

# WESLEY COLLEGE



FOUNDED 1844

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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# Wesley College



## Financial Statements - For the year ending 31 December 2020

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# Wesley College

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees (the Board) has pleasure in presenting the annual report of Wesley College incorporating the financial statements and the auditor's report, 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 college'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 college.

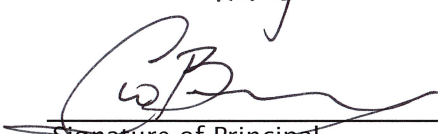
The College's 2020 financial statements are authorised for issue by the Board.

DAVID MORRIS MCGEORGE  
Full Name of Board Chairperson

  
Signature of Board Chairperson

20/5/21  
Date:

CHRIS BEAN  
Full Name of Principal

*Acting*  
  
Signature of Principal

21/5/21  
Date:

# Wesley College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government grants	2	4,445,319	3,900,294	3,919,988
Locally raised funds	3	413,509	390,271	355,347
Use of land and buildings integrated		940,973	994,944	940,973
Interest earned		4,664	6,250	6,245
International students	4	41,521	32,232	39,676
		<b>5,845,986</b>	<b>5,323,991</b>	<b>5,262,229</b>
<b>Expenses</b>				
Locally raised funds	3	42,573	32,004	45,244
International students	4	3,733	3,684	6,654
Learning resources	5	3,807,830	3,513,168	3,418,703
Administration	6	446,217	380,910	389,274
Finance costs		8,337	1,500	1,634
Property	7	1,173,224	1,209,744	1,217,829
Depreciation	8	165,120	158,004	160,089
Loss on disposal of property, plant and equipment		4,430	-	1,129
Amortisation of equitable lease		21,015	23,916	21,015
Amortisation of intangible assets		3,948	1,500	2,015
		<b>5,676,427</b>	<b>5,324,430</b>	<b>5,263,585</b>
<b>Net Surplus / (Deficit)</b>		<b>169,560</b>	<b>(439)</b>	<b>(1,356)</b>
Other comprehensive revenue and expenses		-	-	-
<b>Total comprehensive revenue and expense for the year</b>		<b>169,560</b>	<b>(439)</b>	<b>(1,356)</b>

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

# Wesley College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	2020 Actual \$	2020 Budget (unaudited) \$	2019 Actual \$
<b>Balance at 1 January</b>	<u>892,375</u>	<u>892,378</u>	<u>893,731</u>
Total comprehensive revenue and expense for the year	169,560	(439)	(1,356)
Owner transactions			
<b>Equity at 31 December</b>	<u>1,061,935</u>	<u>891,939</u>	<u>892,375</u>
Retained earnings	1,061,935	891,939	892,375
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>1,061,935</u>	<u>891,939</u>	<u>892,375</u>

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

# Wesley College

## Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and cash equivalents	9	283,798	111,169	96,529
Accounts receivable	10	279,896	176,282	260,830
Investments	11	195,480	189,351	189,351
GST receivable		15,641	2,665	336
Prepayments		10,470	4,903	9,684
		<b>785,284</b>	<b>484,370</b>	<b>556,729</b>
<b>Current Liabilities</b>				
Accounts payable	15	330,686	227,539	275,225
Revenue received in advance	16	37,443	42,336	76,115
Provision for cyclical maintenance current portion	17	11,300	-	3,450
Finance lease liability	18	9,180	9,500	8,367
		<b>388,609</b>	<b>279,375</b>	<b>363,157</b>
<b>Working Capital Surplus or (Deficit)</b>		<b>396,675</b>	<b>204,995</b>	<b>193,572</b>
<b>Non-current Assets</b>				
Property, plant and equipment	12	504,716	534,522	510,895
Intangible assets	13	15,673	-	8,021
Equitable leasehold	14	193,349	193,349	214,364
		<b>713,738</b>	<b>727,871</b>	<b>733,280</b>
<b>Non-current Liabilities</b>				
Provision for cyclical maintenance term portion	17	42,800	37,890	28,440
Finance lease liability	18	5,677	3,037	6,037
		<b>48,477</b>	<b>40,927</b>	<b>34,477</b>
<b>Net Assets</b>		<b>1,061,935</b>	<b>891,939</b>	<b>892,375</b>
<b>Equity</b>		<b>1,061,935</b>	<b>891,939</b>	<b>892,375</b>

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

# Wesley College

## Cash Flow Statement

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,485,480	1,229,790	1,325,491
Locally Raised Funds		378,685	298,451	371,306
International Students		41,521	52,350	39,676
Goods and Services Tax (net)		(15,306)	13,543	16,886
Payments to Employees		(850,739)	(691,592)	(732,812)
Payments to Suppliers		(669,769)	(745,385)	(787,261)
Interest Received		6,381	6,504	6,147
Interest Paid		(8,337)	(1,500)	(1,634)
Net cash from / (to) the Operating Activities		367,917	162,161	237,799
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(174,972)	(171,555)	(156,551)
Purchase of investments		(6,129)	(43)	(5,901)
Net cash from / (to) the Investing Activities		(181,100)	(171,598)	(162,452)
<b>Cash flows from Financing Activities</b>				
Finance lease payments		453	(12,550)	(12,866)
Painting contract payments		-	-	-
Net cash from Financing Activities		453	(12,550)	(12,866)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>187,269</b>	<b>(21,987)</b>	<b>62,481</b>
Cash and cash equivalents at the beginning of the year	9	96,529	96,529	34,048
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>283,798</b>	<b>74,542</b>	<b>96,529</b>

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

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

# Wesley College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2020

#### **a) Reporting Entity**

Wesley College (the College) is a Crown entity as specified in the Crown Entities Act 2004 and a College as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the College 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 College, 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 college 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 College qualifies for Tier 2 as the College is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### ***Measurement Base***

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

##### ***Presentation Currency***

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

##### ***Specific Accounting Policies***

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

##### ***Critical Accounting Estimates and Assumptions***

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

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



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

The College reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The College believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

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

***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the college. 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 College reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The College 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 College receives funding from the Ministry of Education. The following are the main types of funding that the College receives;

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

***Other Grants***

Other grants are recorded as revenue when the College 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 College 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 College uses the land and building.

***Donations***

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

***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 College 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) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**f) 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.

**g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**h) Accounts Receivable**

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

**i) Investments**

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

**j) 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.

***Leased Assets***

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

***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:

Audio Visual	10 years
Plant and Machinery	10 years
Furniture and equipment	10 years
Information and communication technology	2-5 years
Leased assets	3-5 years
Motor vehicles	10 years
Textbooks	3 years
Library resources	12.5% Diminishing value

## **k) Intangible Assets**

### *Software costs*

Computer software acquired by the College is 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 licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the college 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.

## **l) Impairment of property, plant, and equipment and intangible**

Wesley College 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.

## **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the College prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

The College holds sufficient funds to enable the refund of unearned fees in relation to international students, should the College be unable to provide the services to which they relate.

**p) Provision for Cyclical Maintenance**

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

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

**q) Financial Instruments**

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

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

The College's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, 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.

**r) 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 finance activities, is classified as a net operating cash flow in the statements of cash flow.

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Operational grants	1,283,490	1,152,708	1,222,708
Teachers' salaries grants	2,959,839	2,634,504	2,594,497
Resource teachers learning and behaviour grants	6,981	6,600	14,806
Other MOE grants	57,549	59,346	20,386
Other government grants	137,460	47,136	67,591
	<b>4,445,319</b>	<b>3,900,294</b>	<b>3,919,988</b>

The college as opted into the donations scheme for this year. Total amount received was \$50,850.

## 3. Locally Raised Funds

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
<i>Revenue</i>			
Donations	14,783	6,504	18,581
Other revenue	398,725	383,767	336,766
	<b>413,509</b>	<b>390,271</b>	<b>355,347</b>
<i>Expenses</i>			
Activities	42,573	32,004	45,244
	<b>42,573</b>	<b>32,004</b>	<b>45,244</b>
<i>Surplus for the year locally raised funds</i>	<b>370,936</b>	<b>358,267</b>	<b>310,102</b>

## 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget Number	2019 Actual Number
International student roll	6	7	6
	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
<i>Revenue</i>			
International student fees	41,521	32,232	39,676
<i>Expenses</i>			
General expenses	2,085	2,196	4,856
International student levy	1,648	1,488	1,798
	<b>3,733</b>	<b>3,684</b>	<b>6,654</b>
<i>Surplus for the year International Student</i>	<b>37,788</b>	<b>28,548</b>	<b>33,022</b>

## 5. Learning Resources

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Curricular	126,171	170,021	125,042
Equipment repairs	465	7,042	1,808
Information and communication technology	34,138	33,000	41,247
Extra-curricular activities	129,207	123,925	204,058
Library resources	1,679	8,668	2,385
Employee benefits - salaries	3,510,520	3,157,660	3,028,183
Staff development	5,649	12,852	15,979
	<b>3,807,830</b>	<b>3,513,168</b>	<b>3,418,703</b>

## 6. Administration

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Audit fee	9,330	9,340	10,075
Board of Trustees fees	4,730	6,460	4,515
Board of Trustees expenses	-	934	1,468
Communication	6,455	4,500	8,997
Consumables	22,018	24,404	29,243
Postage	933	202	485
Other	62,395	20,520	26,374
Employee benefits - salaries	337,163	311,520	305,157
Insurance	3,193	3,030	2,961
	<u>446,217</u>	<u>380,910</u>	<u>389,274</u>

## 7. Property

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Caretaking and consumables	520	-	-
Consultancy and contract services	49,221	35,000	44,577
Cyclical maintenance provision	22,210	6,000	24,077
Grounds	67,574	55,500	64,472
Heat, light and water	64,002	63,000	80,206
Repairs and maintenance	28,723	55,300	63,523
Use of land and buildings integrated	940,974	994,944	940,973
	<u>1,173,224</u>	<u>1,209,744</u>	<u>1,217,829</u>

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

## 8. Depreciation of Property, Plant and Equipment

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Audio visual	14,109	12,000	12,208
Furniture and equipment	21,997	18,996	22,024
Information and communication technology	90,161	78,000	87,079
Leased Assets	13,792	14,004	11,119
Library Resources	5,069	6,000	5,175
Plant and equipment	10,984	15,000	11,389
Textbooks	9,008	14,004	11,095
	<u>165,120</u>	<u>158,004</u>	<u>160,089</u>

## 9. Cash and Cash Equivalents

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Current bank account	283,608	111,169	95,584
Cash on hand	190	-	945
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>283,798</u>	<u>111,169</u>	<u>96,529</u>

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

## 10. Accounts Receivable

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Receivables	60,140	8,820	63,988
Interest receivable	566	2,903	2,283
Teacher salaries grant receivable	219,190	164,559	194,559
	<u>279,896</u>	<u>176,282</u>	<u>260,830</u>
Receivables from exchange transactions	60,706	11,723	66,271
Receivables from non-exchange transactions	219,190	164,559	194,559
	<u>279,896</u>	<u>176,282</u>	<u>260,830</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Current Asset	-	-	-
Short term investments	-	-	-
Short-term Bank Deposits	195,480	189,351	189,351

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Audio visual	60,058	32,220	-		(14,109)	78,170
Furniture and equipment	134,683	19,431			(21,997)	132,117
Information and communication technology	188,935	92,808	(2,421)		(90,161)	189,161
Leased assets	14,568	7,975			(13,792)	8,751
Library resources	40,407	3,737	(1,990)		(5,069)	37,085
Motor vehicles	-	-			-	-
Plant and machinery	56,843	944			(10,984)	46,803
Textbooks	15,401	6,236			(9,008)	12,629
<b>Balance at 31 December 2020</b>	<u>510,895</u>	<u>163,351</u>	<u>(4,411)</u>	<u>-</u>	<u>(165,120)</u>	<u>504,716</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Audio visual	234,491	(156,321)	78,170
Furniture and equipment	328,900	(196,782)	132,117
Information and communication technology	675,377	(486,216)	189,161
Leased assets	65,097	(56,344)	8,753
Library resources	113,326	(76,241)	37,085
Motor vehicles	24,459	(24,459)	-
Plant and machinery	253,324	(206,520)	46,803
Textbooks	94,599	(81,971)	12,628
<b>Balance at 31 December 2020</b>	<u>1,789,572</u>	<u>(1,284,855)</u>	<u>504,716</u>

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Audio visual	56,955	15,686	(375)	-	(12,208)	60,058
Furniture and equipment	121,242	35,465	-	-	(22,024)	134,683
Information and communication technology	190,437	85,577	-	-	(87,079)	188,935
Leased assets	21,913	3,774	-	-	(11,119)	14,568
Library resources	41,771	4,565	(754)	-	(5,175)	40,407
Motor vehicles	-	-	-	-	-	-
Plant and machinery	59,991	8,241	-	-	(11,389)	56,843
Textbooks	19,479	7,017	-	-	(11,095)	15,401
<b>Balance at 31 December 2019</b>	<b>511,788</b>	<b>160,325</b>	<b>(1,129)</b>	<b>-</b>	<b>(160,089)</b>	<b>510,895</b>

#### Accumulated Depreciation

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Audio visual	206,486	(146,428)	60,058
Furniture and equipment	309,468	(174,785)	134,683
Information and communication	586,053	(397,119)	188,934
Leased assets	57,122	(42,552)	14,569
Library resources	111,579	(71,172)	40,407
Motor vehicles	24,459	(24,459)	-
Plant and machinery	252,379	(195,536)	56,843
Textbooks	88,364	(72,963)	15,401
<b>Balance at 31 December 2019</b>	<b>1,635,910</b>	<b>(1,125,014)</b>	<b>510,895</b>

### 13. Intangible Assets

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

2020	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Intangible Assets (Cost)	8,021	11,600	-	-	19,621
Balance at 31 December 2020					-
Accumulated Amortisation					-
Intangible Assets (Amortisation for the year)	(3,948)	-	-	-	(3,948)
Balance at 31 December 2020	-	-	-	-	-
Net Book Value at 31 December 2020	<b>4,073</b>	<b>11,600</b>	<b>-</b>	<b>-</b>	<b>15,673</b>

2019	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Intangible Assets (Cost)	10,036	-	-	-	10,036
Balance at 31 December 2019	-	-	-	-	-
Accumulated Amortisation					-
Intangible Assets (Amortisation for the year)	(2,015)	-	-	-	(2,015)
Balance at 31 December 2019	-	-	-	-	-
Net Book Value at 31 December 2019	<b>8,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,021</b>



## 14. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from government funding or community raised funds.

A lease between the Board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interests are amortised over between 8 and 47 years, based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor or the closure of the college.

The major capital works assets included in the equitable leasehold interest are buildings, building improvements and land improvements:

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
<b>Cost</b>	468,651	468,651	468,651
Accumulated amortisation	(275,302)	(275,302)	(254,287)
<b>Net book value</b>	<b>193,349</b>	<b>193,349</b>	<b>214,364</b>

On 7 November 2013 the Proprietor acquired the Board's share of equitable leasehold interest in improvements to the information and communication technology suite for a book value of \$201,412.

## 15. Accounts Payable

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Operating creditors	22,762	21,073	29,152
Accruals	9,986	-	9,872
Employee benefits payable - salaries	219,190	164,559	194,559
Employee benefits payable - leave accrual	78,748	41,907	41,642
	<b>330,686</b>	<b>227,539</b>	<b>275,225</b>
Payables for exchange transactions	330,686	227,539	253,651
Payables for non-exchange transactions - taxes payable (PAYE and Rates)	-	-	-
Payables for non-exchange transactions - other	-	-	-
	<b>330,686</b>	<b>227,539</b>	<b>253,651</b>

The carrying value of payables approximates their fair value.

## 16. Revenue Received in Advance

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Grants in advance - Ministry of Education	-	-	-
International student fees	24,574	38,836	49,148
Other	12,869	3,500	26,967
	<b>37,443</b>	<b>42,336</b>	<b>76,115</b>

## 17. Provision for Cyclical Maintenance

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Provision at the Start of the Year	31,890	31,890	7,813
Increase to the Provision During the Year	22,210	6,000	24,077
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	54,100	37,890	31,890
Cyclical Maintenance - Current	11,300		3,450
Cyclical Maintenance - Term	42,800	-	28,440
	54,100	-	31,890

## 18. Finance Lease Liability

The College has entered into a number of finance lease agreements for computers. Minimum lease payments payable:

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	9,180	9,500	8,367
Later than One Year and no Later than Five Years	5,677	3,037	6,037
	14,857	12,537	14,404

## 19. Related Party Transactions

The College is a controlled entity of the Crown, and the Crown provides the major source of revenue to the college. The college 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 college would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the College, Wesley College Trust Board (WCTB) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately. If the proprietor collects funds on behalf of the college (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(d). The estimated value of this use during 2020 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings". The following transactions occurred between the board and the proprietor during 2020:

During the year the Board received grants and donations from the WCTB of \$287,078 (2019: \$191,228).  
The balance receivable at year end is \$17,228 (2019: \$4,278).

During the year the Board received income on behalf of the WCTB which was paid over to the WCTB and the WCTB paid expenses on behalf of the Board for which they were reimbursed by the Board.  
The balance payable at year end is \$10,851 (2019: \$413).

## 20. Remuneration

### *Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,730	4,515
Full-time equivalent members	0.16	0.15
<i>Leadership Team</i>		
Remuneration	639,781	588,173
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	644,511	592,688
Total full-time equivalent personnel	5.16	5.15

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

### *Principal*

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

	2020 Actual \$000	2019 Actual \$000
Salaries and other short-term employee benefits:		
Salary and other payments	150 - 160	140 - 150
Benefits and other emoluments	1 - 5	1 - 5

### *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	5	4
110 - 120	2	
120 - 130	1	1
	8	5

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

## 21. 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

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

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has no contract agreements for capital works.

(Capital commitments at 31 December 2019: nil)

### (b) Operating Commitments

As at 31 December 2020 the Board has Nil operating commitments:

## 23. Managing Capital

The College'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 College does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 24. Financial Instruments

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

### Cash and receivables

	2020 Actual	2020 Budget (unaudited)	2019 Actual
	\$	\$	\$
Cash and cash equivalents	283,798	111,169	96,529
Investments	195,480	189,351	189,351
Receivables	279,896	176,282	260,830
Total cash and receivables	<u>759,173</u>	<u>476,802</u>	<u>546,710</u>

### Financial liabilities measured at amortised cost

Payables	330,686	227,539	275,224
Finance Leases	14,857	12,537	14,404
Total financial liabilities measured at amortised cost	<u>345,543</u>	<u>240,076</u>	<u>289,628</u>

## 25. Events After Balance Date

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

# Wesley College

## Board of Trustees Members

For the year ended 31 December 2020

Name	Position	How position gained	Term expires
Norman Johnston	Chairperson Trust Board appointee	Appointed 1991	
David McGeorge	Deputy Chairperson Trust Board appointee	Appointed May 2013	
Brian Evans	Principal	Appointed January 2018	
Patisepa Tala'imanu	Trust Board appointee	Appointed May 2006	
Gillian Laird	Trust Board appointee	Appointed July 2015	
Jeff Johansson	Parent Rep	Re-elected May 2019	Jun 2022
Nasili Vaka'uta	Parent Rep	Re-elected May 2016	Jun 2022
Nashua Morrison	Parent Rep	Elected May 2019	Jun 2022
Sifa Pole	Parent Rep	Elected May 2019	Jun 2022
Joel Bogotini	Parent Rep	Elected May 2019	Jun 2022
Jean Paul Eason	Staff Rep	Elected May 2019	Jun 2022
Viliame Ngaluafe	Student Rep	Elected September 2019	October 2020

**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

T +64 (9) 367 1656  
[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

## Independent Auditor's Report

### To the readers of Wesley College Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Wesley College (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 18 that comprise the statement of financial position as at 31 December 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 25 May 2021. 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 of 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



**Colin Henderson**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



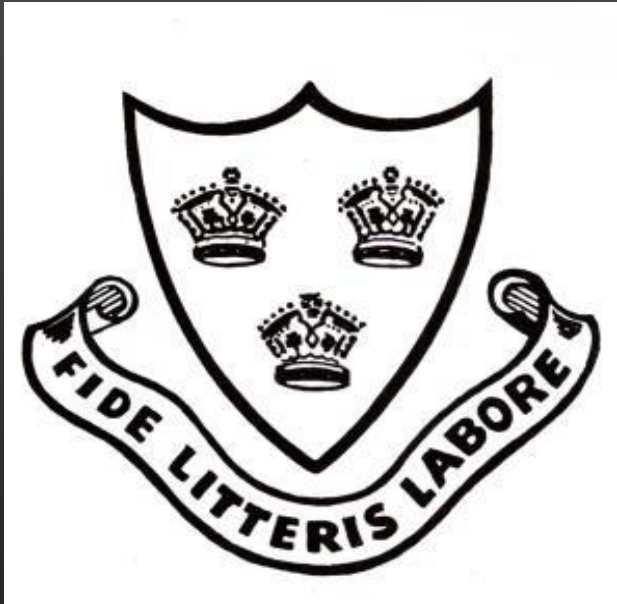
# **Wesley College**

## **Kiwisport**

For the year ended 31 December 2020

Kiwisport is a Government funding initiative to support student's participation in organised sport.

In 2020, the college received total Kiwisport funding of \$7,954 (excluding GST). The funding was spent on the sports coordinator's remuneration. The college had a level of 57% sports participation.



# WESLEY COLLEGE

## ANALYSIS OF VARIANCE

### 2020

## **VISION**

Wesley College is a Christian, multi-ethnic, multi-faith, socially diverse boarding and day school affiliated with the Methodist Church of New Zealand, Te Haahi Weteriana o Aotearoa. Wesley College was established to provide education with a Special Character.

Wesley College has special obligations to provide education for students of Māori descent, Pacific Island descent and orphans or otherwise disadvantaged students.

## **Mission Statement**

Wesley College endeavours to provide its students, with the opportunity to excel in the spiritual, academic, sporting and cultural aspects of their lives. Having achieved this aim, Wesley graduates will go on to contribute to the wider community as balanced individuals of faith, integrity, sensitivity and purpose.

## **THE SPECIAL CHARACTER IN THE DAILY LIFE OF WESLEY COLLEGE –**

The influence of the ethos of contemporary New Zealand Methodism

### **Our Special Character**

simply stated: We are Christian in practice

We are Methodist in ethos

We are Accepted for who we are

We are Called to be God's people to do God's work

We Belong to the Wesley College Family and the wider family of God.

Wesley College is a multi-ethnic school that has a direct affiliation with the Methodist Church of New Zealand – Te Haahi Weteriana o Aotearoa. The Methodist Church of New Zealand – Te Haahi Weteriana o Aotearoa is a Treaty-based Church that expresses its governance in a bi-cultural, power-sharing partnership between Te Taha Maori and Tauwiwi.

## **Curriculum**

Wesley College affirms that every student in school will have the best possible learning opportunity.

This involves the provision of a balanced curriculum, which enables all learners to acquire existing knowledge and skills while at the same time developing capabilities to create knowledge and practise new skills.

Basic skills will be learned. Physical and aesthetic abilities will be enhanced. Realistic personal standards of achievement will be set. Scholarship will be valued and encouraged at every level. Every student will be aware of the dual cultural heritage of New Zealand and the multi-cultural nature of our society.

## **Equity**

Wesley College affirms that equity objectives will underpin all activities in the school.

Wesley College will ensure that this school's policies and practices seek to achieve equitable outcomes for students of both sexes, for rural and urban students; for students from all religious, ethnic, cultural, social, family and class backgrounds, and for all students irrespective of their ability or disability.

### **Aspects of equity**

Equal Educational Opportunity: The aim will be to ensure equal opportunity for all students to participate in and succeed in the full range of school activities.

The school will adopt policies and practices that identify and cater for the individual needs of each student in the school. These will affect the school's curriculum and how the school distributes resources.

They will include programmes that redress existing inequities and address the current and future needs of students, particularly.

- Maori
- Pacific Island
- Other ethnic groups
- Women and girls
- Students with disabilities
- Students with other special learning needs

## **Treaty of Waitangi**

The Methodist Church of New Zealand - Te Haahi Weteriana o Aotearoa is a Treaty-based Church that expresses its governance in a bi-cultural, power-sharing partnership between Te Taha Maori and Tauwi.

Wesley College has an obligation and a commitment to develop policies and practices which reflect New Zealand's dual cultural heritage. Wesley College is committed to Tataiako and Ka Hikitia

## **Pasifika Achievement**

The Board of Trustees is committed to Tapasa and the Pasifika Education Plan and raising the achievement of Pasifika students.

## **Community**

Wesley College is proud of the diverse communities it represents and believes that a balanced and inclusive approach to working with and for the community results in a just experience for all. Our Methodist special character is at the forefront of all we do.

## **School Motto**

The school motto embraces the core values for Wesley College.

The motto, “Fide Litteris Labore” translates as By Faith, By Learning, By Hard work. That is, the Christian faith, learning and academic attainment, as well as hard work contributes to our core values.

## **Kairangi Values**

Every decision relating to curriculum and every interaction that takes place at Wesley College reflects the values of the individuals involved and the collective values of the institution. Our daily Kairangi values are Family, Respect, Responsibility and Excellence. They are woven into the fabric of school life.

## **Strategic Themes**

In this plan there are five (5) themes or visions where Goals for yearly annual plans are identified and targets with associated expected outcomes set. These targets will identify the outcomes necessary for the College to deliver its mission and vision for the students in its care.

The 5 strands are:

1. Special Character, Student Services and Pastoral Care
2. Shared, effective Team Vision
3. Students and their Learning
4. Staff Effectiveness
5. Property, Personnel and Financial Resources

### **2020 Theme**

‘O le ala i le pule ma le manuia o le tautua’  
- the path to leadership and success is service

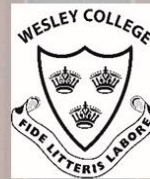
**GOD**

Methodist Church of NZ – Te Haahi Weteriana o Aotearoa

**By Faith**

Do all the good I can  
By all the means I can  
In all the ways I can  
In all the places I can  
At all the times I can  
To all the people I can  
As long as I ever can

**By Learning**



**By Hard Work**

Family  
Respect  
Responsibility  
Excellence

**Act justly Love mercy**

**Walk humbly with God**

Having been given the opportunity to develop their spiritual, academic, social, sporting and cultural potential it is our hope they will be well balanced individuals of integrity, sensitivity and purpose.

**Our Special Character - Our Why!**

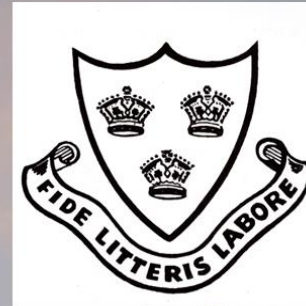
**We are Christian** *in practice*

**We are Methodist** *in ethos*

**We are Accepted** *for who we are*

**We are Called** *to be God's people  
to do God's work*

**We Belong** *to the Wesley College family  
and the wider family of God*



THE METHODIST CHURCH OF NEW ZEALAND  
Te Haahi Weteriana O Aotearoa

FreeFoto.com



## Profile of a Wesley College Graduate (Developed by staff and students)

Qualified

Good Manners

Adaptable

Relationship  
skills

Resilient

Self-Motivated

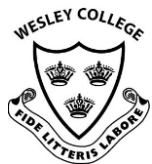
Respectful

Confident

Leader

Persistent





## The Strategic Plan Structure

### VISION

Wesley College is a Christian, multi-ethnic, multi-faith, socially diverse boarding and day school affiliated with the Methodist Church of New Zealand, Te Haahi Weteriana o Aotearoa. Wesley College was established to provide education with a Special Character.

Wesley College has special obligations to provide education for students of Māori descent, Pacific Island descent and orphans or otherwise disadvantaged students.

### MISSION

Wesley College endeavours to provide its students, with the opportunity to excel in the spiritual, academic, sporting and cultural aspects of their lives. Having achieved this aim, Wesley graduates will go on to contribute to the wider community as balanced individuals of faith, integrity, sensitivity and purpose.

### KAIRANGI VALUES

FAMILY

RESPECT

RESPONSIBILITY

EXCELLENCE

### STRATEGIC THEMES

Vision 1: Special Character, Student Service & Pastoral Care

Vision 2: Shared, effective team vision

Vision 3: Students and their Learning

Vision 4: Staff Effectiveness

Vision 5: Property, Personnel and Financial Resources



## The relationship between Strategic Plan and Annual Plan Structure

### STRATEGIC FOCUS

Methodist ethos,  
vision, mission and  
Kairangi values

### STRATEGIC THEMES

Vision 1: Special Character,  
Student Service & Pastoral  
Care

Vision 2: Shared, effective  
team vision

Vision 3: Students and their  
Learning

Vision 4: Staff Effectiveness

Vision 5: Property, Personnel  
and Financial Resources

### ANNUAL GOALS

Annual Plan -  
specific goals  
drawn from  
strategic visions.  
Goals, targets and  
milestones are  
created for the  
year

### RESOURCING

**Budget**

## Wesley College - The Strategic Plan overview 2019 – 2021 (\* denotes 2020 Annual Plan goals)

VISION	Vision: Wesley College is a Christian, multi-ethnic, multi-faith, socially diverse boarding and day school affiliated with the Methodist Church of New Zealand, Te Haahi Weteriana o Aotearoa. Wesley College was established to provide education with a Special Character.  Wesley College has special obligations to provide education for students of Māori descent, Pacific Island descent and orphans or otherwise disadvantaged students.				
MISSION	Mission: Wesley College endeavours to provide its students, with the opportunity to excel in the spiritual, academic, sporting and cultural aspects of their lives. Having achieved this aim, Wesley graduates will go on to contribute to the wider community as balanced individuals of faith, integrity, sensitivity and purpose.				
KAIRANGI VALUES	Family	Respect	Responsibility	Excellence	
STRATEGIC THEMES	<div>Strategic Themes</div> <div><div>Vision 1: Special Character, Student Service &amp; Pastoral Care</div><div>Vision 2: Shared, effective team vision</div><div>Vision 3: Students and their learning</div><div>Vision 4: Staff effectiveness</div><div>Vision 5: Property, Personnel and Financial Resources</div></div>				
STRATEGIC GOALS	1.1 To develop an understanding and respect for Christian faith, the Methodist ethos, its sacraments and traditions.	2.1 Communication – develop a razor-sharp focus on our communication at all levels	<i>*3.1 To ensure students develop a clear career pathway</i>	4.1 To embed Teaching as Inquiry as mechanism for staff development to improve student outcomes	5.1 To deliver a quality environment within the constraints of our current facilities
	1.2 To develop from understanding (1.1) a respect for the Chapel as a worship space and place.	<i>*2.2 Leadership - to empower and inspire strong leaders</i>	3.2 To encourage all students to aim for personal excellence in the school curriculum	<i>*4.2 To develop Teaching and learning programmes that inspire and foster high achievement for each learner.</i>	5.2 To successfully provide for tools and resources that support 21st century teaching and learning
	1.3 To continue to develop Kairangi values within the School that will nurture the sense of belonging to the Wesley College Family.	2.3 Job satisfaction - to have enjoyment and fulfilment in our work	<i>*3.3 To promote and develop literacy and numeracy skills &amp; critical thinking skills</i>	4.3 To use e-learning tools to enhance students’ teaching and learning experiences	<i>*5.3 Be an employer of choice that develop's a positive workplace culture that maximises staff leadership, potential and well being</i>
	<i>*1.4 To develop the sense of service both within the School and wider community.</i>		3.4 To promote & develop active citizenship	4.4 High quality collaborative professional development and appraisal will be used to continuously improve teaching and learning	5.4 Enhance the value of the school community and its past pupils
				4.5 To embed culturally responsive and relational pedagogy	5.5 To ensure resourcing retains our Culture of Excellence in sporting success
				4.6 Wesley College works towards achieving the goals of the Kahui Ako	
BUDGET					



## WESLEY COLLEGE Annual Plan Review 2020

### Vision 1: Special Character, Student Service & Pastoral Care

- Place our Methodist Ethos at the forefront of everyday life

**Goal 1.4: To develop the sense of service both within the School and wider community.**

TARGET	ACTION	WHO	WHEN	REPORTING
<b>1.4.1 To develop an awareness of the value and importance of service in one's life.</b>	• Initiate visits to local Hospitals/Homes.	LAF Committee	Annually	Several visits made, very successful
	• Develop stronger relationships with local schools through service	Superintending Chaplain	2020	Developing
	• Develop value of giving without receiving - gospel based.		Annually	
	• Develop one or two 'service' projects within the School.	LAF Committee	Annually	'Service' leadership model being developed, theme for the year reflected this Cancer Society Collections, Environment work complete

### Vision 2: Shared, effective team vision

- Open communication and working collaboratively, school wide, so that everyone is valued.

**Goal 2.2: Leadership - to empower and inspire strong leaders**

TARGET	ACTION	WHO	WHEN	REPORTING
<b>2.2.1 Become an employer of choice that maximises staff potential</b>	• Implement a comprehensive professional development leadership programme that	Principal/SLT	End of 2020	Several new positions created

	aligns with strategic priorities and builds leadership capability. <ul style="list-style-type: none"> <li>• Provide opportunities for people to lead and step –up through creation of leadership positions as the school grows</li> </ul>	Principal/SLT	Ongoing	Student committee leadership positions, Asst. Dean positions created
<b>2.2.2 Ensure and provide opportunities for staff to engage in leadership roles.</b>	<ul style="list-style-type: none"> <li>• Rotate chairing Departmental. Level and teacher meetings.</li> <li>• Provide and distribute relevant PD</li> </ul>	DP/AP  DP	Ongoing  Ongoing	Developing  PLD opportunities provided and staff encouraged on to appropriate courses

### Vision 3: Students and their learning

- **Provide the best education for all students**

3.1 To ensure students develop a clear career pathway

3.3 To promote and develop literacy and numeracy skills & critical thinking skills

### Goal 3.1: To ensure students develop a clear pathway

TARGET	ACTION	WHO	WHEN	REPORTING
<ul style="list-style-type: none"> <li>• Student academic goals 2020:</li> </ul>	<ul style="list-style-type: none"> <li>• Target Scholarship success</li> <li>• UE to 65% pass rate</li> <li>• L3 90% pass rate + Excellence and Merit endorsements improving annually</li> </ul>			N/A 58% 90%

	<ul style="list-style-type: none"> <li>• L2 90% pass rate + Excellence and Merit endorsements improving annually</li> <li>• L1 95% pass rate + Excellence and Merit endorsements improving annually</li> <li>• Yr. 9 attain L4A AsTTle Literacy and Numeracy</li> <li>• Yr. 10 attain L5A AsTTle Literacy and Numeracy</li> </ul>			81% Increase in Merits (record number) 68% Increase in Merits (record number)
<b>3.1.1 Students receive ongoing careers advice</b>	<ul style="list-style-type: none"> <li>• Students provided opportunities to attend Tertiary open days, Dream Fono &amp; Career Expos.</li> <li>• Student profile is designed by the Academic mentor and shared with the Transition teacher/Gateway/Achievement coordinator/Dean</li> </ul>	Transition teacher/Year Level Dean/Academic mentor (form teacher)/Gateway/Achievement coordinator  Academic mentor	Each Term	Careers Day held at Wesley, Various Tertiary days attended  Profile designed and implemented by students for academic conferences
<b>3.1.2 Student choices are linked to career pathways</b>	<ul style="list-style-type: none"> <li>• Academic mentor provides advice on what option subjects to choose to support career focus.</li> <li>• Option choices provide an academic and vocational pathway to support career choice</li> <li>• Student career pathway reviewed regularly.</li> </ul>	Academic mentor  DP Timetable  Academic Mentor/Dean	Each term  Annually  Each term	Developing first year of mentoring went well  Developing Gateway/MIT/learning Hub with Paerata Rise  Ongoing in Academic Mentoring slots

<b>3.1.3 Review curriculum design in regards to new programmes and courses available to meet student needs</b>	<ul style="list-style-type: none"> <li>Review curriculum programme</li> <li>A Services Academy is introduced in/after 2020</li> <li>Pathways are coherent and authentic and linked to the local community</li> <li>Investigation of local pathways and the potential for Wesley College to be leaning hub centred around the STEM requirements in the immediate area</li> </ul>	DP Curriculum and Curriculum committee  Principal/BoT  SLT  SLT	Annually  2020  Ongoing  2020	Ongoing and developing  Police Course introduced  Improving with the development of Academic Mentoring  Progress made and several students engaged in work Experience and eventual employment at Paerata Rise
<b>3.1.4 Students have opportunities to experience tertiary studies and work experience from Year 9</b>	<ul style="list-style-type: none"> <li>Students have the opportunity to experience study at tertiary institutions</li> <li>Students have the opportunity to undertake work experience which is linked to their identified career pathway</li> </ul>	Transition teacher/Dean  Gateway coordinator	Annually  As necessary	Otago, Auckland, Waikato,  Excellent and growing opportunities provided by Coordinator

**Goal 3.3: To promote and develop literacy and numeracy skills & critical thinking skills**

TARGET	ACTION	WHO	WHEN	REPORTING
<b>3.3.1 Plans are developed for literacy and numeracy</b>	<ul style="list-style-type: none"> <li>Literacy/numeracy achievement targets set</li> </ul>	Principal	Annually	Complete

	<ul style="list-style-type: none"> <li>Plans to embed best practice for teaching numeracy and literacy are developed</li> </ul>	All teachers/CoL	Annually	LSC leading this innovation, PLD shared best practice
	<ul style="list-style-type: none"> <li>Students reach Level 5 literacy and numeracy by the end of Year 10.</li> <li>REP and Reading Plus are embedded as part of long term strategies to improve literacy.</li> </ul>	Dean/HODs	Over two year cycle  Annually	Developing  REP and Reading Plus embedded and proving highly valuable
<b>3.3.2 PD provided to staff around literacy and numeracy</b>	<ul style="list-style-type: none"> <li>Staff able to attend PD workshops that target literacy and numeracy</li> </ul>	DP responsible for PD	Annually	Ongoing and developing
<b>3.3.3 Literacy / numeracy targets and plans are reviewed</b>	<ul style="list-style-type: none"> <li>Review and evaluation of targets and plans</li> <li>New Year 9 students vetted prior to the start of the year based around specialist support and intervention.</li> </ul>	SLT  DP responsible for student interviews and Learning support	Annually  As necessary	Completed annually  New Yr. 8 induction/testing day started in October, very successful
<b>3.3.4 Gifted and Talented programme established and reviewed</b>	<ul style="list-style-type: none"> <li>Year 9 G &amp; T students identified and placed in a G &amp; T class at Year 10 for the following year.</li> </ul>	Academic mentor/Dean/classroom teacher	Annually	10G Class maintained and highly successful

#### **Vision 4: Staff effectiveness**

- Wesley College is to be one of the leading schools for meaningful, relevant, effective teaching and learning

**Goal 4.2: To develop teaching and learning programmes that inspire and foster high achievement for each learner.**



TARGET	ACTION	WHO	WHEN	REPORTING
<b>4.2.1 Teaching programmes are authentic and relevant to learners lives</b>	<ul style="list-style-type: none"> <li>Curricula are reviewed and re-written to reflect real world issue/problems.</li> </ul>	All teachers	2020 ongoing	Led by DP teaching and Learning and completed by HoD's and departments
<b>4.2.2 Teaching and learning programmes follow school non-negotiables</b>	<ul style="list-style-type: none"> <li>Expected teaching and learning practices are visible in every classroom through ongoing school wide observation</li> </ul>	All teachers	2020 ongoing	Non negotiables established with teaching staff
<b>4.2.3 Teachers are gatherers and fluent users of a wide range of student data and student knowledge to plan for the learning needs of the individual</b>	<ul style="list-style-type: none"> <li>Feedback data such as asTTle, PATs, reading plus, achievement data and student voice are used to inform teaching and learning</li> </ul>	All teachers	2020 ongoing	Far more robust and data used in Academic Mentoring and Student led conferences
<b>4.2.4 Students are offered opportunities for Inquiry based learning</b>	<ul style="list-style-type: none"> <li>Year 9 and 10 will be immersed in inquiry based learning once a term.</li> </ul>	All teachers	TBC 2020,	Was planned for Term 4 but a lack of time due to Covid saw it postponed
<b>4.2.5 Promote opportunities for EOTC</b>	<ul style="list-style-type: none"> <li>Every class shall participate in at least one trip per year.</li> </ul>	All teachers	Ongoing	Difficult to achieve in Covid ravaged year

#### **Vision 5: Property, Personnel and Financial Resources**

- For the school to provide the resources to enhance students and all staff for lifelong learning and wellbeing for the 21<sup>st</sup> Century.

#### **Goal 5.3: Be an employer of choice that develop's a positive workplace culture that maximises staff leadership, potential and well being**

TARGET	ACTION	WHO	WHEN	REPORTING
<b>5.3.1 Implement a comprehensive professional development programme that aligns with strategic priorities and builds capability.</b>	<ul style="list-style-type: none"> <li>Personal professional development is identified in the appraisal process</li> </ul>	DP in charge of PD	Throughout 2020	Complete, linked into Annual Plan, greater opportunity for differentiated Staff PLD

	<ul style="list-style-type: none"> <li>College wide professional development is identified from the college strategic vision</li> </ul>	Principal and DP in charge of PD	November 2020	Linked to Annual Plan, PLD Plan developed and delivered by DP and various facilitators
<b>5.3.2 Communicate the EAP (Employee Assistance Programme) and make available to all staff.</b>	<ul style="list-style-type: none"> <li>All staff are made aware of the EAP programme and how to access the service</li> </ul>	Principal and Director of Business Services	Early 2020	Complete, reminders given regularly
<b>5.3.3 Ensure all staff receive a comprehensive induction at the start of their employment and review handbooks annually</b>	<ul style="list-style-type: none"> <li>New staff meet with HR and team leaders prior to commencing work to be inducted in college procedures</li> </ul>	Director of Business Services and Team Leaders	Ongoing	Induction processes reviewed and improved
	<ul style="list-style-type: none"> <li>All staff review teaching and/or hostel handbooks annually</li> </ul>	SLT	January	Complete
<b>5.3.4 To ensure that all members of the staff are appraised through a process of goal setting, classroom observation, feedback, student achievement analysis and personal professional reflection</b>	<ul style="list-style-type: none"> <li>Staff are willingly and actively involved in a process of professional growth that develops capacity and effectiveness</li> </ul>	Team Leaders	Ongoing	Far more PLD available across the campus
	<ul style="list-style-type: none"> <li>Staff participate in the setting of appraisal goals</li> </ul>	All staff	Ongoing	Each year several all staff days involving a staff across the campus are held enabling input from each area of the school