

# BIRKENHEAD COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	31
<b>Principal:</b>	Craig Waller
<b>School Address:</b>	140 Birkdale Road, Birkenhead
<b>School Postal Address:</b>	140 Birkdale Road, Birkenhead
<b>School Phone:</b>	09 483 9039
<b>School Email:</b>	<a href="mailto:office@birkenhead.school.nz">office@birkenhead.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>How Position Gained</b>	<b>Position</b>	<b>Term Expires</b>
T Dobbin	Elected	Chair Person	June-19
C Waller	Current	Principal	Current
S Beattie	Elected	Parent Rep	June-19
T Brooksbank	Elected	Parent Rep	June-19
D Cox	Elected	Parent Rep	June-19
A Sturny	Elected	Parent Rep	June-19
J Tawhai	Elected	Parent Rep	June-19
P Swanson	Elected	Student Rep	Sep-18
M Darragh	Elected	Student Rep	Sep-19
A Pageau	Elected	Staff Rep	June-19

# BIRKENHEAD COLLEGE

Annual Report - For the year ended 31 December 2018

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12- 21</u>	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Birkenhead College

## Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

*Trevor John Dobbin*

Full Name of Board Chairperson

*T. J. Dobbin*

Signature of Board Chairperson

*31-5-2019*

Date:

*Michael Craig Waller*

Full Name of Principal

*M. Waller*

Signature of Principal

*31 May 2019*

Date:

**Birkenhead College**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	8,722,944	6,957,593	8,510,203
Locally Raised Funds	3	425,576	397,803	512,924
Interest Earned		56,125	28,000	56,006
International Students	4	773,658	752,000	734,053
		<u>9,978,303</u>	<u>8,135,396</u>	<u>9,813,186</u>
<b>Expenses</b>				
Locally Raised Funds	3	261,081	194,850	201,026
International Students	4	270,501	289,330	281,711
Learning Resources	5	4,690,859	4,445,942	4,648,669
Administration	6	419,120	500,900	428,103
Finance		14,633	13,500	11,767
Property	7	4,115,183	2,441,000	4,120,108
Depreciation	8	192,730	180,000	204,688
Loss on Disposal of Property, Plant and Equipment		653	-	3,961
		<u>9,964,760</u>	<u>8,065,522</u>	<u>9,900,033</u>
<b>Net Surplus / (Deficit) for the year</b>		13,543	69,874	(86,847)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>13,543</u>	<u>69,874</u>	<u>(86,847)</u>

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

**Birkenhead College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>1,778,577</u>	<u>1,778,577</u>	<u>1,865,424</u>
Total comprehensive revenue and expense for the year	13,543	69,874	(86,847)
<b>Equity at 31 December</b>	<u>1,792,120</u>	<u>1,848,451</u>	<u>1,778,577</u>
Retained Earnings	1,792,120	1,848,451	1,778,577
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>1,792,120</u>	<u>1,848,451</u>	<u>1,778,577</u>

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

**Birkenhead College**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	296,265	108,626	112,547
Accounts Receivable	10	246,384	264,697	264,697
GST Receivable		14,136	13,347	13,347
Prepayments		26,816	4,764	4,764
Inventories	11	-	7,781	7,781
Investments	12	1,210,865	1,834,389	1,674,389
		<u>1,794,466</u>	<u>2,233,604</u>	<u>2,077,525</u>
<b>Current Liabilities</b>				
Accounts Payable	14	313,269	352,565	352,565
Revenue Received in Advance	15	413,149	568,601	568,601
Provision for Cyclical Maintenance	16	286,020	176,638	176,638
Finance Lease Liability - Current Portion	17	49,410	39,712	39,712
Funds held in Trust	18	437,473	485,946	485,946
Funds held for Capital Works Projects	19	146,717	310,157	310,157
		<u>1,646,038</u>	<u>1,933,619</u>	<u>1,933,619</u>
<b>Working Capital Surplus/(Deficit)</b>		148,428	299,985	143,906
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	1,885,400	1,786,674	1,872,879
		<u>1,885,400</u>	<u>1,786,674</u>	<u>1,872,879</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	74,367	132,143	132,143
Finance Lease Liability	17	167,338	106,065	106,065
		<u>241,705</u>	<u>238,208</u>	<u>238,208</u>
<b>Net Assets</b>		<u>1,792,120</u>	<u>1,848,451</u>	<u>1,778,577</u>
<b>Equity</b>		<u>1,792,120</u>	<u>1,848,451</u>	<u>1,778,577</u>

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

**Birkenhead College**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,499,199	1,829,375	1,407,910
Locally Raised Funds		379,493	401,173	516,294
International Students		668,991	862,952	845,005
Goods and Services Tax (net)		(789)	27,149	27,149
Payments to Employees		(1,061,181)	(982,599)	(1,117,078)
Payments to Suppliers		(1,451,197)	(1,715,242)	(1,862,092)
Cyclical Maintenance Payments in the year		(5,227)	(133,153)	(34,080)
Interest Paid		(14,633)	(13,500)	(11,767)
Interest Received		52,381	27,779	55,785
Net cash from / (to) the Operating Activities		67,037	303,934	(172,874)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		113,217	68,852	-
Purchase of PPE (and Intangibles)		(88,595)	(126,012)	(228,487)
Purchase of Investments		-	(981,486)	(818,460)
Proceeds from Sale of Investments		463,524	-	-
Net cash from / (to) the Investing Activities		488,146	(1,038,646)	(1,046,947)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(159,552)	(18,433)	(18,433)
Funds Administered on Behalf of Third Parties		(48,473)	138,353	138,353
Funds Held for Capital Works Projects		(163,440)	(104,304)	(104,304)
Net cash from Financing Activities		(371,465)	15,616	15,616
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>183,718</b>	<b>(719,096)</b>	<b>(1,204,205)</b>
Cash and cash equivalents at the beginning of the year	9	112,547	827,722	1,316,751
<b>Cash and cash equivalents at the end of the year</b>	9	<b>296,265</b>	<b>108,626</b>	<b>112,547</b>

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

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

# Birkenhead College

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Birkenhead College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

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

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.



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

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### ***Other Grants***

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### **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 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **h) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

#### **i) Inventories**

Inventories are consumable items held for sale and comprise of stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **k) Property, Plant and Equipment**

Land and buildings owned by the Crown 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 Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

Leases where the School 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 School 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:

Building improvements to Crown Owned Assets	33 years
Furniture and equipment	10 - 20years
Information and communication technology	3 - 5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 -5 years
Library resources	12.5% Diminishing value

### **l) Intangible Assets**

#### *Software costs*

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

Computer software 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 school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's 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.

### **m) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

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

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

### **n) Accounts Payable**

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

#### **o) 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.

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

#### **t) Financial Assets and Liabilities**

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

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

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

#### **u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,296,557	1,405,093	1,326,995
Teachers' salaries grants	3,712,442	3,550,000	3,616,357
Use of Land and Buildings grants	3,511,303	1,900,000	3,460,971
Resource teachers learning and behaviour grants	111,152	47,500	-
Other MoE Grants	41,223	10,000	51,690
Other government grants	50,267	45,000	54,190
	<u>8,722,944</u>	<u>6,957,593</u>	<u>8,510,203</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	144,055	60,500	62,262
Activities	72,740	82,643	128,726
Trading	58,493	50,500	61,460
Fundraising	51,750	70,500	184,524
Other Revenue	98,538	133,660	75,952
	<u>425,576</u>	<u>397,803</u>	<u>512,924</u>
<b>Expenses</b>			
Activities	232,734	173,550	158,355
Trading	26,777	21,300	18,200
Fundraising costs	1,570	-	24,471
	<u>261,081</u>	<u>194,850</u>	<u>201,026</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>164,495</u>	<u>202,953</u>	<u>311,898</u>

#### 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	56	54	52
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	773,658	752,000	734,053
<b>Expenses</b>			
Advertising	43,597	71,500	50,121
Commissions	106,584	87,500	1,943
Recruitment	-	-	86,208
International student levy	1,913	18,000	26,218
Employee Benefit - Salaries	80,182	87,000	82,882
Other Expenses	38,225	25,330	34,339
	270,501	289,330	281,711
<i>Surplus/ (Deficit) for the year International Students'</i>	503,157	462,670	452,342

#### 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	271,607	288,542	283,873
Information and communication technology	104,312	106,400	89,500
Library resources	4,422	4,000	2,762
Employee benefits - salaries	4,285,610	4,019,000	4,248,015
Staff development	24,908	28,000	24,519
	4,690,859	4,445,942	4,648,669

#### 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	12,580	15,000	12,330
Board of Trustees Fees	2,965	4,000	3,645
Board of Trustees Expenses	37,224	20,300	4,979
Communication	13,555	17,100	13,945
Consumables	410	40,000	7,555
Operating Lease	170	15,000	514
Other	40,543	50,000	47,192
Employee Benefits - Salaries	292,988	320,500	299,943
Insurance	7,575	15,000	20,032
Service Providers, Contractors and Consultancy	11,110	4,000	17,968
	419,120	500,900	428,103

## 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	163,935	177,000	164,065
Cyclical Maintenance Expense	56,833	35,000	(64,073)
Grounds	10,922	11,000	8,065
Heat, Light and Water	85,014	104,500	108,408
Rates	1,674	2,500	1,482
Repairs and Maintenance	167,018	82,500	316,741
Use of Land and Buildings	3,511,303	1,900,000	3,460,971
Security	13,244	16,500	15,953
Employee Benefits - Salaries	105,240	112,000	108,496
	<u>4,115,183</u>	<u>2,441,000</u>	<u>4,120,108</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	62,009	57,913	61,667
Furniture and Equipment	53,581	50,042	55,141
Information and Communication Technology	17,612	16,449	39,100
Motor Vehicles	9,604	43,510	-
Leased Assets	46,587	3,117	45,363
Library Resources	3,337	8,969	3,417
	<u>192,730</u>	<u>180,000</u>	<u>204,688</u>

## 9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	820	820	820
Bank Current Account	295,413	107,775	111,696
Bank Call Account	32	31	31
Cash and cash equivalents for Cash Flow Statement	<u>296,265</u>	<u>108,626</u>	<u>112,547</u>

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



## 10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	(4,552)	150	150
Interest Receivable	11,148	7,404	7,404
Teacher Salaries Grant Receivable	239,788	257,143	257,143
	<u>246,384</u>	<u>264,697</u>	<u>264,697</u>
Receivables from Exchange Transactions	6,596	7,554	7,554
Receivables from Non-Exchange Transactions	239,788	257,143	257,143
	<u>246,384</u>	<u>264,697</u>	<u>264,697</u>

## 11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	-	7,781	7,781
	<u>-</u>	<u>7,781</u>	<u>7,781</u>

## 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	1,210,865	1,834,389	1,674,389
Non-current Asset			
Long-term Bank Deposits	-	-	-

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	1,281,113	-	-		(62,009)	1,219,104
Furniture and Equipment	375,889	7,380	-		(53,581)	329,688
Information and Communication	50,712	29,764	-		(17,612)	62,864
Motor Vehicles	-	48,019	-		(9,604)	38,415
Leased Assets	141,247	230,523	(113,216)		(46,587)	211,967
Library Resources	23,918	3,434	(653)		(3,337)	23,362
<b>Balance at 31 December 2018</b>	<b>1,872,879</b>	<b>319,120</b>	<b>(113,869)</b>	<b>-</b>	<b>(192,730)</b>	<b>1,885,400</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	2,066,953	(847,849)	1,219,104
Furniture and Equipment	1,146,828	(817,140)	329,688
Information and Communication	760,852	(697,989)	62,864
Motor Vehicles	116,871	(78,456)	38,415
Leased Assets	301,099	(89,133)	211,967
Library Resources	84,816	(61,455)	23,362
<b>Balance at 31 December 2018</b>	<b>4,477,419</b>	<b>(2,592,022)</b>	<b>1,885,400</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	1,274,517	68,260	-		(61,667)	1,281,110
Furniture and Equipment	314,172	116,840	-		(55,141)	375,871
Information and Communication Technology	81,289	8,844	(299)		(39,100)	50,734
Leased Assets	92,036	144,323	(49,750)		(45,363)	141,246
Library Resources	24,570	3,915	(1,150)		(3,417)	23,918
<b>Balance at 31 December 2017</b>	<b>1,786,584</b>	<b>342,182</b>	<b>(51,199)</b>	<b>-</b>	<b>(204,688)</b>	<b>1,872,879</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	2,066,953	(785,840)	1,281,113
Furniture and Equipment	1,139,448	(763,559)	375,889
Information and Communication Technology	731,089	(680,377)	50,712
Motor Vehicles	68,852	(68,852)	-
Leased Assets	211,207	(69,960)	141,247
Library Resources	83,667	(59,749)	23,918
<b>Balance at 31 December 2017</b>	<b>4,301,216</b>	<b>(2,428,337)</b>	<b>1,872,879</b>

#### 14. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	49,515	57,353	57,353
Accruals	9,000	13,500	13,500
Employee Entitlements - salaries	254,754	281,712	257,144
Employee Entitlements - leave accrual	-	-	24,568
	<u>313,269</u>	<u>352,565</u>	<u>352,565</u>
Payables for Exchange Transactions	313,269	352,565	352,565
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>313,269</u>	<u>352,565</u>	<u>352,565</u>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	364,546	469,213	469,213
Other	48,603	99,388	99,388
	<u>413,149</u>	<u>568,601</u>	<u>568,601</u>

#### 16. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	308,781	308,781	406,934
Increase/ (decrease) to the Provision During the Year	56,833	(176,638)	(64,073)
Use of the Provision During the Year	(5,227)	-	(34,080)
Provision at the End of the Year	<u>360,387</u>	<u>132,143</u>	<u>308,781</u>
Cyclical Maintenance - Current	286,020	176,638	176,638
Cyclical Maintenance - Term	74,367	132,143	132,143
	<u>360,387</u>	<u>308,781</u>	<u>308,781</u>

## 17. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	49,410	39,712	39,712
Later than One Year and no Later than Five Years	167,338	106,065	106,065
Later than Five Years			
	<u>216,748</u>	<u>145,777</u>	<u>145,777</u>

## 18. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	437,473	485,946	485,946
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>437,473</u>	<u>485,946</u>	<u>485,946</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5YA Roofing Stage 1	<i>completed</i>	40,225		40,225		-
Fencing Project	<i>in progress</i>	33,311		42,765		(9,454)
5YA Roofing Stage 2	<i>in progress</i>	295,996		10,924		285,072
5YA Roofing Stage 3	<i>in progress</i>	(59,375)	30,861	100,387		(128,901)
CCTV Project	<i>completed</i>	-	30,000	30,000		-
Totals		<u>310,157</u>	<u>60,861</u>	<u>224,301</u>	<u>-</u>	<u>146,717</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	146,717
Funds Due from the Ministry of Education	-
	<u>146,717</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5YA Roofing Stage 1	<i>complete</i>	(30,033)	70,622	364	-	40,225
Fencing Project	<i>in progress</i>	103,681	180,000	250,370	-	33,311
5YA Roofing Stage 2	<i>in progress</i>	340,813	2,517,400	2,562,217	-	295,996
5YA Roofing Stage 3	<i>in progress</i>	-	-	59,375	-	(59,375)
Totals		<u>414,461</u>	<u>2,768,022</u>	<u>2,872,326</u>	<u>-</u>	<u>310,157</u>

## 20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 21. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,965	3,645
Full-time equivalent members	0.37	0.37
<i>Leadership Team</i>		
Remuneration	453,358	449,404
Full-time equivalent members	4	4
Total key management personnel remuneration	456,323	453,049
Total full-time equivalent personnel	4.37	4.37

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	1 - 10	1 - 10
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	3.00	3.00
	3.00	3.00

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

## 22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2018 Actual	2017 Actual
Total	\$19,000	-
Number of People	2	-

## 23. Contingencies

There are no contingent liabilities ( except as noted below ) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

	2018 Actual \$	2017 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<hr/> <hr/>	<hr/> <hr/>

## 25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 26. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	296,265	108,626	112,547
Receivables	246,384	264,697	264,697
Investments - Term Deposits	1,210,865	1,834,389	1,674,389
<b>Total Loans and Receivables</b>	<b>1,753,514</b>	<b>2,207,712</b>	<b>2,051,633</b>

### Financial liabilities measured at amortised cost

Payables	313,269	352,565	352,565
Finance Leases	216,748	145,777	145,777
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>530,017</b>	<b>498,342</b>	<b>498,342</b>

## 27. Events After Balance Date

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

# Analysis of Variance Report from the Chairperson and Principal

## A 2018 School Goals

In 2018 we had the following focus areas for improvement in student achievement:

- Achievement at NCEA Levels 1, 2 & 3
- University Entrance
- Cultural Equity.

Goal 1	Rationales for this Goal	Results of this Goal
<p><b>That the pass rate for Y11 students in NCEA Level 1 be above 85% and better than the National Mean.</b></p>	<ul style="list-style-type: none"> <li>• Year 11 pass rate was 85.8%. It is essential that there is still a focus at Y11 to ensure this pass rate does not drop below 85% or the National Mean. BC was only 1.6% above the NM.</li> <li>• There is an increase to 85% pass rate as the BC pass rate has been above 80% for the last 5 years.</li> </ul>	<p><b>ENROLLED Based Results</b>  <b>Y11 Pass Rate 2018</b>  <b>BC: 80%</b>  <b>Nat Mean: 70%</b></p> <p><b>Goal achieved</b>  <b>BC Y11 L1 students achieved at a higher rate than the National Mean.</b></p>
<p><b>Comment &amp; Analysis:</b></p> <p>The reporting of NCEA results data changed at the end of 2018 from Participation to Enrolled. Enrolled data used different criteria so the 2018 goals regarding % targets were no longer relevant.</p> <p>We were delighted to see that with the new criteria we are still well ABOVE the National mean for passes at L1. There has been a continued increase in the % above the National mean for the last 3 years; +6 in 2016, +8 in 2017, +10 in 2018. showing the staff are consistently able to support students to achieve to a high level at Level 1.</p> <p>The focus has been on reducing the total number of credits attained whilst increasing the % with overall L1 endorsement. Our courses continue to contain a significantly greater number of external standards than is found nationally, so the students are passing a more academically challenging course with strong academic rigour.</p>		



Goal 2	Rationales for this Goal	Results of this Goal
<p><b>That the pass rate for Year 12 students in NCEA Level 2 will be above the national mean. (Nb: In 2017 this was 88.8%)</b></p>	<ul style="list-style-type: none"> <li>• Year 12 has not been above the NM for the last two years. Prior to this BC was above for two years.</li> <li>• This goal fits well with the Govt priority regarding the achievement of school leavers</li> </ul>	<p><b>ENROLLED Based Results</b>  <b>Y12 Pass Rate 2018</b>  <b>BC: 77 %</b>  <b>Nat Mean: 76 %</b></p> <p><b>Goal achieved</b>  <b>BC Y12 L2 students achieved at a higher rate than the National Mean.</b></p>

**Comment & Analysis:**

We are very pleased to see the pass rate at Level 2 for Year 12 was ABOVE the National mean for the second year in a row. (+9 in 2017, +1 in 2018). However, it was disappointing that the % above was less. This cohort was identified as a weaker year group academically at Level 1, so these results were not unexpected. Our challenge in 2019 will be to work with these students Year 13 to raise their effort, engagement and achievement.

The Year 12 ART (**Achievement, Retention, and Transition**) program continued in 2018. 22 students were targeted as at risk and were given additional support through their Dean and mentor Mrs Darragh. Mrs Darragh has done an outstanding job for her year level. Of the 22 students targeted, 4 students transitioned out during the year to further training and 16 of the 18 remaining students achieved Level 2. We have also noted that this cohort are a weaker academic cohort. Their results at L1 were also lower than other years. Our challenge is to try and raise their outcomes and accelerate them to a higher level. As a result this will be one of our 3 key goals in 2019.

<p style="text-align: center;"><b>Goal 3</b></p> <p><b>That the rate of students attaining UE continue to be above 60% and at least equal to the National mean.</b></p>	<p style="text-align: center;"><b>Rationales for this Goal</b></p> <p>2017 was first time in four years that the BC UE pass rate was above 60% and the first time it was above the NM. This goal needs to be consolidated.</p>	<p style="text-align: center;"><b>Results of this Goal</b></p> <p><b>ENROLLED Based Results</b>  <b>Y13 UE Pass Rate 2018</b>  <b>BC: 55 %</b>  <b>Nat Mean: 46 %</b></p> <p><b>Goal achieved</b>  <b>BC Y13 L3 students achieved UE at a higher rate than the National Mean.</b></p>
---	--	---

**Comment & Analysis:**

Again, the new form of the data means that the 60% was not relevant. However, our UE pass rates for Year 13 students were outstanding. We were 10% ABOVE the NZ National mean. This is significantly increased over the previous two years (+1 % in both 2016 and 2017). Also pleasing was that BC pass rate INCREASED 4% from 2017 whilst Nationally it dropped by 3%. There had been a real focus on challenging as many of our students as possible to take a more academic course and keep their options open. However, there are a significant number of Y13 students who are doing a vocational course rather than a UE eligible course so it is not possible for them to achieve UE but they are still included in this %. This is a very frustrating issue that the MOE and NZQA needs to address. The UE % pass rate should only measure against the students who are doing a UE eligible course.

Dean Whaea Laura worked closely with the 2017 Y12ART students in 2018 and additional at-risk students to support and mentor them. Whaea Laura also worked collaboratively with the Y13 Form Teachers and subject teachers, to problem solve when students were struggling. Her commitment to her students was outstanding and their success is largely due to her leadership.

Goal 4	Rationales for this Goal	Results of this Goal																																				
<p><b>That the rate of Merit endorsement be increased to above the National Mean and Excellence endorsements be maintained above the National mean across all year levels.</b></p>	<ul style="list-style-type: none"> <li>The % Endorsement at Y11 and Y12 in 2017 decreased compared to 2016, with the decrease being due to a decrease in Merit Endorsement.</li> <li>The % Endorsement at L3 increased significantly to 6.7% above the NM; the first time in 5 years. This needs to be maintained at Y13</li> </ul>	<p><b>ENROLLED Based Results</b></p> <ul style="list-style-type: none"> <li><b>Endorsement L1</b> <table border="0"> <tr> <td></td> <td>BC</td> <td>National</td> </tr> <tr> <td>○ Merit</td> <td>45%</td> <td>35%</td> </tr> <tr> <td>○ Excellence</td> <td>23%</td> <td>21%</td> </tr> <tr> <td>○ Endorsed</td> <td>68%</td> <td>56%</td> </tr> </table> </li> <li><b>Endorsement L2</b> <table border="0"> <tr> <td></td> <td>BC</td> <td>National</td> </tr> <tr> <td>○ Merit</td> <td>31%</td> <td>26%</td> </tr> <tr> <td>○ Excellence</td> <td>11%</td> <td>16%</td> </tr> <tr> <td>○ Endorsed</td> <td>42%</td> <td>42%</td> </tr> </table> </li> <li><b>Endorsement L3</b> <table border="0"> <tr> <td></td> <td>BC</td> <td>National</td> </tr> <tr> <td>○ Merit</td> <td>39%</td> <td>28%</td> </tr> <tr> <td>○ Excellence</td> <td>13%</td> <td>15%</td> </tr> <tr> <td>○ Endorsed</td> <td>52%</td> <td>43%</td> </tr> </table> </li> </ul> <p><b>L1</b></p> <ul style="list-style-type: none"> <li>Merit &gt;NM Goal Achieved</li> <li>Excellence &gt;NM Goal Achieved</li> </ul> <p><b>L2</b></p> <ul style="list-style-type: none"> <li>Merit &gt;NM Goal Achieved</li> <li>Excellence &gt;NM Goal Not Achieved</li> </ul> <p><b>L3</b></p> <ul style="list-style-type: none"> <li>Merit &gt;NM Goal Achieved</li> <li>Excellence &gt;NM Goal Not Achieved</li> </ul> <p><b>Overall: Achieved 4/6 parts of goal</b></p>		BC	National	○ Merit	45%	35%	○ Excellence	23%	21%	○ Endorsed	68%	56%		BC	National	○ Merit	31%	26%	○ Excellence	11%	16%	○ Endorsed	42%	42%		BC	National	○ Merit	39%	28%	○ Excellence	13%	15%	○ Endorsed	52%	43%
	BC	National																																				
○ Merit	45%	35%																																				
○ Excellence	23%	21%																																				
○ Endorsed	68%	56%																																				
	BC	National																																				
○ Merit	31%	26%																																				
○ Excellence	11%	16%																																				
○ Endorsed	42%	42%																																				
	BC	National																																				
○ Merit	39%	28%																																				
○ Excellence	13%	15%																																				
○ Endorsed	52%	43%																																				

**Comment & Analysis:**

**Level 1: Outstanding**

Merit Endorsement increased 13 % from 2017 to now be 10% ABOVE the NM in 2018  
 Excellence Endorsement increased 5% from 2017 to now be 2 % ABOVE the NM in 2018  
 Overall endorsement increased 17% from 2017 to now be 13% ABOVE NM in 2018

**Level 2: Outstanding**

Merit Endorsement increased 9 % from 2017 to now be 5 % ABOVE the NM in 2018  
 Excellence Endorsement decreased 5% from 2017 to now be 5 % BELOW the NM in 2018  
 Overall endorsement increased 1% from 2017 to now be EQUAL to the NM in 2018

**Level 3: Outstanding**

Merit Endorsement increased 13 % from 2017 to now be 11 % ABOVE the NM in 2018  
 Excellence Endorsement decreased 1% from 2017 to now be 2 % BELOW the NM in 2018  
 Overall endorsement increased 12% from 2017 to now be 9 % ABOVE NM in 2018  
 Excellent work is being achieved at all levels. High expectations and strong relationships between student and teacher are key to this success. These results need to be consolidated and student expectations built upon to achieve the higher excellence results that we know our students can achieve.

Goal 5	Rationales for this Goal	Results of this Goal																														
<p>That the pass rate for Maori and Pacifica students be increased to attain parity with other ethnic groups so there is equity in outcomes.</p>	<ul style="list-style-type: none"> <li>L1 &amp; 3 Maori, and L1, 2, 3 Pacifica pass rates were all above their own ethnic National Mean but below that of Pakeha at each NCEA Level.</li> <li>Maori &amp; Pacifica students have the capability to have equal outcomes to Pakeha. Equity issues need to continue to be addressed.</li> </ul>	<p><b>ENROLLED Based Results</b></p> <ul style="list-style-type: none"> <li><b>Ethnicity L1</b> <table border="0"> <tr> <td></td> <td>BC</td> <td>National</td> </tr> <tr> <td>○ Euro</td> <td>85</td> <td></td> </tr> <tr> <td>○ Mao</td> <td>65%</td> <td>55%</td> </tr> <tr> <td>○ PI</td> <td>79%</td> <td>58%</td> </tr> </table> </li> <li><b>Ethnicity L2</b> <table border="0"> <tr> <td>○ Euro</td> <td>81</td> <td></td> </tr> <tr> <td>○ Mao</td> <td>67%</td> <td>66%</td> </tr> <tr> <td>○ PI</td> <td>76%</td> <td>70%</td> </tr> </table> </li> <li><b>Ethnicity L3</b> <table border="0"> <tr> <td>○ Euro</td> <td>74</td> <td></td> </tr> <tr> <td>○ Mao</td> <td>59%</td> <td>51%</td> </tr> <tr> <td>○ PI</td> <td>29%</td> <td>56%</td> </tr> </table> </li> </ul> <p>Maori</p> <ul style="list-style-type: none"> <li>Maori &gt; Maori NM Goal Achieved L1, L2, L3</li> <li>Maori =/&gt; other ethnic groups Goal Not Achieved L1, L2, L3</li> </ul> <p>Pacifica</p> <ul style="list-style-type: none"> <li>PI &gt; PI NM Goal Achieved L1, L2, Goal Not Achieved L3</li> <li>PI =/&gt; other ethnic groups Goal Not Achieved L1, L2, L3</li> </ul> <p><b>Overall: Goal not achieved</b></p>		BC	National	○ Euro	85		○ Mao	65%	55%	○ PI	79%	58%	○ Euro	81		○ Mao	67%	66%	○ PI	76%	70%	○ Euro	74		○ Mao	59%	51%	○ PI	29%	56%
	BC	National																														
○ Euro	85																															
○ Mao	65%	55%																														
○ PI	79%	58%																														
○ Euro	81																															
○ Mao	67%	66%																														
○ PI	76%	70%																														
○ Euro	74																															
○ Mao	59%	51%																														
○ PI	29%	56%																														

**Comment & Analysis:**

NB: There are small numbers of Maori and Pacifica students at each level so a one student change in achievement can impact the % change considerably.

**Maori Achievement**

Our Maori students at L1, 2 and 3 have consistently continued to be well above the NM for their ethnic group which is pleasing. This was particularly strong at L1 which was pleasing as this is an area, we can grow their student self- belief in their achievement.

There is a recognition of the importance of Maori students feeling valued within the school. We are struggling to provide a qualified Te Reo teacher for L1-3 Te Reo which continues to be a high priority for us. As an alternative we are developing a Tikanga course at L1 to recognise and place value on our Maori culture which we believe will help our Maori students.

**Pacifica Achievement**

Our Pacifica students at L1 and L2 are consistently above the NM for their ethnic group for the last two years and continue to be above BC Maori achievement but below European. The low pass rate at L3 for Pacifica students is based on only 7 students. The range of courses available to these students has been

narrow and work has been done to improve the range offered at L3 to better meet the career aspirations of our students.

There has been a push to engage more and promote our Pacifika students' culture within the school. Strong leaders within the Pacifika student body have taken a greater leadership role and are acting and excellent role models for younger Pacifika students.



---

T J Dobbin  
Chair  
Birkenhead College Board of Trustees

---

C Waller  
Principal  
Birkenhead College

**School**

**Birkenhead College**

**KIWISPORT NOTE**

**Please modify the standard MoE note below for Kiwisport to match your school**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$14236 (excluding GST). The funding was spent on equipment, and sports uniforms. The number of students participating in organised sport increased from 23% to 24% of the school roll.

Signed by Principal: \_\_\_\_\_

A handwritten signature in black ink, appearing to be 'M. J. ...', written over a horizontal line.