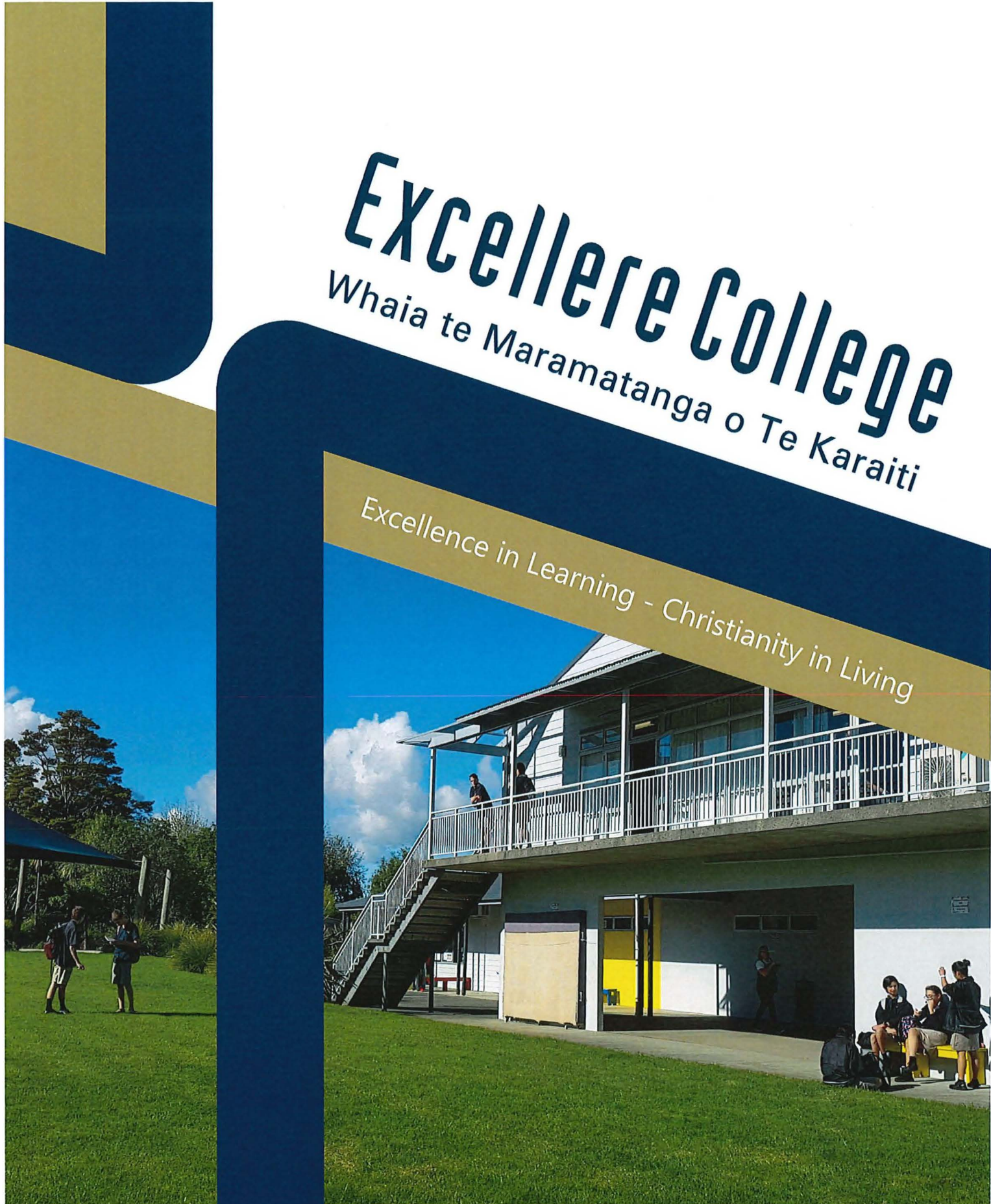


# Excellere College

Whaia te Maramatanga o Te Karaiti

Excellence in Learning - Christianity in Living



Annual Report 2021



# Excellere College

Whaia te Maramatanga o Te Karaiti

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

Ministry Number:	0429
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
Mirko Wojnowski	Chair Person	Elected	Sep-22
Quintin Browne	Parent Rep	Elected	Nov-21
Vicki Fowke	Parent Rep	Elected	Sep-22
Jansie Janse Van Rensburg	Parent Rep	Elected	Nov-23
Graeme Whitehead	Principal	Appointed	
Danielle Smith	Staff Rep	Elected	Sep-22
Matthew Shortland	Student Rep	Elected	Sep-21
Vaughn Darby	WCET Rep	Appointed	
Chantel Schreuder	WCET Rep	Appointed	
John Shortland	Parent Rep	Co Opted	Nov-23
Zac Browne	Student Rep	Elected	Dec-21

Accountant / Service Provider: Ask Accounting Ltd

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## Statement

### Financial Statements

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### Other Information

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Analysis of Variance

Kiwisport

Independent Auditors Report

# Excellere College

## Statement of Responsibility

For the year ended 31 December 2021

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

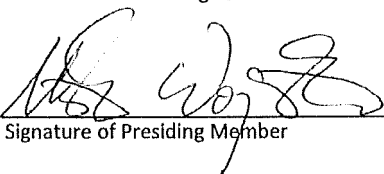
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Mirko Wojnowski

Full Name of Presiding Member



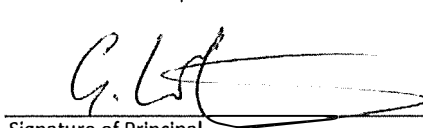
Signature of Presiding Member

25/05/2022

Date:

Graeme Whitehead

Full Name of Principal



Signature of Principal

25/05/2022

Date:

# Excellere College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,982,266	2,761,769	2,784,367
Locally Raised Funds	3	92,099	53,500	104,958
Use of Proprietor's Land and Buildings		320,000	406,800	364,480
Interest income		250	350	392
International Students	4	11,739	12,000	36,821
Other Revenue		-	-	2,239
		<hr/>	<hr/>	<hr/>
		3,406,354	3,234,419	3,293,257
<b>Expenses</b>				
Locally Raised Funds	3	45,885	17,500	36,710
International Students	4	6,716	3,500	14,416
Learning Resources	5	2,541,452	2,370,155	2,344,364
Administration	6	151,013	150,326	150,631
Finance		6,232	5,254	7,406
Property	7	508,536	575,702	558,974
Depreciation	11	118,728	117,637	106,613
Loss on Disposal of Property, Plant and Equipment		9,071	-	2,830
Amortisation of Intangible Assets	12	1,490	-	-
		<hr/>	<hr/>	<hr/>
		3,389,123	3,240,074	3,221,944
<b>Net Surplus / (Deficit) for the year</b>		17,231	(5,655)	71,313
Other Comprehensive Revenue and Expense		-	-	-
		<hr/>	<hr/>	<hr/>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>17,231</u>	<u>(5,655)</u>	<u>71,313</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 2021

Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
<b>Balance at 1 January</b>	<u>406,988</u>	<u>406,988</u>	<u>328,348</u>
Total comprehensive revenue and expense for the year	17,231	(5,655)	71,313
Contribution - Furniture and Equipment Grant	9,220	-	7,327
<b>Equity at 31 December</b>	<u>433,439</u>	<u>401,333</u>	<u>406,988</u>
Retained Earnings	433,439	401,333	406,988
<b>Equity at 31 December</b>	<u>433,439</u>	<u>401,333</u>	<u>406,988</u>

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 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	271,118	183,363	184,155
Accounts Receivable	10	159,325	150,150	141,803
GST Receivable		8,521	10,000	13,260
Prepayments		3,212	6,000	4,873
		<u>442,176</u>	<u>349,513</u>	<u>344,091</u>
<b>Current Liabilities</b>				
Accounts Payable	13	200,394	184,000	179,934
Revenue Received in Advance	14	11,580	2,500	2,533
Finance Lease Liability	16	49,585	42,510	50,572
Funds Held on Behalf of Cluster/Transport Network	17	2,081	1,600	1,411
		<u>263,640</u>	<u>230,610</u>	<u>234,450</u>
<b>Working Capital Surplus/(Deficit)</b>		178,536	118,903	109,641
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	407,342	351,926	407,863
Intangible Assets	12	15,024	-	-
		<u>422,366</u>	<u>351,926</u>	<u>407,863</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	75,816	43,843	34,388
Finance Lease Liability	16	91,647	25,653	76,128
		<u>167,463</u>	<u>69,496</u>	<u>110,516</u>
<b>Net Assets</b>		<u>433,439</u>	<u>401,333</u>	<u>406,988</u>
<b>Equity</b>		<u>433,439</u>	<u>401,333</u>	<u>406,988</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		871,839	861,736	893,671
Locally Raised Funds		97,508	53,670	106,953
International Students		11,739	12,000	36,821
Goods and Services Tax (net)		4,739	3,260	(6,578)
Funds Administered on Behalf of Third Parties		670	189	670
Payments to Employees		(393,617)	(417,572)	(405,553)
Payments to Suppliers		(379,894)	(378,389)	(362,021)
Cyclical Maintenance Payments in the year		-	(10,545)	(44,720)
Interest Paid		(6,232)	(5,254)	(7,406)
Interest Received		251	351	393
Net cash from/(to) Operating Activities		207,003	119,446	212,230
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(14,986)	(2,830)
Purchase of Property Plant & Equipment (and Intangibles)		(74,165)	(46,715)	(88,007)
Net cash from/(to) Investing Activities		(74,165)	(61,701)	(90,837)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		9,220	-	7,327
Finance Lease Payments		(55,095)	(58,537)	(22,270)
Net cash from/(to) Financing Activities		(45,875)	(58,537)	(14,943)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>86,963</b>	<b>(792)</b>	<b>106,450</b>
Cash and cash equivalents at the beginning of the year	9	184,155	184,155	77,705
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>271,118</b>	<b>183,363</b>	<b>184,155</b>

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

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



# Excellere College

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 15.

###### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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	4-20 years
Information and communication technology	4-10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

## **i) Intangible Assets**

### **Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **j) 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.

**k) 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.

**l) 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, by non teaching staff, to but not yet taken at balance date.

**m) 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.

**n) 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.

**o) 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).

**p) 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 in accordance with financial reporting standards.

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

**q) 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.

**r) Budget Figures**

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

**s) 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	744,026	707,380	702,941
Teachers' Salaries Grants	2,114,098	1,900,000	1,892,372
Resource Teachers Learning and Behaviour Grants	3,404	-	576
Other MoE Grants	88,693	116,389	150,817
Other Government Grants	32,045	38,000	37,661
	<u>2,982,266</u>	<u>2,761,769</u>	<u>2,784,367</u>

The school has opted in to the donations scheme for this year. Total amount received was \$39,000.

Other MOE Grants total includes additional COVID-19 funding totalling \$2,197 for the year ended 31 December 2021.

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	3,419	1,000	30,719
Curriculum related Activities - Purchase of goods and services	31,170	30,000	31,352
Fees for Extra Curricular Activities	40,834	22,500	25,615
Trading	655	-	515
Fundraising & Community Grants	2,367	-	891
Other Revenue	13,654	-	15,866
	<u>92,099</u>	<u>53,500</u>	<u>104,958</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	32,809	17,500	20,337
Fundraising and Community Grant Costs	2,491	-	507
Transport (Local)	10,585	-	15,866
	<u>45,885</u>	<u>17,500</u>	<u>36,710</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>46,214</u>	<u>36,000</u>	<u>68,248</u>

#### 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	1	1	2
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	11,739	12,000	36,821
<b>Expenses</b>			
Employee Benefit - Salaries	3,668	2,000	5,705
Other Expenses	3,048	1,500	8,711
	6,716	3,500	14,416
<i>Surplus/ (Deficit) for the year International Students</i>	5,023	8,500	22,405

#### 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	144,829	156,402	151,923
Information and Communication Technology	15,834	16,100	16,266
Library Resources	1,033	1,050	1,040
Employee Benefits - Salaries	2,371,284	2,181,603	2,168,664
Staff Development	8,472	15,000	6,471
	2,541,452	2,370,155	2,344,364

#### 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,649	5,500	5,786
Board of Trustees Fees	6,119	6,875	6,421
Board of Trustees Expenses	1,928	4,500	6,858
Communication	4,361	6,000	5,691
Consumables	2,636	3,500	3,628
Other	21,846	18,831	17,522
Employee Benefits - Salaries	90,809	87,236	88,791
Insurance	9,301	8,000	7,216
Service Providers, Contractors and Consultancy	8,364	9,884	8,718
	151,013	150,326	150,631

## 7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,006	10,200	10,768
Consultancy and Contract Services	47,112	46,500	40,208
Cyclical Maintenance Provision	41,428	20,000	54,575
Grounds	1,919	2,500	5,574
Heat, Light and Water	21,967	22,500	21,499
Rates	8,125	7,200	7,211
Repairs and Maintenance	12,175	13,200	9,257
Use of Land and Buildings	320,000	406,800	364,480
Security	1,428	1,500	1,007
Employee Benefits - Salaries	43,376	45,302	44,395
	<u>508,536</u>	<u>575,702</u>	<u>558,974</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Depreciation

	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	1,191	1,011	1,011
Furniture and Equipment	36,706	38,814	32,389
Information and Communication Technology	15,986	16,557	17,938
Motor Vehicles	4,087	4,087	4,087
Leased Assets	57,638	54,424	48,245
Library Resources	3,120	2,744	2,943
	<u>118,728</u>	<u>117,637</u>	<u>106,613</u>



## 9. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	271,118	183,363	184,155
Cash and cash equivalents for Statement of Cash Flows	<u>271,118</u>	<u>183,363</u>	<u>184,155</u>

Of the \$871,118 Cash and Cash Equivalents, \$11,580 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 \$271,118 Cash and Cash Equivalents, \$2,081 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	287	150	320
Interest Receivable	-	-	1
Teacher Salaries Grant Receivable	159,038	150,000	141,482
	<u>159,325</u>	<u>150,150</u>	<u>141,803</u>
Receivables from Exchange Transactions	287	150	321
Receivables from Non-Exchange Transactions	159,038	150,000	141,482
	<u>159,325</u>	<u>150,150</u>	<u>141,803</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	23,492	9,565	-	-	(1,191)	31,866
Furniture and Equipment	180,357	43,370	(1,415)	-	(36,706)	185,606
Information and Communication Technology	43,045	360	(755)	-	(15,986)	26,664
Motor Vehicles	9,536	-	-	-	(4,087)	5,449
Leased Assets	130,829	126,427	(63,701)	-	(57,638)	135,917
Library Resources	20,604	4,356	-	-	(3,120)	21,840
<b>Balance at 31 December 2021</b>	<b>407,863</b>	<b>184,078</b>	<b>(65,871)</b>	<b>-</b>	<b>(118,728)</b>	<b>407,342</b>

The net carrying value of equipment held under a finance lease is \$135,917 (2020: \$149,289)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2021	\$	\$	\$
Building Improvements	43,365	(11,499)	31,866
Furniture and Equipment	565,820	(380,214)	185,606
Information and Communication Technology	123,756	(97,091)	26,664
Motor Vehicles	20,435	(14,986)	5,449
Leased Assets	203,068	(67,151)	135,917
Library Resources	106,303	(84,463)	21,840
<b>Balance at 31 December 2021</b>	<b>1,062,747</b>	<b>(655,404)</b>	<b>407,342</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	24,503	-	-	-	(1,011)	23,492
Furniture and Equipment	158,967	54,836	(1,057)	-	(32,389)	180,357
Information and Communication Technology	51,941	9,042	-	-	(17,938)	43,045
Motor Vehicles	13,623	-	-	-	(4,087)	9,536
Leased Assets	147,081	115,047	(83,054)	-	(48,245)	130,829
Library Resources	20,460	3,093	(6)	-	(2,943)	20,604
<b>Balance at 31 December 2020</b>	<b>416,575</b>	<b>182,018</b>	<b>(84,117)</b>	<b>-</b>	<b>(106,613)</b>	<b>407,863</b>

	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
<b>Balance at 31 December 2020</b>	<b>1,096,137</b>	<b>(688,275)</b>	<b>407,863</b>

## 12. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2020	-	-	-
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	-	-	-
Additions	16,514	-	16,514
Disposals	-	-	-
Balance at 31 December 2020	16,514	-	16,514
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2020	-	-	-
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	-	-	-
Amortisation expense	1,490	-	1,490
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	1,490	-	1,490
<b>Carrying amounts</b>			
At 1 January 2020	-	-	-
At 31 December 2020 / 1 January 2021	-	-	-
At 31 December 2021	15,024	-	15,024

### *Restrictions*

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

### *Capital commitments*

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2020: \$nil)

### 13. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	20,353	16,000	19,570
Accruals	5,649	5,500	4,950
Employee Entitlements - Salaries	172,353	160,000	153,046
Employee Entitlements - Leave Accrual	2,039	2,500	2,368
	<u>200,394</u>	<u>184,000</u>	<u>179,934</u>

Payables for Exchange Transactions	200,394	184,000	179,934
	<u>200,394</u>	<u>184,000</u>	<u>179,934</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	6,204	2,500	2,533
Other revenue in Advance	5,376	-	-
	<u>11,580</u>	<u>2,500</u>	<u>2,533</u>

### 15. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	34,388	34,388	24,533
Increase/ (decrease) to the Provision During the Year	41,428	20,000	54,575
Use of the Provision During the Year	-	(10,545)	(44,720)
Provision at the End of the Year	<u>75,816</u>	<u>43,843</u>	<u>34,388</u>
Cyclical Maintenance - Term	75,816	43,843	34,388
	<u>75,816</u>	<u>43,843</u>	<u>34,388</u>

## 16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	49,585	42,510	50,572
Later than One Year and no Later than Five Years	91,647	25,653	76,128
Future Finance Charges	5,126	5,254	9,337
	<u>146,358</u>	<u>73,417</u>	<u>136,036</u>

## 17. 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.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held at Beginning of the Year	1,411	1,411	741
Funds Received from MoE	670	189	670
Funds Held at Year End	<u>2,081</u>	<u>1,600</u>	<u>1,411</u>

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	2,081	1,600	1,411
<b>Equity</b>	<u>2,081</u>	<u>1,600</u>	<u>1,411</u>

## 18. Related Party Transactions

The Proprietor of the School The New Zealand Christian Proprietor's 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 fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

## 19. Remuneration

### *Key management personnel compensation*

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	6,119	6,421
Full-time equivalent members	0.12	0.09
<i>Leadership Team</i>		
Remuneration	470,401	291,886
Full-time equivalent members	4	3
Total key management personnel remuneration	<u>476,520</u>	<u>298,307</u>
Total full-time equivalent personnel	<u>4.12</u>	<u>3.09</u>

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings for property and HR.

### *Principal 1*

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	154-165	135-145
Benefits and Other Emoluments	0-5	0-5

### *Other Employees*

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

<b>Remuneration</b>	<b>2021</b>	<b>2020</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	4	4
110-120	2	0
	<u>6.00</u>	<u>4.00</u>

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

## 20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments at 31 December 2021 (2020: Nil).

## 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	271,118	183,363	184,155
Receivables	159,325	150,150	141,803
Total Financial assets measured at amortised cost	<u>430,443</u>	<u>333,513</u>	<u>325,958</u>

### Financial liabilities measured at amortised cost

Payables	200,394	184,000	179,934
Finance Leases	141,232	68,163	126,700
Total Financial Liabilities Measured at Amortised Cost	<u>341,626</u>	<u>252,163</u>	<u>306,634</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.

## **25. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will 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 ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



# Excellere College

Whaia te Maramatanga o Te Karaiti



## 2021 Principal's Report

**Excellence in learning**

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**Christianity in living**

*"We love, because He first loved us."*

1 John 4: 19 (NASB)

## Principal's Report on 2021

2021 was another year of Covid disruption, and again provided opportunities for us to adapt and innovate in our learning environment. Despite the interruptions our students showed resilience and patience in their learning.

Our year, again, started with a powhiri for new students and families. Some highlights for our students during 2021 included: Poor Knights diving trip, mufti days, athletics days, senior science trips, Senior Ball, Friday canteen, camps, worship at assembly, Duke of Edinburgh, successful sports tournaments, senior leavers dinner, and Award praise-givings to end the year.





During Term One we were able to continue with most events with our camps involving Years' 7/8, 9/10, 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. Our Duke of Edinburgh students were also able to start their tramping experiences. During the holidays our students represented us at the ANZAC Day dawn parade.

A highlight of Term Two was the appearance of Mazbou Q, a Music Mentor for our senior students. He spent time helping us compose and record new music. We held our Year 7 – 13 Cross Country, and attended the Year 4-6 and 7/8 Winter Tournaments. Our Senior Ball, was very successful with students from Renew School again joining us this year.





Term Three saw us hosting student Learning Conferences, where efforts were acknowledged and next steps discussed. We were able to squeeze Mathex in before lockdown and distance learning interrupted the term. Emerging into Level 2 seniors were able to sit exams, and our Duke of Edinburgh students hit the trail again.

Term Four was a busy time as our NCEA students prepared for, and sat, external exams. Our Duke of Edinburgh students snuck in another tramp, and we also farewelled our leavers at a special dinner. We ended the year in good heart, with three successful Awards celebrations where achievements were acknowledged.



With the support of a Ministry PLD contract we had a focus on refreshing our Local Curriculum throughout the year, using a Christian lens. This included continued participation in the Te Tai Raki Kahi Ako with a focus on Authentic and Meaningful learning, and a number of NCEA Teacher-Only-Days.

This year we welcomed Maria Jackman to our staff, teaching in Years' 9 and 10. We farewelled Sue Brits, Rebecca Pennefather, and Karen Crosbie at the end of 2021.

We thank our Parent Support Group for their continued support around the school.

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. A deck veranda roof, new Caretaker spaces, and developing 20-Year Plan were actioned.

Our Board of Trustees, led by Mirko Wojnowski, continued to provide strong and stable governance. 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 some of our results.

### Overall Results 2021, Year 1 – 8 (at/above NZC expectation)

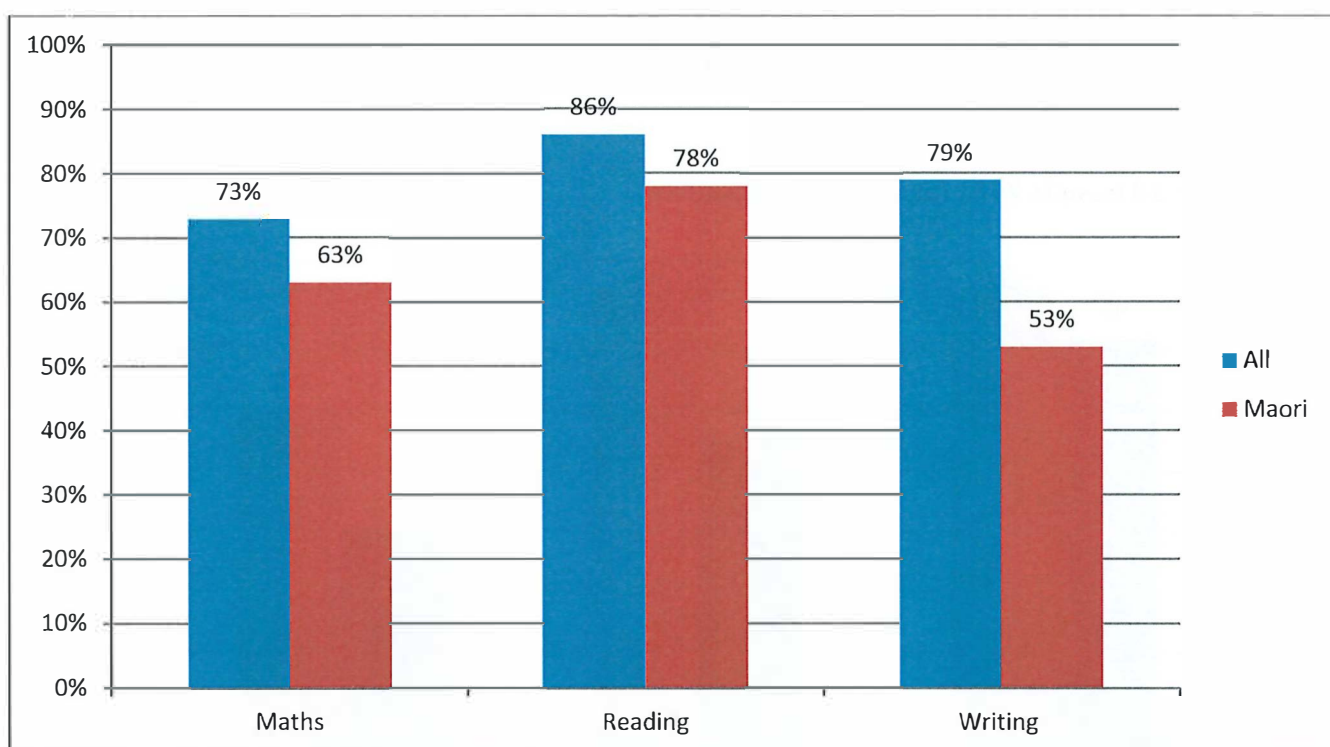


Figure 1 National Standards Year 1 – 8

Our Reading increased from 82% to 86%, with Maori increasing from 74% to 78%.

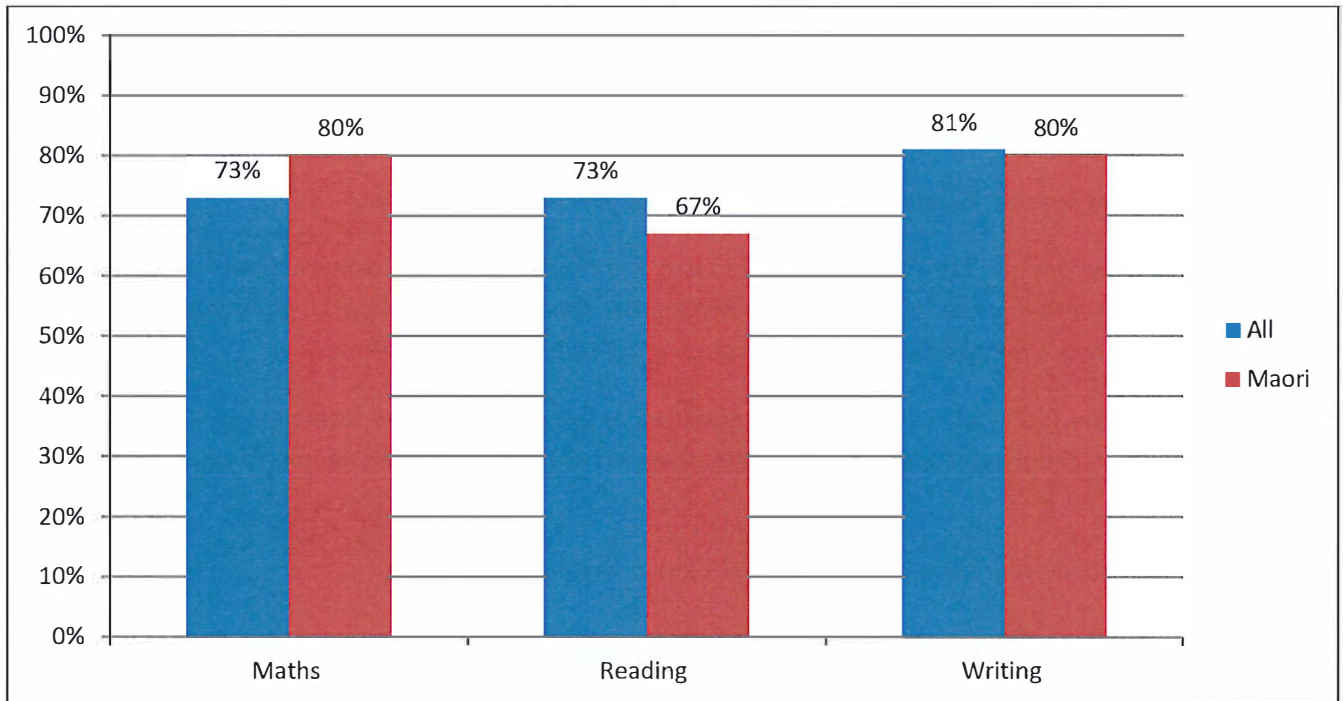
Our Maths dropped from 81% to 73%, with Maori dropping from 81% to 65%.

Our Writing increased from 76% to 79%, with Maori dropping from 68% to 53%.

Although overall school results remain pleasing, 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.

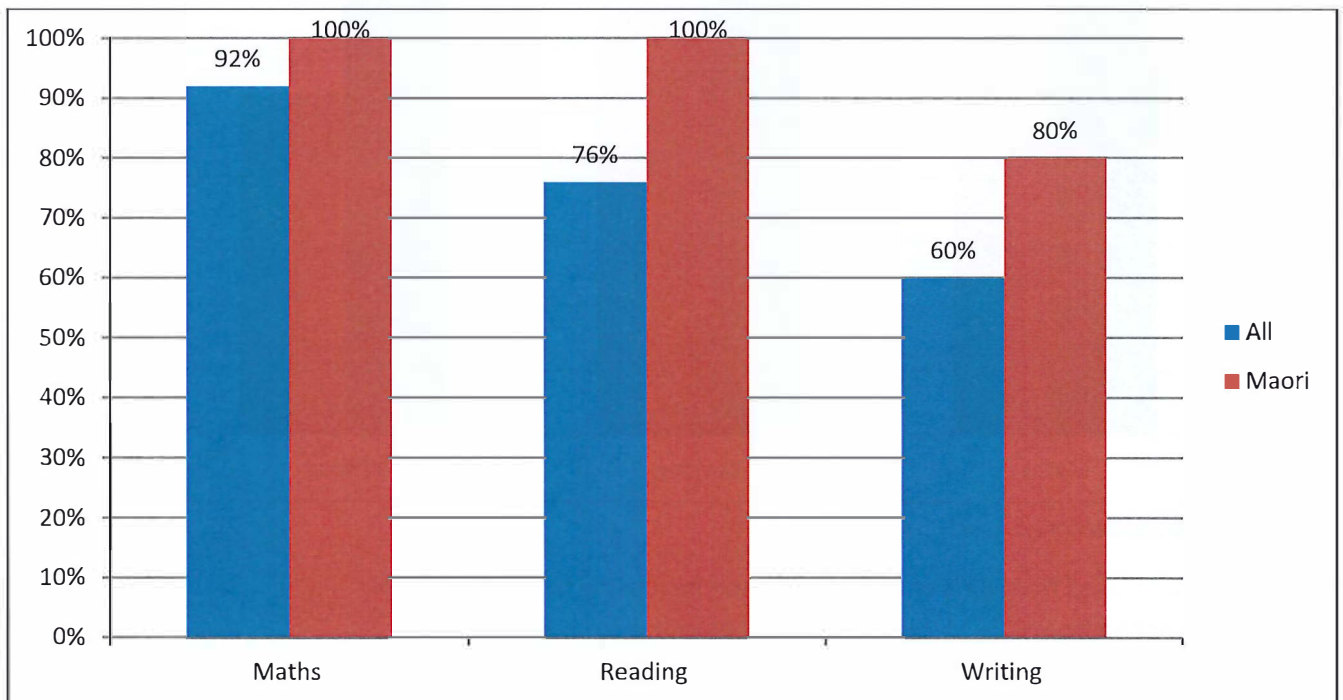


### Overall Year 9 Results 2021 (at/above expectation)



Our Year 9 results showed an increase in all areas, which is pleasing.

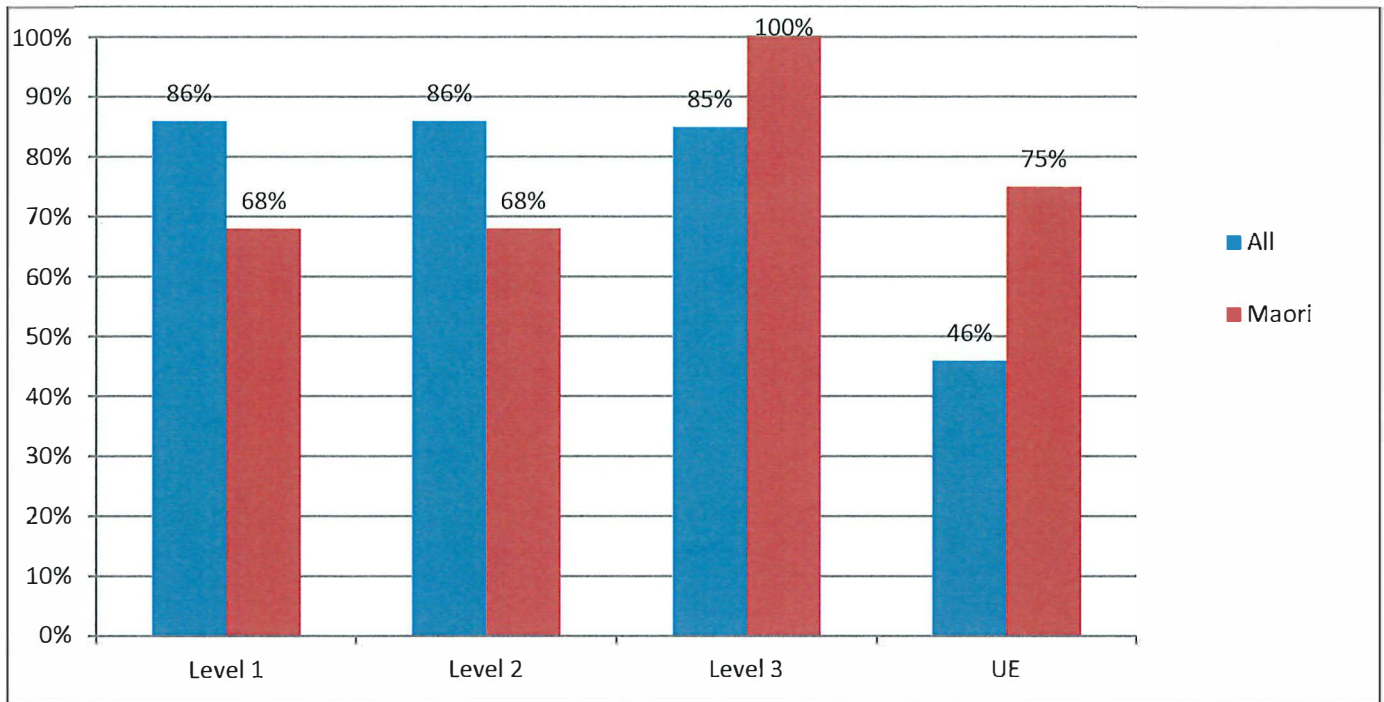
### Overall Year 10 Results 2021 (at/above expectation)



Our Year 10 results saw an increase in Maths and Reading, but a decrease in overall Writing. Our Māori results increased in all areas.



## Overall NCEA Results 2021 (passed)



Our results in NCEA remain very pleasing, however Covid has impacted some student achievement. An improvement at Level 3 is welcomed (50% to 85%). Our Maori results dipped at Levels 1 and 2, and we will need to monitor this progress during 2022.

## 2022

We welcome Leila Baba, Mehrzad Sinclair and Jeanne Hill to our teaching staff in 2022. We also welcome Jane Garrick, and Gabriel Segerfrojd to our school for Term One.

2022 will see us continue to explore and develop our Local Curriculum, and strengthen our Christian character through an emphasis on service, leadership, and internal PLD. We pray that Covid disruptions begin to lessen next year and we can return to some form of normality.

Graeme Whitehead

Principal

March 2022

*"We have come to know and have believed the love which God has for us. God is love, and the one who abides in love abides in God, and God abides in him."*

*1 John 4: 16 (NASB)*



**Excellere College**

Whaia te Maramatanga o Te Karaiti

# Analysis of Variance Reporting 2021

# Tātaritanga raraunga

<b>School Name:</b>	Excellere College	<b>School Number:</b>	429
<b>Strategic Aim:</b>	(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs. (b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.		
<b>Annual Aim:</b>	(a) Explore and develop Local Curriculum (Authentic & Meaningful, CoL). (b) Explore and develop NZ Histories programme.		
<b>Target:</b> <b>Maori achievement</b>	<b>Maori achievement:</b> 80% of Māori students are at/above NZC expectations in reading, writing and mathematics, in identified cohort target groups.		
<b>Baseline Data:</b>	68% of Y1-8 Maori students were at/above NZC expectations in Writing. 56% of Y1-8 Maori boys were at/above NZC expectations in Writing. 74% of Y1-8 Maori students were at/above NZC expectations in Reading. 56% of Y1-8 Maori boys were at/above NZC expectations in Reading. 67% of Y1-8 Maori boys were at/above NZC expectations in Maths. At Year 9, 0% of Maori boys were at/above NZC expectations in Reading and Writing. At Year 10, 50% of Maori boys were at/above NZC expectations in Reading and Writing.		

• Actions • <i>What did we do?</i>	Outcomes	Reasons for the variance	Evaluation
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	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
<ul style="list-style-type: none"> <li>● <i>Access research and share findings on Māori pedagogy</i></li> <li>● <i>Strengthen Te Reo korero in daily teaching &amp; learning</i></li> <li>● <i>Ensure Maori historical perspective is included in curriculum developments.</i></li> <li>● <i>Identify priority students and through team meetings retain an awareness of the learning progress being made by these students.</i></li> <li>● <i>Continue with co-construction of learning with students.</i></li> <li>● <i>Continue focus on whanaungatanga and discursive practices (Impact Coach cycle).</i></li> <li>● <i>Continue to foster cross curriculum professional discussions within learning teams to improve differentiation and learning outcomes for students.</i></li> <li>● <i>Consider assessment tools being used to assess individual students for best results. ie Some will respond</i></li> </ul>	<p>Y 1-8 Maths: 63% at/above NZC expectations. Y 1-8 Reading: 78% at/above NZC expectations. Y 1-8 Writing: 53% at/above NZC expectations.</p> <p>Y9 Maths: 80% at/above NZC expectations Y9 Reading : 67% at/above NZC expectations Y9 Writing: 80% at/above NZC expectations</p> <p>Y10 Maths: 100% at/above NZC expectations Y10 Reading : 100% at/above NZC expectations Y10 Writing: 80% at/above NZC expectations</p> <p>Overall achievement for our Y 1-8 <b>Maori</b> students increased in Reading (4%), but decreased in Maths (18%) and Writing (15%) . In Year 9 it increased in Reading (7%) and Writing (20%), and stayed the same for Maths.</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>Relationships 1st PLD continued to grow staff capacity with whanaungatanga and discursive practices.</p> <p>Covid-19 Lockdowns, Levels.</p> <p>Staff off-site due to Covid mandates.</p> <p>Some students absent due to Covid environment.</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. Differentiation of curriculum to provide for individualised learning.</p> <p>NZ Studies having a strong Maori aspect.</p>





## Tātaritanga raraunga

*better to a written asTTle rather than computer generated.*

- *Access SAC for identified students working towards NCEA level 1-3.*

### Planning for next year (2022):

- \* 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 Growth 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, where appropriate.
- \* Maori aspect in NZ Studies.

# Tātaritanga raraunga

<b>School Name:</b>	Excellere College	<b>School Number:</b>	429
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<b>Strategic Aim:</b>	<p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) 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>
<b>Annual Aim:</b>	(a) Explore and develop Local Curriculum (Authentic & Meaningful, CoL).
<b>Target:</b>	<b>Literacy:</b>
<b>Literacy</b>	<p>80% of all students are at/above NZC expectations in Reading and Writing.</p> <p>ESOL students will make expected progress over the year.</p>
<b>Baseline Data:</b>	<p>67% Y1-8 boys at/above NZC expectations in Writing;</p> <p>56% Y1-8 Maori boys at/above NZC expectations in Writing;</p> <p>67% Y3 boys at/above NZC expectations in Reading;</p> <p>50% Y3 Maori at/above NZC expectations in Reading;</p> <p>57% Y4 boys at/above NZC expectations in Reading;</p> <p>0% Y4 Maori at/above NZC expectations in Reading;</p> <p>64% Y8 boys at/above NZC expectations in Reading;</p> <p>0% Y8 Maori at/above NZC expectations in Reading;</p> <p>57% Y9 boys at/above NZC expectations in Reading;</p> <p>0% Y9 Maori at/above NZC expectations in Reading;</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Continue co-construction of learning with students.</li> <li>• Collaborative and peer groupings to allow for peer leadership and learning.</li> <li>• Create authentic learning contexts to enable engagement in a way that has personal relevance and is meaningful to them.</li> <li>• Specific phonics strategies used.</li> <li>• StepsWeb used.</li> <li>• Use of 'Education Perfect' as an on-line resource.</li> <li>• Increased focus on specific skills and encourage and celebrate success with whanau.</li> </ul>	<p>86% of all students are at/above NZC expectations in <b>Reading</b> (increase)            79% of all students are at/above NZC expectations in <b>Writing</b> (decrease)            70% of Y1-8 boys are at/above NZC expectations in <b>Writing</b> (increase)            35% of Maori boys are at/above NZC expectations in <b>Writing</b> (decrease)</p> <p>100% Y3 boys at/above NZC expectations in <b>Reading</b> (increase)            100% Y3 Maori at/above NZC expectations in <b>Reading</b> (increase)            83% Y4 boys at/above NZC expectations in <b>Reading</b> (increase)            67% Y4 Maori at/above NZC expectations in <b>Reading</b> (increase)            80% Y8 boys at/above NZC expectations in <b>Reading</b> (increase)            50% Y8 Maori at/above NZC expectations in <b>Reading</b> (increase)            60% Y9 boys at/above NZC expectations in Reading (decrease)            33% Y9 Maori at/above NZC expectations in Reading (decrease)</p>	<ul style="list-style-type: none"> <li>• Cross grouping in Middle College.</li> <li>• Regular updating of Target students across curriculum. Learning Informed by IEP goals.</li> <li>• Increased awareness and developed understanding of how Maori students learn and the fostering of discursive practices.</li> <li>• Increased attempts made to connect with Maori families.</li> <li>• High expectations for learning communicated.</li> <li>• Positive growth mindset in everyday classroom language.</li> <li>• Use of support staff to assist small groups within mainstream programme</li> <li>• asTTle is used to inform next steps.</li> <li>• The implementing and increased use of technology and Chromebooks.</li> <li>• Covid-19</li> <li>• Staff off-site due to Covid mandates.</li> <li>• Some students absent due to Covid environment.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue on the journey of inquiry and analysis of data in determining best practice for priority students.</li> <li>• Encourage students in the development of a classroom culture based on increased self belief.</li> <li>• Differentiation of curriculum delivery to provide improved personalised learning.</li> <li>• To continue to co-construct and plan with students their learning steps- ensuring high expectations for learning are communicated.</li> <li>• To continue to use asTTle to inform the next learning steps.</li> <li>• Embed Impact Coaches into Professional Growth Cycle, focusing on whanaungatanga and discursive practices.</li> </ul>



## Tātaritanga raraunga

### Planning for next year:

- \* Continue to strengthen pedagogy to raise Māori 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 Māori activator will also support staff in their growth of understanding around Māori learning.
- \* Embed Impact Coaches into Professional Growth Cycle, focusing on whānaungatanga 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.



<b>School Name:</b>	Excellere College	<b>School Number:</b>	429
<b>Strategic Aim:</b>	<p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) 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>		
<b>Annual Aim:</b>	<p>(a) Explore and develop Local Curriculum (Authentic &amp; Meaningful, CoL).</p> <p>(b) Explore and develop NZ Histories programme.</p> <p>(c) Review and update CL programme.</p>		
<b>Target:</b> <b>Local Curriculum Update</b>	An updated local Curriculum will be developed, shaped through a Christian lens. It will identify priority knowledge and understandings to be taught across Learning Areas, and reflect our Christian Special Character.		
<b>Baseline Data:</b>	2020 baseline data on identified the need to review and update our Curriculum, and align with the MoE Curriculum Refresh.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Develop a Christian lens for review process</li> <li>Secure MoE PLD funding</li> <li>Work with a facilitator to review and update current Learning Heart document.</li> <li>Teachers to create authentic learning contexts to enable engagement in a way that has personal relevance and is meaningful to them.</li> <li>Work with a facilitator to review and update current programmes.</li> </ul>	<ul style="list-style-type: none"> <li>Developed Christian Review lens, based on 7 Signposts</li> <li>Secured MoE PLD from T3 2021 to T4 2022</li> <li>Began review process of developing continuums for all Learning Areas</li> <li>Developed Essential Knowledge continuums</li> <li>Identified NZ Histories contexts</li> <li>Authentic &amp; meaningful learning focus for Within-School-Leader</li> <li>WSL developed Local Resource database</li> </ul>	<ul style="list-style-type: none"> <li>Supportive external facilitator</li> <li>Covid-19 environment cancelled external facilitator visits.</li> <li>Staff continued developments through College teams.</li> </ul>	<ul style="list-style-type: none"> <li>Continued review and refresh of NZC.</li> <li>Differentiation across the curriculum learning areas.</li> <li>Embed Impact Coaches into professional learning cycle, focusing on whanaungatanga and discursive practices.</li> </ul>
<b>Planning for next year:</b>			
<ul style="list-style-type: none"> <li>Continue with review and refresh programme (Social Science focus)</li> <li>MoE PLD support through funded facilitators</li> <li>Enhance pedagogical practices in classrooms to accelerate student learning through continuing co-construction of learning with students.</li> <li>Strengthen teaching practice linked to student need, and enquiry learning.</li> <li>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.</li> <li>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.</li> </ul>			

<b>School Name:</b>	Excellere College	<b>School Number:</b>	429
<b>Strategic Aim:</b>	<p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p> <p>(c) Excellere College will work with students and families to maximise learning.</p>		
<b>Annual Aim:</b>	<p>(a) Explore and develop Local Curriculum (Authentic &amp; Meaningful, CoL).</p> <p>(b) Strengthen involvement of families/whanau in school culture/activities.</p> <p>(c) Explore integrative learning opportunities in Senior College (NCEA).</p>		
<b>Target:</b> <b>Year 11 (Level 1 NCEA)</b>	<p><b>Year 11:</b> Students will improve self-management and be able to coordinate one piece of work that can be used across a number of subjects for assessments.</p>		
<b>Baseline Data:</b>	<p>Math: 71% achieved at/above expected standards at Y10 (boys 86%). Māori were 83% at/above expected Standard (Maori boys 100%).            Reading: 71% achieved at/above expected standards at Y10 (boys 57%). Māori were 50% at/above expected Standard (Maori boys 50%).            Writing: 65% achieved at/above expected standards at Y10 (boys 57%). Māori were 33% at/above expected Standard (Maori boys 50%).</p>		



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Continue with co-construction of learning with students.</li> <li>• Goal setting by all students</li> <li>• Continual reflection and discussion by senior teachers on progress</li> <li>• Tracking students on google data sheet across all standards in all subjects.</li> <li>• Conferencing. Contact home over attendance issues.</li> <li>• Relationships 1st PLD continued.</li> <li>• Review target group as courses proceeded.</li> <li>• Develop and implement individual student support plans.</li> <li>• Continuing to match standards to student needs, abilities, interests, strengths and likely future pathways.</li> <li>• Monitor/discuss progress at Team meetings.</li> <li>• Conference with students reviewing progress, identifying areas of need especially through terms three and four.</li> <li>• Strong focus in weeks 1-4 in term four on examination preparation.</li> </ul>	<p>86% gained NCEA Lvl 1.</p> <p>67% of Maori gained NCEA Lvl 1.</p> <p>93% achieved Level 1 Numeracy</p> <p>86% achieved Level 1 Literacy</p> <p>33% gained Merit endorsement at L1.</p>	<p>Providing students with clear understanding of requirements to achieve Merit and Excellence and encouraging students to set goals and work strongly towards them has resulted in the levels of endorsement gained.</p> <p>Challenges with Numeracy understanding were monitored throughout the year.</p> <p>Teacher Aide support in English and Maths.</p> <p>Personalised pathways developed for all students.</p> <p>Covid-19 environment</p> <p>Staff off-site due to Covid mandates (Term 4) impacted lead up to exams.</p> <p>Some students absent due to Covid environment.</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 Growth Cycle, focusing on whanaungatanga and discursive practices.</p> <p>Provide extra support in English and Maths.</p>

## Tātaritanga raraunga

### 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 Growth Cycle, focusing on whanaungatanga and discursive practices.

<b>School Name:</b>	Excellere College	<b>School Number:</b>	429
<b>Strategic Aim:</b>	<p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p> <p>(c) Excellere College will work with students and families to maximise learning.</p>		
<b>Annual Aim:</b>	<p>(a) Explore and develop Local Curriculum (Authentic &amp; Meaningful, CoL).</p> <p>(b) Strengthen involvement of families/whanau in school culture/activities.</p> <p>(c) Explore integrative learning opportunities in Senior College (NCEA).</p>		
<b>Target:</b> <b>Year 12 (Level 2 NCEA)</b>	<p><b>Year 12:</b>          The students who may be at risk of not achieving NCEA Level 2 will achieve the qualification by the end of 2021. (21% Māori)          1 student with learning difficulties will have a rewarding course of study and activity.</p>		
<b>Baseline Data:</b>	2020 Level 1: 93% passed		



# Tātaritanga raraunga

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>● <i>Continue with co-construction of learning with students.</i></li> <li>● <i>High expectations clearly articulated</i></li> <li>● <i>Goal setting by all students</i></li> <li>● <i>Use of Family zone filters to help keep students on task.</i></li> <li>● <i>Support teachers to assist in small group supervision and delivery.</i></li> <li>● <i>Students grouped across classes reflecting curriculum levels, to provide for increased effectiveness of delivery. and/or multilevel groups drawing on student strengths within groups.</i></li> <li>● <i>Increased availability and use of technology.</i></li> <li>● <i>Strong focus on boys writing across a wide range of writing genre - write something significant every week.</i></li> <li>● <i>Use of “Can U Read Me?” within contexts to develop foundations to good writing and reading within English Classes.</i></li> <li>● <i>Use of Education Perfect to enhance student learning.</i></li> <li>● <i>Continuing focus on monitoring students, signposting and early warning.</i></li> <li>● <i>Further develop use of Edge marking system to convey timely feedback to both students and parents with new marking deadlines for staff.</i></li> <li>● <i>High expectations clearly articulated to parents</i></li> <li>● <i>Continue to embed Impact Coach observation/feedback in professional learning cycle, use of iRIS</i></li> <li>● <i>Strong focus in weeks 1-4 in term four on examination preparation.</i></li> </ul>	<p>86% gained NCEA Lvl 2 83% boys gained NCEA Lvl 2 88% girls gained NCEA Lvl 2 67% Māori gained NCEA Lvl 2</p> <p>8% of students gained excellence endorsement. 25% 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 Whanaungatanga and developing stronger use of discursive practices.</p> <p>Covid-19 environment</p> <p>Staff off-site due to Covid mandates (Term 4) impacted lead up to exams.</p> <p>Some students absent due to Covid environment.</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 Growth Cycle, focusing on whanaungatanga and discursive practices.</p>

## Tātaritanga raraunga

### Planning for next year:

- Continue with co-construction of learning with students.
- Relationships 1st 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 Growth Cycle, focusing on whanaungatanga and discursive practices.





<b>School Name:</b>	Excellere College	<b>School Number:</b>	429
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<b>Strategic Aim:</b>	<p>(a) Drawing on dependable assessment evidence, Excellere College will improve outcomes for students who are not achieving, or have special learning needs.</p> <p>(b) Excellere College will work with Maori (local) communities to plan, set targets and achieve better outcomes for Maori students.</p> <p>(c) Excellere College will work with students and families to maximise learning.</p>
<b>Annual Aim:</b>	<p>(a) Explore and develop Local Curriculum (Authentic &amp; Meaningful, CoL).</p> <p>(b) Strengthen involvement of families/whanau in school culture/activities.</p> <p>(c) Explore integrative learning opportunities in Senior College (NCEA).</p>
<b>Target:</b> <b>Year 13 (Level 3 NCEA)</b>	<p><b>Year 13:</b>          4 students at risk, will achieve level 3 (0 Māori).          All students (6) attempting U.E. will be successful (2 Māori).</p>
<b>Baseline Data:</b>	2020 Level 2: 100% passed

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Continue with co-construction of learning with students.</li> <li>• High expectations clearly articulated</li> <li>• Goal setting by all students through communication with subject staff.</li> <li>•</li> <li>• Students grouped across classes reflecting curriculum levels, to provide for increased effectiveness of delivery. and/or multilevel groups drawing on student strengths within groups.</li> <li>• Increased availability and use of technology.</li> <li>• Further develop use of Google Classroom to help monitor student progress achievement and keep students/parents informed.</li> <li>• Be Effective use of Edge marking system to convey student progress with parents, as well as more staff korero</li> <li>• High expectations clearly articulated to parents.</li> <li>• Continue to embed Impact Coach observation/feedback in professional learning cycle, use of iRIS</li> <li>• Strong focus in weeks 1-4 in term four on examination preparation.</li> </ul>	<p>85% gained NCEA Lvl 3 75% boys gained NCEA Lvl 3 100% girls gained NCEA Lvl 3 100% Māori gained NCEA Lvl 3</p> <p>46% of all students gained UE. 75% of all Maori gained UE.</p> <p>18% of students gained Merit endorsement.</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>Covid-19 environment</p> <p>Staff off-site due to Covid mandates (Term 4) impacted lead up to exams.</p> <p>Some students absent due to Covid environment.</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 Growth Cycle, focusing on whanaungatanga and discursive practices.</p>

## Planning for next year:

- Continue with co-construction of learning with students.
- Relationships 1st 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 Growth Cycle, focusing on whanaungatanga and discursive practices.

## ***Kiwisport Report 2021***

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received total Kiwisport funding of \$4 778.61. The funding was used for equipment resources, staff resourcing, and some event participation.

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

- Netball
- Winter Tournaments
- Y7-13 Athletics
- Duke of Edinburgh journeys



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF EXCELLERE COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31/5/22 . This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

The Board's responsibilities, 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.

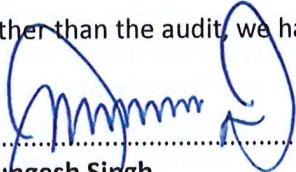
In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially 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**



