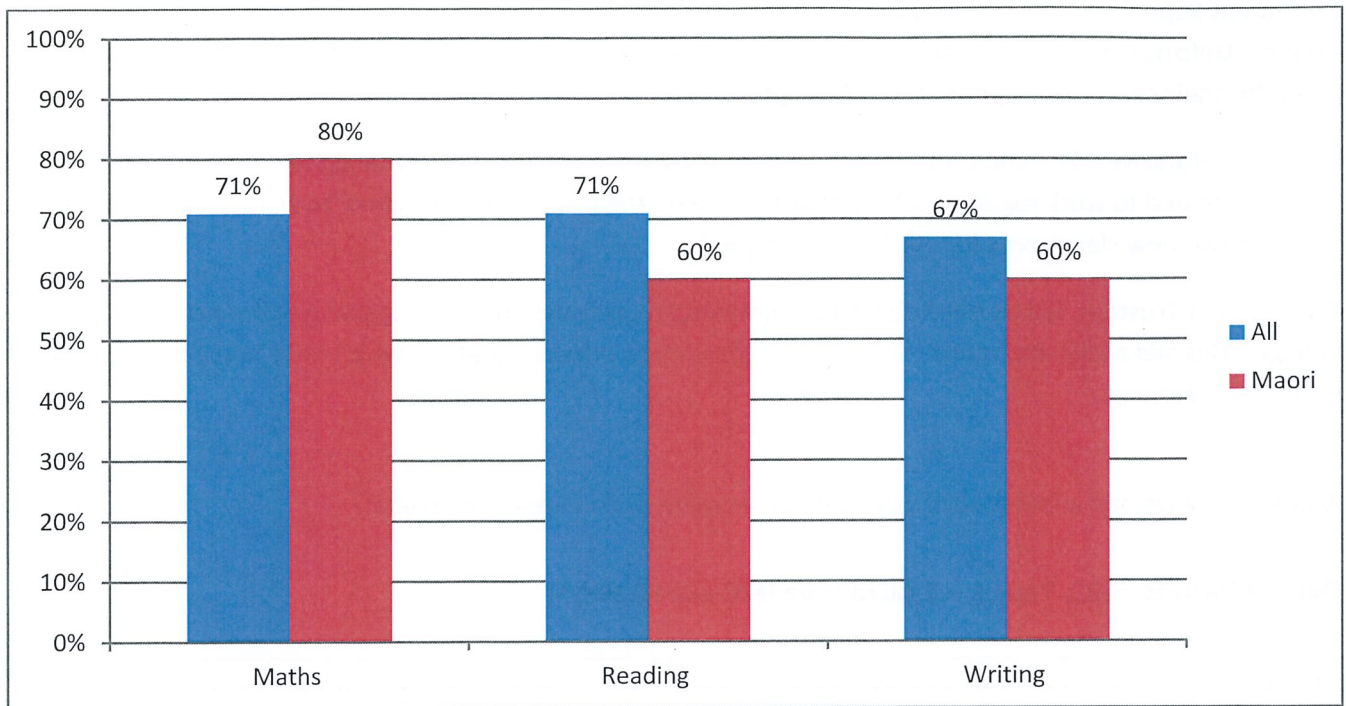
Our Reading stayed the same at 82%, with Maori also staying at 74%.

Our Maths dropped from 83% to 81%, with Maori moving up from 74% to 81%.

Our Writing dropped from 81% to 76%, with Maori moving up from 67% to 68%.

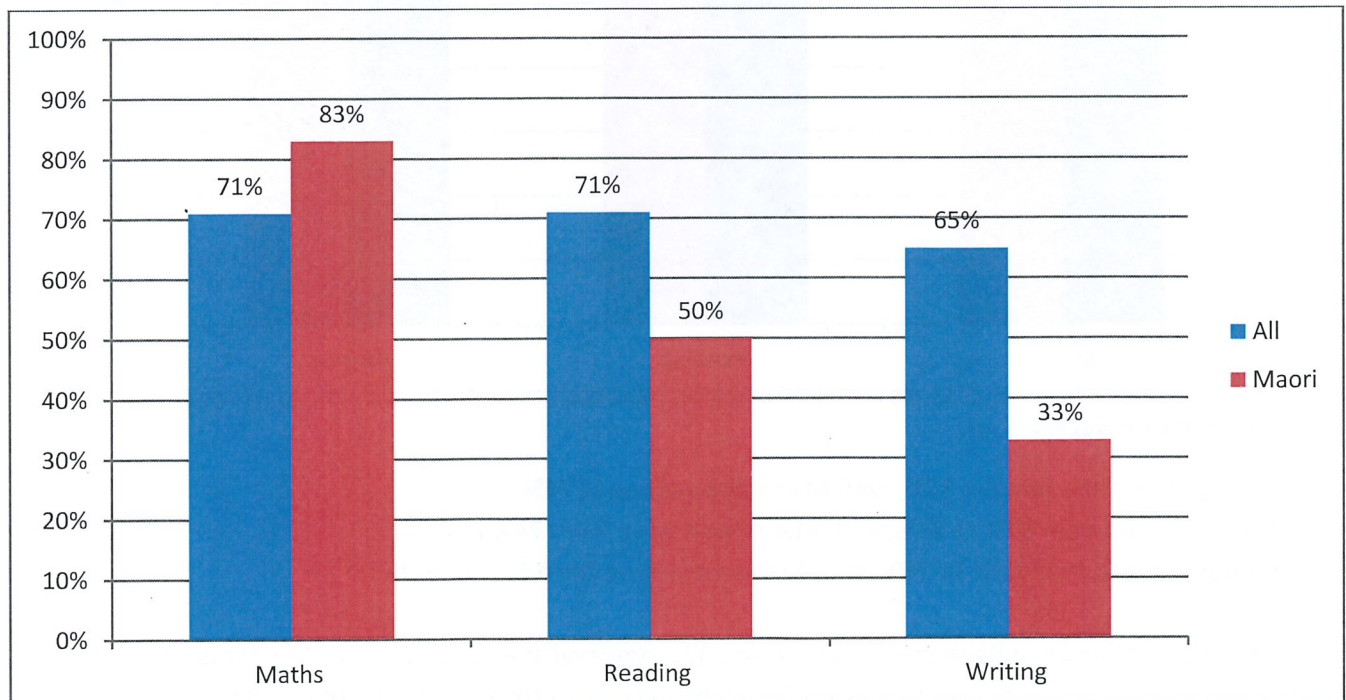
Although overall school results remained similar to 2021, however the increase in our Maori results was very pleasing. Our collaborative culture means staff are working closely together to identify challenges, analyse formative data, develop strategies to accelerate learning, and include students, and families, in the learning process.

Overall Year 9 Results 2020 (at/above expectation)



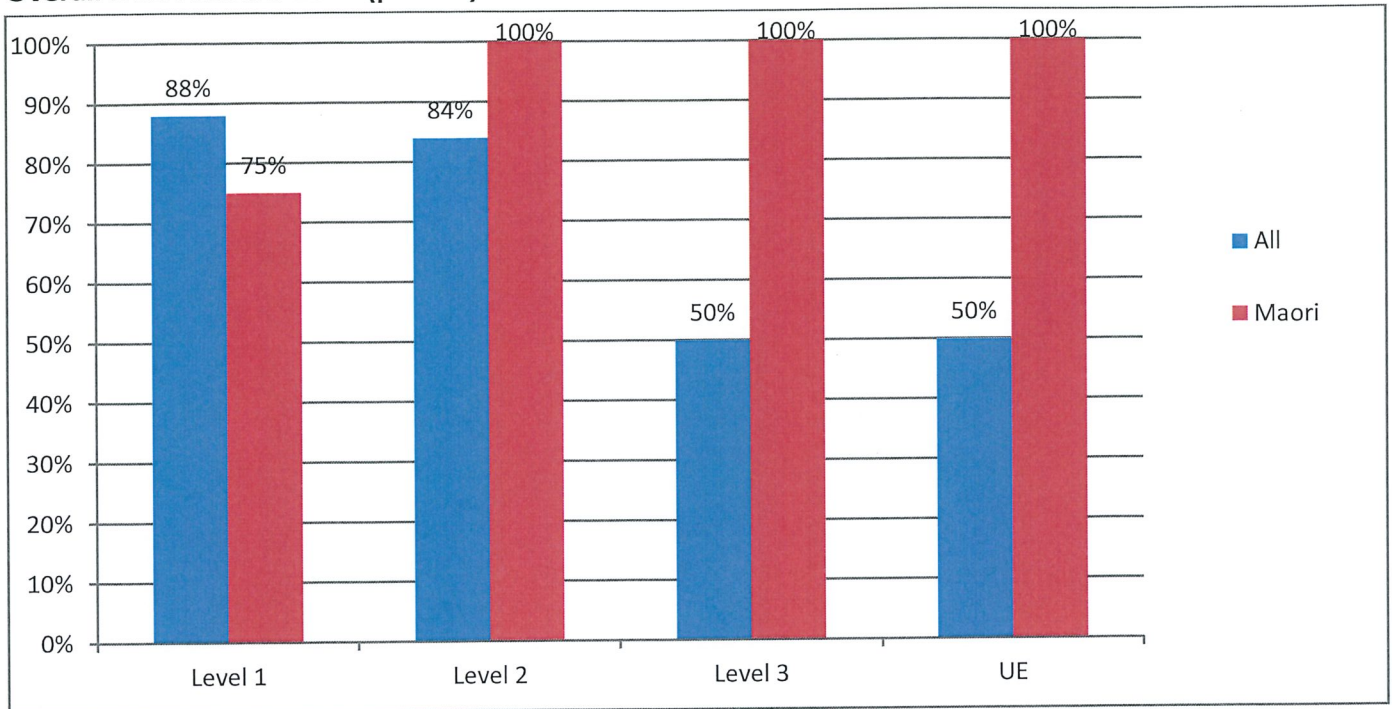
Our Year 9 results showed a decrease across the three areas, however we will be looking to monitor and support this group in 2021.

Overall Year 10 Results 2020 (at/above expectation)



Our Year 10 results saw an improvement in Maths, with a decrease in Reading and Writing. This will also be monitored and supported in 2021.

Overall NCEA Results 2020 (passed)



Our results in NCEA remain pleasing, with an over 80% pass rate at Level One and Two. At Level One we had 43% Merit endorsement, with 13% Excellence endorsement. At Level Two we had 13% Merit endorsement. Results for our Maori students continue to be excellent with a 100% pass rate at level Two and Three, and UE. 50% of our Year 13 students were successful with UE.

2021

We welcome Rebecca Pennefather to our teaching staff in 2021.

2021 will see us continue to refine our understanding of Relationships First Learning, explore the Digital Technologies curriculum, begin a Local Curriculum review using a Christian lens to update our learning programmes, 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, 266.

Graeme Whitehead
Principal
March 2021

"Blessed are the peacemakers, for they will be called children of God."

Matthew 5: 9 (NIV)



Excellere College

Whaia te Maramatanga o Te Karaiti

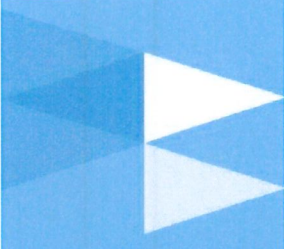
Analysis of Variance Reporting 2020

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>		
Annual Aim:	<p>(a) Implement pedagogy to raise Māori achievement.</p> <p>(b) Explore links to local event opportunities.</p> <p>(c) Enhance pedagogical practices in classrooms to accelerate student learning, with Maths a priority.</p>		
Target:	<p>Maori achievement: 80 % of Maori students are at/above NZC expectations in reading, writing, and mathematics</p>		
Baseline Data:	<p>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)</p>		

<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. 	<p>Y 1-8 Maths: 81% at/above NZC expectations. Y 1-8 Reading: 74% at/above NZC expectations. Y 1-8 Writing: 68% at/above NZC expectations. Y9 Maths: 80% at/above NZC expectations Y9 Reading : 60% at/above NZC expectations Y9 Writing: 60% at/above NZC expectations</p> <p>Overall achievement for our Y 1-8 Maori students increased in Maths, but decreased in Reading and Writing .</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>Possible issues with attendance for some.</p> <p>Assisting Maori students to make cognitive connections between their social science/technology learning as a contemporary Maori.</p> <p>RbL PLD continued to grow staff capacity with whanaungatanga and discursive practices.</p> <p>Covid-19</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>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> <p>Differentiation of curriculum to provide for individualised learning.</p> <p>NZ Studies having a strong Maori aspect.</p>

Planning for next year (2021):

- * 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.
- * Develop further inquiry into the growing and understanding of how Maori students learn.
- * Continue with a Kapa haka tutor and Noho Marae.
- * Maori aspect in NZ Studies.
- * Encourage staff to register for Te Ahu o te Reo PLD - On-line learning.



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>83% of all Y1-8 students were at/above NZC expectations. 78% of Y1-8 boys were at/above NZC expectations. 67% 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. • Relationship-based Learning MoE PLD continued. • Special Needs IEP progress reporting. 	<p>81% of all students are at/above NZC expectations in Maths.</p> <p>74% of boys are at/above NZC expectations in Maths.</p> <p>A slight drop in achievement from 2019.</p>	<ul style="list-style-type: none"> • Cross grouping in Middle College. • 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. • 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. • 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. • Covid-19 	<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. • To continue to use asTTle to inform the next learning steps. • Continue to have time for discussion based on student progress in 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. • Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.

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 to support staff with new strategies.
- * Continue with successful strategies and monitor progress of all students, especially priority and at-risk target students.
- * Closely follow the National korero on Maths, and its teaching, in NZ. Look for support through this debate...

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:	<p>Year 9: 80% of all students are at/above NZC expectations in mathematics. 80% of all students are at/above NZC expectations in reading. 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 Reading: 73% at/above NZC expectations at Year 9. Māori were 45% at/above NZC expectations Writing: 45% at/above NZC expectations at Year 9. Māori were 17% 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>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: 65% are at/above NZC expectations at Year 10.</p> <p>Reading: 71% are at/above NZC expectations at Year 10.</p> <p>Writing: 71% are at/above NZC expectations at Year 10.</p> <p><u>Maori</u></p> <p>Math: 83% are at/above NZC expectations at Year 10.</p> <p>Reading: 50% are at/above NZC expectations at Year 10.</p> <p>Writing: 33% 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. Covid-19 	<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:

- 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:	<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 11 students will gain NCEA Level 1.</p> <p>(e) To improve Merit and Excellence %</p>	
Target: Year 11 (Level 1 NCEA)	<p>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 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</p>	
Baseline Data:	<p>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%).</p>	



Tataritanga 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. 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>87.5% gained NCEA Lvl 1.</p> <p>75% of Maori gained NCEA Lvl 1.</p> <p>93.8% achieved Level 1 Numeracy</p> <p>87.5% achieved Level 1 Literacy</p> <p>42.9% 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:

- 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.
- 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.

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:	<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:	2019 Level 1: 90% passed		

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>85% gained NCEA Lvl 2</p> <p>92.3% boys gained NCEA Lvl 2</p> <p>71.4% girls gained NCEA Lvl 2</p> <p>100% Māori gained NCEA Lvl 2</p> <p>11.8% of students gained excellence endorsement.</p> <p>11.8% 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.
- 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:	<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:	2019 Level 2: 100% passed		

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. Review target group as courses proceed. Develop and implement individual student support plans. Monitor/discuss progress at Team meetings. Matching standards to student needs, abilities, interests, strengths and likely future pathways. Conference with students reviewing progress, identifying areas of need especially through terms three and four. Students at risk of not succeeding required to remain in school during examination leave to work on areas identified. Strong focus in weeks 1-4 in term four on examination preparation. Analyse and reflect on year-end data.</p>	<p>50% gained NCEA Lvl 3 50% girls gained NCEA Lvl 3 100% Māori gained NCEA Lvl 3 25% of all students gained UE. 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. 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. Catch ups/resits during External exam period. Building Whanaunatanga and developing stronger use of discursive practices.</p>	<p>Continued emphasis on 100% achievement of Level 3. Focus more strongly on lifting student achievement to improve merit and excellence performance levels. Continued analysis of data throughout the year. Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</p>



MINISTRY OF EDUCATION

Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

Planning for next year:

- 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.
- 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 2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$4 511.77. The funding was used for equipment resources, staff resourcing, and some event participation.

Due to Covid-19 external sporting events were not available for much of the year. Student's participated in the following organised sporting events:

- Netball
- Scuba diving
- Y7-13 Athletics

UHY Haines Norton (Auckland) Limited

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EXCELLERE COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 28/12/21. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 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 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, but does not include the financial statements, and our auditor's report thereon.

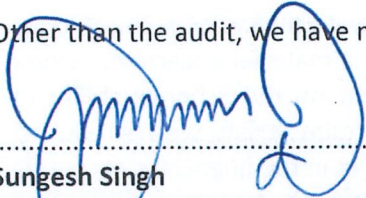
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.


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