

WESLEY COLLEGE



FOUNDED 1844

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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Wesley College



Financial Statements - For the year ending 31 December 2023

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Wesley College

Statement of Responsibility

For the year ended 31 December 2023

The School Board (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 2023.

The School Board 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 2023 fairly reflects the financial position and operations of the college.

The College's 2023 financial statements are authorised for issue by the Board.

David McGeorge

Full Name of Presiding Member

DocuSigned by:

David McGeorge

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Signature of Presiding Member

30 May 2024

Date:

Brian Evans

Full Name of Principal

DocuSigned by:

Brian Evans

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Signature of Principal

30 May 2024

Date:

Wesley College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (unaudited) \$	2022 Actual \$
Revenue				
Government grants	2	5,696,627	4,645,907	5,306,930
Locally raised funds	3	505,072	523,311	439,903
Use of land and buildings integrated		656,937	656,940	656,938
Interest revenue		25,709	3,500	8,056
		<u>6,884,345</u>	<u>5,829,658</u>	<u>6,411,827</u>
Expenses				
Locally raised funds	3	280,965	214,484	204,845
Learning resources	4	4,658,515	4,289,201	4,302,950
Administration	5	1,245,865	445,975	983,322
Interest Expense		1,615	1,800	2,108
Property	6	911,163	849,777	892,640
Other expenses	7	27,079	28,416	26,762
		<u>7,125,202</u>	<u>5,829,653</u>	<u>6,412,626</u>
Net Surplus / (Deficit)		(240,856)	5	(799)
Other comprehensive revenue and expenses		-	-	-
Total comprehensive revenue and expense for the year		<u><u>(240,856)</u></u>	<u><u>5</u></u>	<u><u>(799)</u></u>

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 2023

	2023 Actual \$	2023 Budget (unaudited) \$	2022 Actual \$
Balance at 1 January	<u>1,113,751</u>	<u>1,150,970</u>	<u>1,114,551</u>
Total comprehensive revenue and expense for the year	(240,856)	5	(799)
Contributions from the Ministry of Education	143,189	-	-
Equity at 31 December	<u>1,016,083</u>	<u>1,150,975</u>	<u>1,113,751</u>
Accumulated comprehensive revenue and expenses	1,016,083	1,150,975	1,113,751
Reserves	-	-	-
Equity at 31 December	<u>1,016,083</u>	<u>1,150,975</u>	<u>1,113,751</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 2023

	Notes	2023 Actual \$	2023 Budget (unaudited) \$	2022 Actual \$
Current Assets				
Cash and cash equivalents	8	395,113	369,042	588,841
Accounts receivable	9	339,810	123,045	318,846
Inventory	10	3,288	-	-
Investments	11	207,585	199,447	199,447
GST receivable		25,730	31,566	-
Prepayments		6,220	2,000	3,689
		<u>977,747</u>	<u>725,100</u>	<u>1,110,823</u>
Current Liabilities				
Accounts payable	15	446,930	193,756	425,477
GST payable		-	-	6,941
Revenue received in advance	16	149,117	21,000	200,058
Provision for cyclical maintenance current portion	17	27,000	11,017	10,200
Finance lease liability	18	5,502	7,710	10,095
		<u>628,549</u>	<u>233,483</u>	<u>652,770</u>
Working Capital Surplus or (Deficit)		349,198	491,617	458,053
Non-current Assets				
Property, plant and equipment	12	592,655	542,394	551,407
Intangible assets	13	8,774	-	13,825
Equitable leasehold	14	130,304	172,334	151,319
		<u>731,733</u>	<u>714,728</u>	<u>716,551</u>
Non-current Liabilities				
Provision for cyclical maintenance term portion	17	59,010	50,370	53,660
Finance lease liability	18	5,838	5,000	7,209
		<u>64,848</u>	<u>55,370</u>	<u>60,869</u>
Net Assets		<u><u>1,016,083</u></u>	<u><u>1,150,975</u></u>	<u><u>1,113,735</u></u>
Equity		<u><u>1,016,083</u></u>	<u><u>1,150,975</u></u>	<u><u>1,113,751</u></u>

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 2023

	Note	2023 Actual \$	2023 Budget (unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,303,851	1,661,026	2,253,777
Locally Raised Funds		375,739	489,892	503,680
International Students		48,431	43,818	17,061
Goods and Services Tax (net)		(32,671)	(31,566)	(2,952)
Payments to Employees		(1,255,078)	(1,269,743)	(1,239,877)
Payments to Suppliers		(1,549,450)	(785,871)	(1,261,346)
Interest Received		21,947	3,475	6,573
Interest Paid		(1,615)	(1,800)	(2,108)
Net cash from / (to) the Operating Activities		(88,845)	109,231	274,809
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(233,969)	(194,593)	(155,262)
Purchase of investments		(8,138)	(3,661)	(3,627)
Net cash from / (to) the Investing Activities		(242,108)	(198,254)	(158,889)
Cash flows from Financing Activities				
Finance lease payments		(5,963)	(12,550)	(6,467)
Painting contract payments		-	-	-
Contributions from Ministry of Education		143,189	-	-
Net cash from Financing Activities		137,226	(12,550)	(6,467)
Net increase/(decrease) in cash and cash equivalents		(193,727)	(101,573)	109,454
Cash and cash equivalents at the beginning of the year	9	588,841	470,616	479,387
Cash and cash equivalents at the end of the year	9	395,114	369,043	588,841

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 and other notional items 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 2023

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 School Board (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 2023 to 31 December 2023 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 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 Ministry Grants for directly funded programs are recorded as revenue when the College has the rights to the funding in the period they relate to. The grants are not received in cash by the College and are paid directly 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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected credit losses (uncollectable debts). The college's 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.

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 are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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. If such indication exists, the College estimates the asset's recoverable service amount. 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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 provision is a reasonable estimate, based on the college's best estimate of the cost of painting the college and when the college is required to be painted, based on an assessment of the college's condition.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method

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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,134,403	1,614,587	2,062,512
Teachers' salaries grants	3,417,094	2,984,880	3,033,352
Other government grants	145,129	46,440	211,066
	<u>5,696,627</u>	<u>4,645,907</u>	<u>5,306,930</u>

The college has opted into the donations scheme for this year. Total amount received was \$56,100 (2022: \$57,000)

3. Locally Raised Funds

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

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
<i>Revenue</i>			
Donations and bequests	2,248	5,000	19,933
Fees for extra curricular activities	97,667	67,863	88,368
Fundraising and community grants	356,726	406,248	314,541
International student fees	48,431	44,200	17,061
	<u>505,072</u>	<u>523,311</u>	<u>439,903</u>
<i>Expenses</i>			
Extra curricular activities costs	276,251	211,184	202,407
Fundraising and community grants costs	2,168	-	388
International student other expenses	2,545	3,300	2,050
	<u>280,965</u>	<u>214,484</u>	<u>204,845</u>
<i>Surplus for the year locally raised funds</i>	<u>224,108</u>	<u>308,827</u>	<u>235,057</u>

4. Learning Resources

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Curricular	154,039	181,404	139,405
Equipment repairs	685	4,348	87
Information and communication technology	47,350	47,002	41,167
Library resources	3,047	7,315	2,585
Employee benefits - salaries	4,243,096	3,873,887	3,910,650
Staff development	21,878	17,225	37,619
Depreciation	188,420	158,020	171,436
	<u>4,658,515</u>	<u>4,289,201</u>	<u>4,302,950</u>

5. Administration

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Audit fee	11,016	11,016	11,020
Board fees	4,065	6,496	2,470
Board expenses	2,889	1,704	3,428
Intervention costs and expenses	62,903	-	-
Communication	10,282	3,996	6,393
Consumables	23,064	19,716	22,818
Healthy lunches	474,759	-	493,725
Legal costs	160,557	504	19,087
Other	60,841	17,295	38,630
Employee benefits - salaries	431,333	380,736	382,592
Insurance	4,157	4,512	3,159
	<u>1,245,865</u>	<u>445,975</u>	<u>983,322</u>

6. Property

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Caretaking and consumables	2,039	804	1,117
Consultancy and contract services	58,767	48,240	54,565
Cyclical maintenance provision	22,150	6,000	20,473
Grounds	51,170	60,000	70,169
Heat, light and water	64,261	54,996	62,444
Repairs and maintenance	55,840	22,797	26,934
Use of land and buildings integrated	656,937	656,940	656,938
	<u>911,163</u>	<u>849,777</u>	<u>892,640</u>

The use of land and buildings figure represents 5% 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.

7. Other Expenses

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Amortisation of intangible assets	5,051	4,500	5,327
Amortisation of equitable lease	21,015	23,916	21,015
Impairment of property, plant and equipment	1,013	-	420
	<u>27,079</u>	<u>28,416</u>	<u>26,762</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Bank accounts	395,113	369,042	588,841
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>395,113</u>	<u>369,042</u>	<u>588,841</u>

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

Other restrictions on cash that may require disclosure include funds held for international students as disclosed in note 16.

9. Accounts Receivable

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Receivables	65,173	3,738	59,530
Interest receivable	6,211	1,500	2,449
Teacher salaries grant receivable	268,426	117,807	256,867
	<u>339,810</u>	<u>123,045</u>	<u>318,846</u>
Receivables from exchange transactions	71,384	5,238	61,979
Receivables from non-exchange transactions	268,426	117,807	256,867
	<u>339,810</u>	<u>123,045</u>	<u>318,846</u>

10. Inventory

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Kairangi Badges	3,288	-	-

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (unaudited) \$	2022 Actual \$
Short-term Bank Deposits	207,585	199,447	199,447

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Audio visual	83,701	47,669	-	-	(18,950)	112,420
Furniture and equipment	158,159	20,475	-	-	(31,610)	147,024
Information and communication technology	187,349	148,418	(1,013)	-	(101,959)	232,795
Leased assets	18,555	9,358	-	-	(14,744)	13,169
Library resources	34,128	2,987	-	-	(4,297)	32,818
Plant and machinery	61,842	-	-	-	(12,388)	49,454
Textbooks	7,673	1,773	-	-	(4,473)	4,974
Balance at 31 December 2023	<u>551,407</u>	<u>230,680</u>	<u>(1,013)</u>	<u>-</u>	<u>(188,420)</u>	<u>592,655</u>

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the college's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2023			
Audio visual	318,538	(206,118)	112,420
Furniture and equipment	431,687	(284,663)	147,025
Information and communication technology	1,009,646	(776,852)	232,795
Leased assets	110,042	(96,873)	13,169
Library resources	122,495	(89,677)	32,818
Plant and machinery	293,482	(244,026)	49,456
Textbooks	103,407	(98,434)	4,973
Balance at 31 December 2023	<u>2,389,297</u>	<u>(1,796,642)</u>	<u>592,655</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Audio visual	81,950	17,261	-	-	(15,510)	83,701
Furniture and equipment	165,395	22,385	-	-	(29,621)	158,159
Information and communication technology	173,671	102,491	-	-	(88,813)	187,349
Leased assets	25,827	6,737	-	-	(14,009)	18,555
Library resources	35,511	3,543	(455)	-	(4,471)	34,128
Plant and machinery	75,715	-	(419)	-	(13,454)	61,842
Textbooks	9,933	3,299	-	-	(5,559)	7,673
Balance at 31 December 2022	<u>568,002</u>	<u>155,716</u>	<u>(874)</u>	<u>-</u>	<u>(171,437)</u>	<u>551,407</u>

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2022			
Audio visual	270,869	(187,168)	83,701
Furniture and equipment	411,212	(253,053)	158,159
Information and communication	865,160	(677,811)	187,349
Leased assets	100,683	(82,128)	18,555
Library resources	119,508	(85,380)	34,128
Plant and machinery	293,482	(231,639)	61,844
Textbooks	101,633	(93,961)	7,672
Balance at 31 December 2022	2,162,547	(1,611,140)	551,407

13. Intangible Assets

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

2023	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Intangible Assets (Cost)	13,825	-	-	-	13,825
Balance at 31 December 2022					
Accumulated Amortisation					-
Intangible Assets (Amortisation for the year)	(5,051)	-	-	-	(5,051)
Balance at 31 December 2023	-	-	-	-	-
Net Book Value at 31 December 2023	<u>8,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,774</u>

2022	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Intangible Assets (Cost)	19,152	-	-	-	19,152
Balance at 31 December 2021					
Accumulated Amortisation					-
Intangible Assets (Amortisation for the year)	(5,327)	-	-	-	(5,327)
Balance at 31 December 2022	-	-	-	-	-
Net Book Value at 31 December 2022	<u>13,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,825</u>

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:

	2023 Actual	2023 Budget (unaudited)	2022 Actual
Cost	\$ 468,651	\$ 468,651	\$ 468,651
Accumulated amortisation	(338,347)	(296,317)	(317,332)
Net book value	<u>130,304</u>	<u>172,334</u>	<u>151,319</u>

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

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Creditors	55,011	16,531	45,626
Accruals	13,443	12,666	15,176
Employee benefits payable - salaries	268,426	150,000	256,867
Employee benefits payable - leave accrual	110,049	14,559	107,792
	<u>446,930</u>	<u>193,756</u>	<u>425,461</u>
Payables for exchange transactions	446,930	193,756	425,461
Payables for non-exchange transactions - taxes payable (PAYE and Rates)	-	-	-
Payables for non-exchange transactions - other	-	-	-
	<u>446,930</u>	<u>193,756</u>	<u>425,461</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Grants in advance - Ministry of Education	89,542	-	65,224
International student fees	49,436	16,000	56,580
Other	10,139	5,000	78,255
	<u>149,117</u>	<u>21,000</u>	<u>200,059</u>

17. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	63,860	55,387	76,169
Increase to the provision during the year	22,150	6,000	20,473
Adjustment to the provision	-	-	-
Use of the provision during the year	-	-	(32,782)
Provision at the End of the Year	<u>86,010</u>	<u>61,387</u>	<u>63,860</u>
Cyclical Maintenance - Current	27,000	11,017	10,200
Cyclical Maintenance - Non current	59,010	50,370	53,660
	<u>86,010</u>	<u>61,387</u>	<u>63,860</u>

18. Finance Lease Liability

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

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	5,502	7,710	10,095
Later than One Year and no Later than Five Years	5,839	5,000	7,209
	<u>11,341</u>	<u>12,710</u>	<u>17,304</u>

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 2023 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 2023:

During the year the Board received grants and donations from the WCTB of \$416,571 (2022: \$251,306).

During the year the WCTB paid legal fees of \$23,712 on behalf of the Board.

The balance receivable at year end is \$5,877 (2022: \$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 to the value of \$259,429.

The balance payable at year end is \$28,057 (2022: \$33,469).

During the year the Board received Ministry of Education Healthy Lunches funding which was paid over to the WCTB who provided lunches for all students, \$475,542 (2022: \$493,802)

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,065	2,470
<i>Leadership Team</i>		
Remuneration	879,917	681,790
Full-time equivalent members	6.00	5.00
Total key management personnel remuneration	883,982	684,260

There are 10 members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has a finance (3 members) and Property (3 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and other short-term employee benefits:		
Salary and other payments	170 - 180	170 - 180
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	2023 FTE Number	2022 FTE Number
100 - 110	6	6
110 - 120	4	2
120 - 130	2	4
130 - 140	3	-
140 - 150	1	1
150 - 160	1	-
	<u>17</u>	<u>13</u>

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	-	-
Number of people	-	-

22. Contingencies

There are no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil). As of December 31, 2023, legal disputes with the college are ongoing, and the potential liability remains uncertain due to the ongoing nature of these disputes.

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

23. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has no contract agreements for capital works.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board has Nil operating commitments:

24. 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.

25. Financial Instruments

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

Cash and receivables

	2023 Actual	2023 Budget (unaudited)	2022 Actual
	\$	\$	\$
Cash and cash equivalents	395,113	369,042	588,841
Investments	207,585	199,447	199,447
Receivables	339,810	123,045	318,846
Total cash and receivables	<u>942,509</u>	<u>691,534</u>	<u>1,107,134</u>

Financial liabilities measured at amortised cost

Payables	446,930	193,756	425,461
Finance Leases	11,341	12,710	17,304
Total financial liabilities measured at amortised cost	<u>458,271</u>	<u>206,466</u>	<u>442,765</u>

Independent Auditor's Report

To the readers of Wesley College's Financial statements For the year ended 31 December 2023

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 2023, 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 2023; 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 31 May 2024. 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.

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 school 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, statement of variance, compliance with good employer requirements, compliance with Te Tiriti o Waitangi 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.

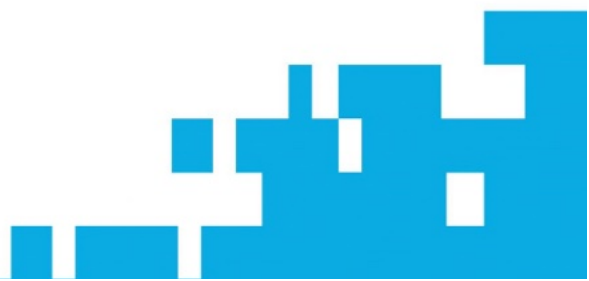
Independence

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.

A handwritten signature in blue ink that reads 'Colin Henderson'.

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



Wesley College

School Board Members

For the year ended 31 December 2023

Name	Position	How position gained	Term expires
David McGeorge	Presiding Member 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	
Te Aroha Roundtree	Trust Board appointee	Appointed May 2022	
Kuli Fisi'iahi	Parent Rep	Elected May 2022	Jun 2025
Fifita Viria	Parent Rep	Elected May 2022	Jun 2025
Sakeo Buke	Parent Rep	Elected May 2022	Jun 2025
Andrea Sikuea	Parent Rep	Elected May 2022	Apr 2023
Frances Watson	Parent Rep	Co-opted Dec 2023	Jun 2025
Carla Makiha	Parent Rep	Co-opted May 2023	Jun 2025
Jean Paul Eason	Staff Rep	Elected May 2019	Jun 2025
Lauraly Taia	Student Rep	Elected September 2022	Aug 2023

Wesley College

Kiwisport

For the year ended 31 December 2023

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

In 2023, the college received total Kiwisport funding of \$8,447 (excluding GST). The funding was spent on the sports coordinator's remuneration. The college had a level of 63% sports participation.

Wesley College

Statement of Employment Compliance

For the year ended 31 December 2023

Employment Policy

- a) Has development and implemented personnel policies and procedures frameworks to ensure the fair and proper treatment of employees in all aspects of employment.
- b) Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- c) Is a good employer and complete with the conditions contained in the employment contracts of all employed by the Board.
- d) Ensures all employees and applicants for employment are treated according to their skills, qualifications, and abilities, without bias or discrimination.
- e) Meets all Equal Employment Opportunities requirements

Personnel Provisions Statement in relation to being a good employer

The Education & Training Act 2020 sets out the roles, responsibilities and obligations relating to

- Good and safe working conditions
- An equal employment opportunities programme
- The impartial selection of suitably qualified persons for appointment
- Recognition of the aims and aspirations of Maori and their employment requirements; and recognition of the need for greater involvement of Maori in the education service
- Opportunities for the enhancement of the abilities of individual employees
- Recognition of the aims and aspirations and employment requirements, and the cultural differences, of ethnic or minority groups
- Recognition of the employment of women
- Recognition of the employment requirements of persons with disabilities.

Wesley College operates policies, procedures and processes that comply with the principle of being a good employer, makes these available to its employees and ensures its compliance with the identified policy/ies and reports in its annual report (if any) on the extent of its compliance.

In addition to these requirements, all employees will maintain proper standards of integrity, conduct, and concern for the public interest and the wellbeing of students attending Wesley College.

WESLEY COLLEGE
ANNUAL PLAN 2023 - ANALYSIS OF VARIANCE

Mataurangā Maori

Our goal is to use our Taiao and our Tohu, our Waiata, our Haka, and our Pūrākau to inform what, when and how we deliver different forms of mātauranga.

TARGET	ACTION	WHO	WHEN	REPORTING
Partnership with Tangata Whenua to develop bi-cultural practices in all areas of school.	<ul style="list-style-type: none"> Use the specific MoE documents; Ka Hikitia/ Tātaiako in planning and delivery of lessons. 	SLT/HODs/All staff	Annually	Embedded into planning
	<ul style="list-style-type: none"> Vertical Whanau group is established and to meet weekly to share knowledge and resources as a vertical whanau group. 	SLT/MM/MN	Term 1 2023	In place, review process shows requires strengthening
	<ul style="list-style-type: none"> Reception/Locations around the school, has Māori/English vocab labels to enhance learning of Te Reo Māori. 	MM/MN/DoB	Term 1 2023	Ongoing, Waharoa set to be up Term 2 2024. Signage in progress
	<ul style="list-style-type: none"> Tikanga is strengthened through Staff Briefing and wānanga once a month to establish karakia/waiata. 	SLT	Every Monday and Friday briefing in 2023 Once a month during staff PLD	Explicit PLD in place 2024 with Core Education around School Prayer, Haka, Waiata
	<ul style="list-style-type: none"> Use key motivational speakers to enhance confidence in Academic 	SLT/MM	End of Term 2 2023	In progress

	<p>Achievement post high school.</p> <ul style="list-style-type: none"> • Waharoa at entrance is completed. • Māori Careers Event planning. • Explore creation of Māori Hostel. • Continue to strengthen relationships with Ngāti Tamaoho via the Kahui Ako • Te Reo to be used in classrooms consistently. 	<p>BE/Ngati Tamaoho Trust</p> <p>SLT/Careers Dept</p> <p>BoT/Trust Board/SLT/Māori Advisory group</p> <p>SLT/BE</p> <p>All teachers</p>	<p>Term 1 2023</p> <p>Term 1 2023</p> <p>2024/25</p> <p>2023</p> <p>2023</p>	<p>Term 2 2024. Completion term 2, 2024 Completed</p> <p>Long term strategy</p> <p>Tamaoho delivered PL Sept 2023 for all teachers</p> <p>All teachers using Te Reo as part of Professional Growth Cycle</p>
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Special Character

Our goal is to make a positive difference through Methodist values in our School and beyond.

TARGETS	ACTION	WHO	WHEN	REPORTING
Live out our Christian faith.	<ul style="list-style-type: none"> Continue to reinforce a daily routine for chapel through lining up in AM groups and walking in quietly. 	Prefects	Term 1 2023	Weekly prefects meeting established for routines carried out by prefects
Live Kairangi values within the college community that will nurture the sense of belonging.	<ul style="list-style-type: none"> Seating to be reserved for Learning Coaches alongside each academic mentoring group. 	SLT	Term 1 2023	Complete
Positive relationships amongst staff/students	<ul style="list-style-type: none"> Bible check (not phone) as students enter chapel. 	Prefects	2023	Complete
Integrate service within the college and wider community.	<ul style="list-style-type: none"> Make links with the Kairangi value of respect. 	Superintending Chaplain	Term 1 2023	Regular daily occurrence via Chapel messages
Chapel themes are reflected in all classes and academic mentoring sessions	<ul style="list-style-type: none"> Explore the possibilities of further hours in junior school and introducing compulsory L & F in Senior school. 	SLT/Prefects	Annually	Introduced for 2024 for all years
	<ul style="list-style-type: none"> Students to be seated in chapel by 8.20am 	Head of Hostel	Term 1 2023	Completed
	<ul style="list-style-type: none"> Begin singing to set tone and act with reverence. 	Prefects	Term 1 2023	Completed
	<ul style="list-style-type: none"> Prefect's Assembly Mon/Wed/Fri 8.20-8.35 	Prefects/CP	Term 1 2023	Completed
	<ul style="list-style-type: none"> Hostel Assembly Wednesday 8.20-8.35 	HoH	Term 1 2023	Completed

Culture

Our goal is to create a culture that is inclusive and provides the best possible environment for learning and collaboration.

TARGET	ACTION	WHO	WHEN	REPORTING
Forging and maintaining positive relationships between individuals and groups at all levels at the college so that everyone feels safe, valued and has a sense of belonging.	<ul style="list-style-type: none"> Create clear concise documented induction process for all positions in the college. 	DP/Head of Boarding	Term 1 2023	Job descriptions created for all positions. Induction process clarified and refreshed
	<ul style="list-style-type: none"> Annual Staff dinner 	Principal/SLT		Complete
Ensuring a welcoming, nurturing and positive hostel environment where our college are lived by all.	<ul style="list-style-type: none"> Twice termly full staff get together. 	Principal/SLT		Complete
	<ul style="list-style-type: none"> Annual full staff hui 	Principal/SLT/Te Roopu Oranga O Wetere	Twice yearly	Completed 30th Jan 2024
	<ul style="list-style-type: none"> Annual Hostel Parent hui 	Principal/SLT	2023	Completed 1st Feb 2024
	<ul style="list-style-type: none"> Fortnightly staff Kairangi award 	Principal/SLT	Fortnightly 2023	In progress
	<ul style="list-style-type: none"> Encourage students to participate in sporting & cultural events provided by the school 	DP/Deans/LCs/Sports co-ordinator	2023	All students participating in athletics and swimming sports
	<ul style="list-style-type: none"> All staff encouraged to join in school activities (Sport, Cultural and Arts). 	DP/Deans/LCs	2023	68% of staff involved in a sport / cultural group
	<ul style="list-style-type: none"> Establish a dedicated fund to specifically support staff 	Principal/DP PLD	Term 1 2023	Completed

<p>initiatives, further education, co-curricula and innovations.</p> <ul style="list-style-type: none"> ● All staff have individual professional learning goals established through a growth coach. ● Develop team culture through regular attendance at all teaching/Hostel staff briefings/meetings. ● Establish an honours board to acknowledge individuals demonstrating Kairangi and special character. ● For the Te Roopu Oranga o Wetere to regularly organise wellbeing activities. 	<p>All Staff Endorser/HoD</p> <p>All Staff</p> <p>SLT</p> <p>Te Roopu Oranga O Wetere</p>	<p>2023</p> <p>Term 1 2023</p> <p>Term 1 2023</p> <p>Term 1 2023</p>	<p>As indicated on coaching evaluation forms</p> <p>Completed</p> <p>Completed</p> <p>In progress</p>
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Teaching and Learning

Our goal is to achieve excellence through quality teaching and learning approaches; engaging and inspiring curricula immersed in the real world.

TARGET	ACTION	WHO	WHEN	REPORTING
Personalising learning programmes that meet the individual learning needs of all our students	<ul style="list-style-type: none"> To set and drive student achievement data Target Scholarship success UE to 75% pass rate 	SLT	Annually	2023 end of year achievement report
	Achievement that exceeds national standards	<ul style="list-style-type: none"> L3 90% pass rate + Excellence and Merit endorsements improving annually L2 90% pass rate + Excellence and Merit endorsements improving annually 	DP / HODs / Teaching staff DP / HODs / Teaching staff DP / HODs / Teaching staff	
Creating highly literate and numerate students to strengthen their learning ability not just for college but for their future endeavours.	<ul style="list-style-type: none"> L1 95% pass rate + Excellence and Merit endorsements improving annually. Yr 9 attain L4A AsTTle Literacy and Numeracy 	DP / HODs / Teaching staff All teaching staff and Literacy team	End of 2023 End of 2023	
	Inspiring teaching and learning programmes that develop the skills of confidence, collaboration, independent thinking, entrepreneurship, and creativity	<ul style="list-style-type: none"> Yr 10 attain L5A AsTTle Literacy and Numeracy All students to have a Toku Ara Ako (TAA) used by Curriculum refresh will be finalised for 2024 that reflects schools' vision for education Gifted and talented students will be recognised, and their needs met. 	DP / HODs / Teaching staff All teaching staff and Literacy team DP / Learning coaches DP / HODs / Cognition DP / HODs / LSC	

<ul style="list-style-type: none"> • New Level 1 literacy and numeracy requirements will be implemented. 	DP / Literacy team	2023	Completed in May and October 2023.
<ul style="list-style-type: none"> • All teachers identify key areas of improvement with their growth coach. 	Teaching Staff/Growth Coaches	Term 1 2023	Completed

Leadership

Our goal is to develop leadership potential as a means of transforming our college.

Target	Action	Who	When	Reporting
Promote student leadership and whanaungatanga	<ul style="list-style-type: none"> Attend prefect's camp to develop confidence to lead. 	DP responsible for the Prefects/College Chaplain Principal	Jan 2023	Completed
Senior students leading our junior students' development in a positive, mana enhancing way	<ul style="list-style-type: none"> All students have an opportunity to attend a year level Retreat. 	Dean/ College Chaplain / Camp leader	Annually	Completed
	<ul style="list-style-type: none"> Student rep on the BOT 	Principal	Annually	Completed
	<ul style="list-style-type: none"> Student peer mentoring to be developed at each Year level. 	Dean/Academic mentor/Teacher	Annually	On going project
	<ul style="list-style-type: none"> A framework (Taura Rangatira) to be developed to encompass leadership, service, activities such as House events, Duke of Ed etc. 	SLT/DP	Term 1 2023	Completed and presented to all staff
	<ul style="list-style-type: none"> Pay it forward to our community through charity involvement. 	SLT/DP	Term 1 2023	Enviro days implemented in 2023
	<ul style="list-style-type: none"> 'Students coaching students' courses are run annually for year 12 students 	Staff Coaching facilitators	3 groups in 2023	2 cohorts of students trained and mentoring process established

Resourcing

Our goal is to provide an inspirational learning environment that leads to excellence.

TARGET	ACTION	WHO	WHEN	REPORTING
Demonstrate kaitiakitanga and stewardship to preserve college resources for future generations.	<ul style="list-style-type: none"> Learning environments promote collaboration and personalisation. 	Director of Business Services	Term 1 2023	Classroom upgrade programme, ongoing
	<ul style="list-style-type: none"> New Marae and Fale 	Director of Business Services		Not started
	<ul style="list-style-type: none"> Develop plans based on strategic priorities and identify funding requirements to ensure resources are targeted to areas of achievement. 	Director of Business Services	Term 1 2023	Ongoing through budgeted and planning processes
	<ul style="list-style-type: none"> Water fountains throughout the campus 	Director of Business Services	2023/24	In progress
	<ul style="list-style-type: none"> Ensure staff are resourced effectively to meet targets 	Director of Business Services	2023/24	Completed through budgets
	<ul style="list-style-type: none"> Outdoor seating and covered areas. 	Director of Business Services	2023/24	In progress
	<ul style="list-style-type: none"> Enhanced hostel environment 	Director of Business Services	2023/24	On going maintenance programmes in place
	<ul style="list-style-type: none"> Synthetic pitch for number 1 field with floodlights 	Director of Business Services	2023/24	Not started
	<ul style="list-style-type: none"> Pump track 	Director of Business Services	2023/24	Not started
	<ul style="list-style-type: none"> Bigger and better equipped functional fitness suite. 	Director of Business Services	2023/24	On going project
<ul style="list-style-type: none"> Fitness trail 	Director of Business Services	2023/24	No started	