NELSON COLLEGE FOR GIRLS
Te Kura Tamawāhine o Whakatū

Nelson College for Girls

2018 Annual Report

Ministry Number	295
Principal	Cathy Ewing
School Address	Trafalgar Street South, Nelson 7011, New Zealand
School Postal Address	P O Box 842, Nelson
School phone	(03) 548-3104
E-mail address	admin@ncg.school.nz

NELSON COLLEGE FOR GIRLS
BOARD OF TRUSTEES 2018

Name	Position	How Position on Board was gained	Term Expires	Occupation
Natasha Berkett	Board Chair Parent Rep	Elected June 2016	June 2019	Project Manger
Kim Ngawhika	Deputy Chair Parent Rep	Re-elected June 2016	June 2019	Kaiwhakahaere
Fiona Lulham	Parent Rep	Elected June 2016	June 2019	Administration
Greg Sheppard	Parent Rep	Elected June 2016	June 2019	Farm Management Consultant
Brian Riley	Parent Rep	Elected June 2016	June 2019	Architect
Robyn Wilson	Co-opted Trustee	Co-opted August 2017	December 2019 (resigned December 2018)	Commercial Business Partner
Kerensa Johnston	Co-opted Trustee	Co-opted August 2018	December 2019	Chief Executive
Cathy Ewing	Principal	Appointed January 2011	n/a	Principal
Louise Smulian	Staff Rep	Elected June 2016	June 2019	Teacher
Juane Croukamp	Student Trustee	Elected September 2017	September 2018	Student
Jasmin Batley	Student Trustee	Elected September 2018	September 2019	Student

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Nelson College for Girls

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Statement of Responsibility

The Board of Trustees has pleasure in presenting the annual report of Nelson College for Girls, incorporating the consolidated financial statements and the auditor's report, for the year ended 31 December 2018.

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

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

In the opinion of the Board and management, the consolidated annual financial statements for the financial year ending 31 December 2018 fairly reflect the financial position and operations of the group.

The school's consolidated 2018 financial statements are authorised for issue by the Board Chairperson and Principal.

Chairperson

Natasha Berkett

Principal

Catherine May Ewing

17 May 2019

Date

17 May 2019

Date

Nelson College for Girls

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	PARENT 2018 Actual $	PARENT 2018 Budget (Unaudited) $	PARENT 2017 Actual $	CONSOLIDATED 2018 Actual $	CONSOLIDATED 2018 Budget (Unaudited) $	CONSOLIDATED 2017 Actual $
Revenue							
Government grants	2	10,622,077	10,225,688	10,700,940	10,715,357	10,318,425	10,785,258
Locally Raised Funds	3	983,050	1,014,213	1,132,705	1,451,053	1,477,819	1,565,871
Interest Earned		36,142	36,500	31,098	55,570	51,500	48,089
Hostel	4	1,191,450	1,133,804	1,198,397	1,191,450	1,133,804	1,198,397
International Students	5	526,041	506,993	476,180	526,041	506,993	476,180
		13,358,760	12,917,198	13,539,320	13,939,471	13,488,541	14,073,795
Expenditure							
Locally Raised Funds	3	528,025	600,284	667,933	547,594	629,484	702,207
Hostel	4	1,097,234	1,065,424	1,172,734	1,097,234	1,065,424	1,172,734
International Students	5	363,159	349,270	397,037	363,159	349,270	397,037
Learning resources	6	7,155,731	6,734,363	7,188,519	7,604,227	7,209,942	7,646,554
Administration	7	931,693	952,654	1,017,010	983,598	1,003,164	1,073,221
Finance Costs		5,615	6,000	5,741	6,127	6,000	7,991
Property	8	2,904,352	2,901,765	3,083,184	2,920,947	2,911,501	3,091,271
Depreciation	9	455,642	328,446	446,409	481,636	353,690	471,098
Loss-disposal of equipment		(1,550)		2,244	(1,520)		2,244
		13,439,901	12,938,206	13,980,811	14,003,002	13,528,475	14,564,357
Net Surplus/(deficit)		(81,142)	(21,008)	(441,491)	(63,532)	(39,935)	(490,562)
Net Surplus/(deficit) comprises of							
Net Surplus/(deficit) - Nelson College for Girls		(176,133)	(21,008)	(441,491)	(158,523)	(39,935)	(490,562)
Net Surplus/(deficit) - Science Award		94,991			94,991		
		(81,142)	(21,008)	(441,491)	(63,532)	(39,935)	(490,562)
Other Comprehensive Revenues and Expenses		-	-	-	-	-	-
Total Comprehensive Revenue and Expenses for the Year		(81,142)	(21,008)	(441,491)	(63,532)	(39,935)	(490,562)

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

CROWE HORWATH NEW ZEALAND

Nelson College for Girls

Statement of Changes in Equity

For the year ended 31 December 2018

	Parent			Consolidated		
	2018 Actual	2018 Budget (Unaudited)	2017 Actual	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Balance at 1 January	5,525,160	**5,525,160**	5,971,575	6,486,848	6,486,848	6,982,195
Total comprehensive revenue and expense for the year - Nelson College for Girls	(176,133)	(21,008)	(441,491)	(158,523)	(39,935)	(490,562)
Total comprehensive revenue and expense for the year - Science Award	94,991			94,991		
Total recognised income and expenses	(81,142)	(21,008)	(441,491)	(63,532)	(39,935)	(490,562)
Ministry capital contribution for equipment	31,281			31,281		-
Net movement in reserves (including trusts and bequests)	13,902	-	(4,924)	14,055	-	(4,785)
Equity at 31 December	**5,489,201**	**5,504,152**	**5,525,160**	**6,468,652**	**6,446,914**	**6,486,848**
Comprises of:						
Retained Earnings - Nelson College for Girls	4,947,204	5,071,048	5,092,056	5,922,403	6,009,711	6,049,645
Retained Earnings - Science Award	94,991			94,991		
Reserves	447,006	433,104	433,104	451,258	437,203	437,203
Equity at 31 December	**5,489,201**	**5,504,152**	**5,525,160**	**6,468,652**	**6,446,914**	**6,486,848**

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

Reserved Equity

Reserved equity comprises funds that have been received by the School for a specific purpose. The School guarantees to hold sufficient monies to enable the funds to be used for their intended purpose at any time

The increase in Trust funds of $14,055 is interest less distribution of funds to the students.

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Reserves						
Opening Balance	433,104	433,104	438,028	437,203	437,203	441,988
Interest less distribution to students	13,902	-	(4,924)	14,055		(4,785)
Closing Balance	447,006	433,104	433,104	451,258	437,203	437,203

CROWE HORWATH NEW ZEALAND

Nelson College for Girls

Statement of Financial Position

As at 31 December 2018

	Notes	PARENT 2018 Actual $	PARENT 2018 Budget (unaudited) $	PARENT 2017 Actual $	CONSOLIDATED 2018 Actual $	CONSOLIDATED 2018 Budget (unaudited) $	CONSOLIDATED 2017 Actual $
Current Assets							
Cash and cash equivalents	10	594,229	754,404	611,797	633,943	801,211	720,312
Accounts receivable	11	621,398	931,003	859,072	949,907	1,283,977	1,212,047
Prepayments		87,850	87,627	87,629	87,852	87,627	87,629
Inventories	12	182,752	204,967	204,967	182,752	204,967	204,967
Investments	13	1,798,364	1,157,360	1,552,161	2,372,848	1,593,275	1,988,077
		3,284,593	3,135,361	3,315,626	4,227,302	3,971,057	4,213,030
Current Liabilities							
Accounts payable	15	812,333	925,178	943,382	885,252	1,020,300	1,038,504
Finance Lease Current portion	16	82,289	68,949	68,949	86,676	73,274	72,878
Revenue received in advance	17	1,592,568	1,162,884	1,442,163	2,065,968	1,584,065	1,863,341
Provision for cyclical maintenance	18	49,529	61,298	279,855	49,529	61,298	279,855
Funds held for Capital Works Projects	20	(21,773)	81,632	81,632	(21,773)	81,632	81,632
Loans - Current Portion	21	33,592	86,822	47,101	33,592	86,822	47,101
Teen Parent Unit	22	226,002	204,513	204,513	226,002	204,513	204,514
		2,774,540	2,591,276	3,067,596	3,325,246	3,111,904	3,587,825
Working Capital		510,053	544,085	248,030	902,056	859,153	625,205
Non-Current Assets							
	14	5,970,776	6,081,231	6,253,845	6,578,356	6,729,120	6,860,878
		5,970,776	6,081,231	6,253,845	6,578,356	6,729,120	6,860,878
Non-Current Liabilities							
Finance Lease Liability	16	65,849	115,290	115,290	70,174	119,677	124,003
Provision for cyclical maintenance	18	228,125	369,176	150,619	228,125	369,176	150,619
Provision for Preparatory Staff Sickness	19	-	-	-	15,807	15,807	13,807
Loans - Term Portion	21	697,654	636,698	710,806	697,654	636,699	710,806
		991,628	1,121,164	976,715	1,011,760	1,141,359	999,235
		-	-	-			
Net Assets		5,489,201	5,504,152	5,525,160	6,468,652	6,446,914	6,486,848
Equity		5,489,201	5,504,152	5,525,160	6,468,652	6,446,914	6,486,848

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

CROWE HORWATH NEW ZEALAND

Nelson College for Girls School

Cash Flow Statement

For the year ended 31 December 2018

	Note	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash flows from Operating Activities				
Government Grants		2,466,693	2,429,123	2,458,379
Locally Raised Funds		1,188,919	999,242	650,072
Hostel		1,322,840	1,143,087	1,259,785
Preparatory		0	0	0
International Students		548,011	522,147	574,125
Goods and Services Tax (net)		(33,451)	(58,003)	41,118
Payments to Employees		(1,710,530)	(876,987)	(1,844,855)
Payments to Suppliers		(3,244,230)	(3,947,370)	(3,368,770)
Interest Paid		(5,615)	(6,000)	(5,741)
Interest Received		36,142	36,500	31,098
Funds Administered on Behalf of Third Parties		0	0	0
Net cash from / (to) the Operating Activities		568,779	241,739	(204,789)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1,550	0	(2,244)
Purchase of PPE (and Intangibles)		(172,572)	(155,831)	(251,851)
Purchase of Investments > 3 months		(246,203)	394,801	(687,317)
Proceeds from Sale of Investments		0	0	0
Net cash from / (to) the Investing Activities		(417,225)	238,970	(941,412)
Cash flows from Financing Activities				
Furniture and Equipment Grant		0	0	0
Finance Lease Payments		(36,101)	1	(44,958)
Painting contract payments		0	0	(6,705)
Loans Received/ Repayment of Loans		(26,661)	(34,387)	(22,967)
Funds Administered on Behalf of Third Parties		(106,359)	(303,716)	362,951
Net cash from Financing Activities		(169,121)	(338,102)	288,321
Net increase/(decrease) in cash and cash equivalents		(17,568)	142,607	(857,881)
Cash and cash equivalents at the beginning of the year	10	611,797	611,797	1,469,678
Cash and cash equivalents at the end of the year	10	594,229	754,404	611,797

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 omitted.

The above cashflow statement should be read in in conjunction with accompanying notes.

CROWE HORWATH NEW ZEALAND

Nelson College for Girls Consolidated

Cash Flow Statement

For the year ended 31 December 2018

	Note	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash flows from Operating Activities				
Government Grants		2,559,972	2,521,860	2,542,697
Locally Raised Funds		1,147,329	940,345	747,807
Hostel		1,322,840	1,665,591	1,102,496
Preparatory		582,345	0	544,173
International Students		548,011	522,150	574,125
Goods and Services Tax (net)		(26,701)	(105,195)	47,270
Payments to Employees		(2,165,697)	(1,975,388)	(2,284,160)
Payments to Suppliers		(3,488,819)	(3,364,801)	(3,465,336)
Interest Paid		(6,127)	(6,000)	(7,991)
Interest Received		55,570	51,500	48,087
Funds Administered on Behalf of Third Parties		0	0	0
Net cash from / (to) the Operating Activities		528,723	250,063	(150,831)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1,520	0	(2,244)
Purchase of PPE (and Intangibles)		(199,114)	(221,934)	(277,223)
Purchase of Investments > 3 months		(384,774)	394,802	(1,123,233)
Proceeds from Sale of Investments		0	0	0
Net cash from / (to) the Investing Activities		(582,369)	172,868	(1,402,700)
Cash flows from Financing Activities				
Furniture and Equipment Grant		140,327	0	0
Finance Lease Payments		(40,028)	(3,929)	(37,184)
Painting contract payments		0	0	(6,705)
Loans Received/ Repayment of Loans		(26,661)	(34,387)	(22,967)
Funds Administered on Behalf of Third Parties		(106,362)	(303,716)	362,655
Net cash from Financing Activities		(32,724)	(342,032)	295,799
Net increase/(decrease) in cash and cash equivalents		(86,369)	80,897	(1,257,733)
Cash and cash equivalents at the beginning of the year	10	720,312	720,312	1,978,044
Cash and cash equivalents at the end of the year	10	633,943	801,211	720,312

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 omitted.

The above cashflow statement should be read in in conjunction with accompanying notes.

CROWE HORWATH NEW ZEALAND

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Significant Accounting Policies

a) Reporting Entity

Nelson College for Girls (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 is of the view the School is a public benefit entity for financial reporting purposes. The consolidated financial statements of the school as at and for the year ended 31 December 2018 comprise of the School and the Preparatory School (together referred to as the "Group" and individually as "Group entities"). The Board of Trustees is of the view the School is a public benefiting 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 consolidated financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Basis of Consolidation

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Details of Subsidiaries are set out in note 31.

Financial reporting standards applied

The Education Act 1989 requires the Group, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The group 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 Group qualifies for Tier 2 as the group is not publically 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 consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation currency

These consolidated 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 consolidated financial statements are set out below.

CROWE HORWATH NEW ZEALAND

Critical Accounting Estimates and Assumptions

The preparation of consolidated 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 Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 14.

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

Classification of leases
The Group reviews the details of lease agreements at the end of each reporting date. The Group 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 16.

Recognition of grants
The Group reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The Group 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 Group receives;

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

Teacher's salaries grants are recorded as revenue when the Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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 Group uses the land and buildings. These are not received in cash by the Group as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Grants

Other grants are recorded as revenue when the Group 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

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

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Interest income

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

d) Use of Land and Buildings Expense

The property from which the Group operates is owned by the Crown and managed by the Ministry on behalf of the Crown. The Group'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 the grant received from the Ministry.

e) Finance Lease Payments

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

f) Operating Lease Payments

Payments made under operating leases are recognised in the income statement on a straight line basis over the term of the lease.

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

Accounts Receivable represents items that the Group has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the Group realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the Group will not be able to collect all amounts due according to the original terms of the debt. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Comprehensive Revenue and Expense, if not otherwise shown separately.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. 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. Thus the fair value of the inventory is determined based on the cost at time of purchase. The 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

Investments are held with registered trading banks and are classified as current assets if they have maturities of between three months and one year. Those with maturities greater than 12 months after the balance date are classified as non-current assets.

After initial recognition investments are measured at amortised cost using the effective interest method less impairment.

At balance date the Group assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the statement of comprehensive income.

The Group has met the requirements under section 28, schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

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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 $500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Fixed assets transferred to the Board of Trustees on 1 October 1989 are recorded at their value, as set by a formal valuation at the time, and have been depreciated since. All other fixed assets are initially recorded at cost or, in the case of donated assets, are initially recorded at their fair value at the date of receipt. Initial cost includes the purchase cost, or fair value as the case may be, and 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 (e.g. installation or set-up costs).

Teaching resources, minor equipment, loose tools and other assets with individual values under $500 are not capitalised, i.e. they are not recorded as fixed assets. Instead, they are shown as expenses 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.

The Boarding Hostel Buildings were valued as at May 1991 by Duke and Cooke registered public valuers. Buildings are valued at their indemnity value as at May 1991. Depreciation has been charged since 1991. The fair value of buildings is considered to be $6,171,600 which is their indemnity value as valued by Duke and Cooke as at January 2015. The Nelson College for Girls Buildings were valued as at May 1991 by Duke and Cooke registered public valuers. Buildings are valued at their indemnity value as at May 1991. Depreciation has been charged since 1991. The fair value of buildings is considered to be $490,400 which is their indemnity value as valued by Duke and Cooke as at January 2015.

Leased Asset

Leases where the Group 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 Consolidated Statement of Financial Position and leased assets are depreciated over the period the Group 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 in line with the Inland Revenue recommendations

Building improvements – Crown	1–50 years
Furniture and equipment	5 - 10 years
Information and communication technology	2 - 5 years
Motor vehicles	5 - 10 years
Library Resources	12% Diminishing Value

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

The Group 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.

m) Accounts payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

• likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

• the present value of the estimated future cash flows.

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o) Revenue Received in Advance

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

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

p) Funds held in trust

Funds are held in trust where they have been received by the Group 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 Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

The property from which the Group 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 Group site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside the 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 10-year property plan.

r) Financial Assets and Liabilities

The Group's financial assets comprise cash and cash equivalents, accounts receivable, GST 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.

The Group's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, painting contract liability, provision for cyclical maintenance and GST payable. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) Borrowings

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

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t) 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.

u) Budget figures

The budget figures are extracted from the Group budget that was approved by the Board of Trustees.

v) Basis of consolidation

Business combinations are accounted for using the acquisition method as at the acquisition date –
ie. when control is transferred to the Group. Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

w) Subsidiaries

Subsidiaries are entities controlled by the Group. Nelson College for Girls Preparatory School Incorporated is considered a subsidiary of the School. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

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2. Government Grants

	PARENT			CONSOLIDATED		
	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
	$	$	$	$	$	$
Operational grants	2,333,945	2,314,931	2,342,303	2,427,225	2,407,668	2,426,621
Teachers salaries grant	5,889,871	5,509,563	5,914,131	5,889,871	5,509,563	5,914,131
Use of land and buildings grant	2,287,002	2,287,002	2,328,429	2,287,002	2,287,002	2,328,429
Other government grants(STAR)	111,259	114,192	116,076	111,259	114,192	116,076
	10,622,077	10,225,688	10,700,940	10,715,357	10,318,425	10,785,258

3. Locally Raised Funds

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

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
Income	$	$	$	$	$	$
Donations	95,007	120,000	104,014	98,299	120,000	104,014
Fundraising	1,726	-	17,363	1,726	-	17,363
Activities	497,831	734,213	854,039	432,420	675,315	806,180
Science Award	100,000			100,000		
Trading (Uniforms)	143,020	160,000	157,289	143,020	160,000	157,289
Preparatory school fees	-	-	-	530,123	522,504	481,025
Other revenue	145,465	-		145,465	-	
	983,050	1,014,213	1,132,704	1,451,053	1,477,819	1,565,870
Expenditure						
Fundraising costs	-		-	-		-
Activities	389,595	488,440	520,985	389,595	488,440	520,985
Science Award	5,009			5,009		
Trading (Uniform)	133,421	111,844	146,948	133,421	111,844	146,948
Prep school expenditure				19,569	29,200	34,274
	528,025	600,284	667,933	547,594	629,484	702,207

4. Hostel Revenue and Expenses

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
Hostel Financial Performance						
Hostel Full Boarders	91	110	118	91	110	118

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
Revenue	$	$	$	$	$	$
Hostel fees	990,757	972,806	1,105,565	990,757	972,806	1,105,565
Other Revenue	200,693	160,998	92,832	200,693	160,998	92,832
	1,191,450	1,133,804	1,198,397	1,191,450	1,133,804	1,198,397
Expenditure						
Kitchen	424,867	420,013	421,770	424,867	420,013	421,770
Laundry	3,200	3,500	4,128	3,200	3,500	4,128
Administration	159,726	158,547	168,977	159,726	158,547	168,977
Property	210,915	199,424	215,765	210,915	199,424	215,765
Employee Benefit - Salaries	298,526	283,940	362,094	298,526	283,940	362,094
	1,097,234	1,065,424	1,172,734	1,097,234	1,065,424	1,172,734
Surplus for the year Hostel	94,216	68,380	25,663	94,216	68,380	25,663

5. International Student Revenue and Expense

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
International Student Roll	45	40	38	45	40	38

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
Revenue	$	$	$	$	$	$
International student fees	526,041	506,993	476,180	526,041	506,993	476,180
	526,041	506,993	476,180	526,041	506,993	476,180
Expenditure						
Administration	45	6,000	7,384	45	6,000	7,384
Commissions	79,404	67,304	49,946	79,404	67,304	49,946
Recruitment	28,692	32,750	45,549	28,692	32,750	45,549
International Student Levy	14,816	14,956	18,687	14,816	14,956	18,687
Employee Benefit - Salaries	240,202	228,260	275,471	240,202	228,260	275,471
	363,159	349,270	397,037	363,159	349,270	397,037
Surplus for the year International Student	162,883	157,723	79,143	162,883	157,723	79,143

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6. Learning Resources

	PARENT			CONSOLIDATED		
	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Curricular	554,459	643,954	528,909	572,061	663,279	541,224
Repairs and maintenance	9,484	12,921	6,932	9,484	12,921	6,932
Library resources	4,494	5,647	4,766	4,494	5,647	4,766
Employee benefits - salaries	6,414,494	5,797,858	6,377,257	6,845,388	6,254,112	6,822,977
Resource/attached teacher costs	131,713	211,336	213,089	131,713	211,336	213,089
Staff development	41,087	62,647	57,566	41,087	62,647	57,566
	7,155,731	6,734,363	7,188,519	7,604,227	7,209,942	7,646,554

7. Administration

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Audit fees	6,035	7,303	7,302	7,255	8,523	8,502
Board of Trustees fees	4,385	3,500	7,562	4,385	3,500	7,562
Board of Trustees expenses	6,844	14,241	11,318	6,844	14,241	11,318
Marketing & Hospitality	9,668	10,000	12,227	13,610	15,000	18,626
Consumables,computer supplies & software licences	127,444	121,560	142,850	131,989	125,860	148,559
Service providers & consultancy	4,197	3,000	3,533	4,197	3,000	3,533
Operating lease	48,926	56,488	38,107	50,016	57,588	38,993
Postage	7,049	6,000	8,742	7,049	6,000	8,742
Other	53,778	51,704	54,167	86,158	83,880	87,343
Employee benefits - salaries	596,545	617,874	667,498	596,545	617,874	667,498
Staff Appointment expenses	12,079	6,000	8,516	12,594	6,500	8,970
Insurance	37,378	36,684	29,977	45,591	42,898	38,363
Telephone & Internet	17,365	18,300	25,211	17,365	18,300	25,211
	931,693	952,654	1,017,010	983,598	1,003,164	1,073,221

8. Property

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Caretaking and cleaning consumables	43,003	40,900	46,278	20,772	18,205	24,269
Consultancy and contract services	189,887	201,000	218,866	206,482	211,200	226,925
Cyclical maintenance provision	61,298	61,298	186,181	61,298	61,298	186,181
Grounds	10,551	18,500	6,793	18,114	26,063	14,855
Heat, light and water	144,423	140,000	139,252	147,305	142,882	141,440
Other	-	-	-	-	-	-
Rates	4,466	3,576	4,290	16,252	15,362	16,076
Repairs and maintenance	50,243	54,997	53,220	50,243	54,997	53,220
Security	26,689	18,000	23,209	26,689	18,000	23,209
Use of land and buildings	2,287,002	2,287,002	2,328,429	2,287,002	2,287,002	2,328,429
Employee benefits - salaries	86,790	76,492	76,667	86,790	76,492	76,667
	2,904,352	2,901,765	3,083,184	2,920,947	2,911,501	3,091,271

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.

9. Depreciation

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Building improvements	20,673	233,996	20,657	20,673	233,996	20,657
Furniture and equipment	89,981	-	91,789	89,981	-	91,789
Information and communication technology	121,261	-	113,694	121,261	-	113,694
Motor vehicles	5,624	-	5,286	5,624	-	5,286
Textbooks & Library	33,247	-	32,170	33,247	-	32,170
Teen Parent Unit	11,954	-	13,071	11,954	-	13,071
Finance Lease	79,192	-	68,958	79,192	-	68,958
Boarding Hostel	93,710	94,450	100,784	93,710	94,450	100,784
Preparatory Department	-	-	-	25,994	25,244	24,689
	455,642	328,446	446,409	481,636	353,690	471,098

10. Cash and Cash Equivalents

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Cash on hand	660	660	660	660	660	660
Current account	495,082	203,744	255,938	534,796	250,551	364,454
Short-term deposit maturity less 3 months	98,487	550,000	355,199	98,487	550,000	355,199
	594,229	754,404	611,797	633,943	801,211	720,312

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value. Of the $594,229 Cash and Cash Equivalents, $226,002 is held on behalf of The Young Parents School.

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11. Accounts Receivable

	PARENT			CONSOLIDATED		
	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
	$	$	$	$	$	$
Debtors	210,490	526,322	511,351	543,370	879,732	864,762
Teacher salaries grant	404,861	404,681	321,964	404,861	404,681	321,964
To recognise staff incorrectly coded to BG	1,680	-		1,680	-	-
Related parties	4,367	-	25,757	(4)	(436)	25,321
	621,398	931,003	859,072	949,907	1,283,977	1,212,047
Receivables from exchange transactions	234,649	536,322	621,991	584,605	889,732	975,374
Receivable from non-exchange transactions	386,749	394,681	237,081	365,303	394,245	236,672
	621,398	931,003	859,072	949,907	1,283,977	1,212,047

12.Inventory

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
	$	$	$	$	$	$
Uniform	168,241	188,399	188,399	168,241	188,399	188,399
Other inventory	14,510	16,568	16,568	14,510	16,568	16,568
	182,752	204,967	204,967	182,752	204,967	204,967

13. Investments

	2018 Actual	2018 Budget	2017 Actual	2018 Actual	2018 Budget	2017 Actual
	$	$	$	$	$	$
Short-term deposits with maturities between three months and one year	1,287,291	662,458	1,057,259	1,861,775	1,098,373	1,493,175
Included in investments are Funds held on Trust	511,073	494,902	494,902	511,073	494,902	494,902
	1,798,364	1,157,360	1,552,161	2,372,848	1,593,275	1,988,077

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

14. Property, Plant and Equipment

Parent 2018	Opening NBV	Additions	Disposals	Impairment	Depreciation	NBV
	$	$	$	$	$	$
Building improvements - Board Funded	4,649,139	6,106			101,616	4,553,629
Furniture and equipment	757,588	24,120	247		99,730	681,731
Information and communication technology	328,930	90,027			124,730	294,227
Motor Vehicles	61,774	3,908			17,127	48,554
Library & Textbooks	285,591	4,820			33,247	257,165
Finance Lease	170,824	43,838			79,192	135,470
	6,253,846	172,819	247		455,642	5,970,776
Consolidated 2018						
Building improvements - Board Funded	5,203,918	21,142			113,434	5,111,626
Furniture and equipment	766,884	35,447	276		102,025	700,030
Information and communication technology	371,888	90,236			132,406	329,717
Motor Vehicles	61,774	3,908			17,127	48,554
Textbooks & Library Resources	285,591	4,820			33,247	257,165
Finance Lease	170,824	43,838			83,397	131,264
	6,860,878	199,390	276		481,636	6,578,356

Parent 2017	Opening NBV	Additions	Disposals	Impairment	Depreciation	NBV
	$	$	$	$	$	$
Building improvements - Board Funded	4,755,397	0			106,259	4,649,139
Furniture and equipment	776,199	85,354	2,244		103,965	757,588
Information and communication technology	314,272	131,894			117,236	328,930
Motor Vehicles	79,595	(0)			17,822	61,774
Library & Textbooks	303,024	14,737			32,170	285,591
Finance Lease	219,916	19,866			68,958	170,824
	6,448,403	251,852	2,244		446,409	6,253,845
Consolidated 2017						
Building improvements - Board Funded	5,316,146	5,682			117,911	5,203,918
Furniture and equipment	787,873	85,353			106,343	766,884
Information and communication technology	348,201	151,582			127,895	371,888
Motor Vehicles	79,595	0			17,822	61,774
Textbooks & Library Resources	303,023	14,737			32,170	285,591
Finance Lease	219,915	19,867			68,958	170,824
	7,054,754	277,222			471,098	6,860,878

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2018	Cost $	Accumulated Depreciation $	Net Book Value $	Cost $	Accumulated Depreciation $	Net Book Value $
Building improvements - Board Funded	6,182,286	1,628,657	4,553,629	6,984,088	1,872,462	5,111,626
Furniture and equipment	3,538,059	2,856,395	681,664	3,603,169	2,903,208	699,961
Information and communication technology	1,101,861	807,667	294,195	1,222,381	896,900	325,481
Motor Vehicles	204,993	156,340	48,653	204,993	156,340	48,653
Library & Textbooks	450,660	193,495	257,165	450,660	193,495	257,165
Finance Lease	343,189	207,720	135,470	343,189	207,720	135,470
	11,821,049	5,850,273	5,970,776	12,808,480	6,230,124	6,578,356
2017						
Building improvements - Board Funded	6,176,180	1,527,041	4,649,139	6,962,946	1,759,028	5,203,918
Furniture and equipment	3,533,762	2,776,174	757,588	3,611,410	2,844,526	766,884
Information and communication technology	1,911,635	1,582,705	328,930	2,079,995	1,708,107	371,888
Motor Vehicles	237,844	176,070	61,774	237,844	176,070	61,774
Library & Textbooks	445,839	160,248	285,591	445,839	160,248	285,591
Finance Lease	299,351	128,527	170,824	299,351	128,527	170,824
	12,604,611	6,350,765	6,253,845	13,637,386	6,776,507	6,860,878

15. Accounts Payable

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Creditors	286,429	463,850	476,800	305,406	558,972	498,456
Leave Accrual	39,844	-	29,969	39,844	-	29,969
GST payable	81,199	56,647	114,650	135,141	56,647	161,842
Employee entitlements	404,861	404,681	321,964	404,861	404,681	348,237
	812,333	925,178	943,382	885,252	1,020,300	1,038,504
Payable from exchange transactions	731,134	868,531	828,732	750,111	963,653	876,662
Payables from non-exchange transactions – Taxes payable (PAYE & Rates)	81,199	56,647	114,650	135,141	56,647	161,842
Payables for non-exchange transactions - other						
	812,333	925,178	943,382	885,252	1,020,300	1,038,504

The carrying value of payables approximates their fair value

16. Finance Lease

The school has entered into finance leases for computers and photocopiers.

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
No later than one year	82,289	68,949	68,949	86,676	73,274	72,878
Later than one year and no later than 5 years	65,849	115,290	115,290	70,174	119,677	124,002
Later than 5 years						
	148,138	184,239	184,239	156,850	192,951	196,880

17. Income Received in Advance

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
International student fees	464,053	457,237	442,083	464,053	457,240	442,083
Funds held on behalf of third parties	300,761	(0)	303,716	300,761	(0)	303,716
Hostel fees	827,754	705,647	696,364	827,754	705,647	696,364
Preparatory school fees	-	-	-	473,400	421,178	421,178
	1,592,568	1,162,884	1,442,163	2,065,968	1,584,065	1,863,341

18. Provision for Cyclical Maintenance

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Provision at the start of the year	430,474	430,474	395,154	430,474	430,474	395,154
Increase to the provision during the year	61,298	61,298	186,181	61,298	61,298	186,181
Use of the provision during the Year	(214,119)	(61,298)	(150,861)	(214,119)	(61,298)	(150,861)
Provision at the end of the year	277,654	430,474	430,474	277,654	430,474	430,474
Current Liability	49,529	61,298	279,855	49,529	61,298	279,855
Non Current Liability	228,125	369,176	150,619	228,125	369,176	150,619
	277,654	430,474	430,474	277,654	430,474	430,474

19. Provision for Preparatory Staff Sickness

	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Provision at the start of the year	-	-	-	13,807	13,807	11,807
Increase to the provision during the year	-	-	-	2,000	2,000	2,000
Use of the provision during the Year	-	-	-	-	-	-
Provision at the end of the year	-	-	-	15,807	15,807	13,807
Current Liability	-	-	-	-	-	-
Non Current Liability	-	-	-	15,807	15,807	13,807
	-	-	-	15,807	15,807	13,807

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20. 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 Balance	Transfer to Fixed Assets	Receipts from MOE	Payments	Closing Balance
NCG CAPITAL	*in progress*	(2,699)		1,403	14,035	(15,332)
NCG - ROOF REPAIRS	*in progress*	850			5,929	(5,080)
NCG - WINDOW REFURBISHMENT	*in progress*	49,309			52,819	(3,509)
HEATING PIPE REPLACEMENT - STAGE 2	*in progress*	2,550			600	1,950
CARETAKER HOUSE REMOVAL	*in progress*	30,962			30,891	70
PREV BUILDING CONSENTS	*in progress*	660			533	128
		81,632		1,403	104,807	(21,773)

Represented by:

Funds Held on Behalf of the Ministry of Education	2,148
Funds Due from the Ministry of Education	(23,921)
	(21,773)

2017		Opening Balance	Transfer to Fixed Assets	Receipts from MOE	Payments	Closing Balance
NCG CAPITAL	*in progress*	-			2,699	(2,699)
NCG - MLE (ENGLISH/LANG) 5YA	*completed*	34,134		148,315	182,449	(0)
NCG - ROOF REPAIRS	*in progress*	(19,791)		130,000	109,359	850
NCG - WINDOW REFURBISHMENT	*in progress*	-		52,357	3,048	49,309
HEATING PIPE REPLACEMENT - STAGE 2	*in progress*	-		18,862	16,312	2,550
CARETAKER HOUSE REMOVAL	*in progress*	-		31,050	89	30,962
HEATING PIPE REPLACEMENT	*finished*	(105,662)		105,662		(0)
PREV BUILDING CONSENTS	*in progress*	(7,283)		30,000	22,057	660
		(98,602)		516,245	336,011	81,632

Represented by:

Funds Held on Behalf of the Ministry of Education	80,271
Funds Due from the Ministry of Education	1,361
	81,632

21. Borrowings

The college had the following loans at balance date:

1. $179,368 (2016 $185,677) with ASB Bank fixed for a 3 month period at 5.05%
2. $270,511 (2017 $280,026) with ASB Bank fixed for a 3 month period at 5.05%
3. $281,366 (2015 $292,202) with ASB Bank fixed for a 3 month period at 5.05%

	2018 Actual $	2018 Budget $	2017 Actual $
Due in One Year	33,592	86,822	47,101
Due Beyond One Year	697,654	636,698	710,806
	731,246	723,520	757,907

The Group has borrowings at 31 December 2018 of $731,246, (31 December 2017 $757,907). These loans are from the ASB Bank for the purpose of building the levels in the Boarding Hostel.
The loans are unsecured, interest is 5.05% per annum and the loans are payable with interest in equal instalments starting at $5,783.

22. Teen Parent Unit

	2018 Actual $	2018 Budget $	2017 Actual $
Funds held at the beginning of the year	204,513	204,514	204,514
Income	204,513	204,514	204,514
Funds received from the Ministry of Education	138,403	143,760	126,743
Interest	4,381	1,500	2,073
Total funds available	347,297	349,774	333,330
Expenditure			
Learning Resources	68,814	43,105	14,163
Administration	28,459	73,212	93,064
Property and Vehicles	12,069	12,948	8,518
Depreciation	11,954	15,996	13,071
	121,295	145,261	128,816
Asset addition purchased for YPS			
Funds carried forward to 2019 in Balance Sheet			
Funds owed at year end	226,002	204,513	204,514

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

CROWE HORWATH NEW ZEALAND

23. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the group. The group 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 group 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 group 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.

Nelson College for Girls Preparatory School is considered to be a related party of the Board as it is effectively under the control of the Nelson College for Girls Board of Trustees. Any services or contributions between the College and the Preparatory School have been disclosed appropriately. These are the payment for services such as accounting and secretarial, principal services, caretaking and cleaning. The total to value of the transactions for the year were $204,907 (2017 $203,477).
The dollar value of transactions owing at year end as current account was $17,428 due by the school (2017 $17,428).

EdSerf was established in 2007, a joint venture with Nayland College to combine resources to set up and manage a computer server farm to improve reliability and speed thus to reduce cost to individual schools. No party to Edserf is to profit from schools participating in this joint venture. During the period the Groups share of the costs were approximately $14,000 (2017 $12,000).

The Group has use of Bronte House, which is owned by the Nelson College for Girl's Trust Foundation, for which the Principal and a Board member are 2 and 8 of the Foundation Trustees. For the use of the building the school pays for the House expenditure (rates, insurance, maintenance) for the trust.

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24. Remuneration

	2018 Actual $	2017 Actual $
Key Management Personel Compensation		
Key management personnel of the Group include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.		
Board Members		
Remuneration	4,384	4,728
Full-time equivalent members	0.09	0.28
Leadership Team		
Remuneration	1,414,348	1,374,677
Full-time equivalent members	14	14
Total key management personnel remuneration	1,418,732	1,379,405
Total full-time equivalent personnel	14.34	14.53

Principal

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

	2018 Actual $000	2017 Actual $000
Salaries and other short tem employee benefits:		
Salary and other payments	180-190	180-190
Benefits and other emoluments	4	4
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
110 - 120	1	1
100 - 110	1	1
	2	2

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

25. 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 $000	2017 Actual $000
Total	0	0
Number of People	0	0

This figure covers the payment of Holiday pay not paid on termination of employment and compensation for lost earnings between termination of employment and appointment to another position.

26. Contingencies

There are no contingent assets and liabilities as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

27. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(b) Operating Commitments

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

	2018 Actual $	2017 Actual $
Operating lease of photocopiers and franking machine.		
No later than one year	220	880
Later than one year and no later than five years	0	924
Later than five years	-	-
	220	1,804

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.

CROWE HORWATH NEW ZEALAND

28. Managing Capital

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

29. Financial Instruments

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

Cash and cash equivalents

	PARENT			CONSOLIDATED		
	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Cash and cash equivalents	594,229	754,404	611,797	633,943	801,211	720,312
Receivables	621,398	931,003	859,072	949,907	1,283,977	1,212,047
Investments – term deposits	1,798,364	1,157,360	1,552,161	2,372,848	1,593,275	1,988,077
Total cash and receivables	3,013,991	2,842,766	3,023,030	3,956,698	3,678,462	3,920,436

Financial liabilities measured at amortised cost

	PARENT			CONSOLIDATED		
	2018 Actual $	2018 Budget $	2017 Actual $	2018 Actual $	2018 Budget $	2017 Actual $
Payables	812,333	925,178	943,382	885,252	1,020,300	1,038,504
Borrowings	731,246	723,520	757,907	731,246	723,521	757,907
Finance Leases	148,139	184,239	184,239	156,850	192,951	196,880
Total financial liabilities measured at amortised cost	1,691,718	1,832,937	1,885,528	1,773,348	1,936,772	1,993,291

30. Events after balance date

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

31. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of Incorporation and Operation	Proportion of ownership and voting power held by the Group		Value of Investment	
			2018	2017	2018	2017
Preparatory School	Education	Nelson, New Zealand	100%	100%	-	-

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The Group controls the Preparatory School for financial reporting purposes because, in substance, the Institute predetermined the objectives of the Preparatory School at establishment and benefits from the Preparatory School's complementary activities.

CROWE HORWATH NEW ZEALAND

32. Kiwi Sport

In Nelson College for Girls 46% of students participated in organised sport. In 2018 the school received Kiwisport funding of $22,849 excluding GST (2017 $24,508). The funding was spent on sports equipment and coaching of teams.

Crowe Horwath
New Zealand Audit Partnership
Member Crowe Horwath International
www.crowehorwath.co.nz

72 Trafalgar Street
Nelson 7010 New Zealand
PO Box 10
Nelson 7040 New Zealand
Tel +64 3 548 2139
Fax +64 3 548 4901
audit.nelson@crowehorwath.co.nz

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NELSON COLLEGE FOR GIRL'S GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Nelson College for Girls and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe Horwath, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 4 to 23, that comprise the Statement of Financial Position as at 31 December 2018, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Equity and Cash Flow Statement 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 Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 17 May 2019. 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the Group 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.

Crowe Horwath New Zealand Audit Partnership is a member of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath is a separate and independent legal entity.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the Group for assessing the Group's ability to continue as a going concern. The Board of Trustees 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 Group, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Group 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.

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- We obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 comprises the information included as part of the Kiwisport and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

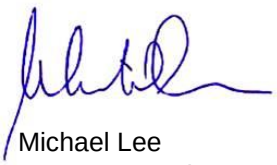
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Michael Lee
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand

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School Name: Nelson College for Girls		School Number: 295	
Annual Objective 1.1 Begin to empower students through the introduction of mentoring to enhance wellbeing (hauora), develop relationships, and improve learning outcomes.			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next term/year)
Implement the kura pastoral structure that was planned in 2017	Introduced in February. Over the year the Pūtoi structure has gained strength, with a strong sense of identity as a group of staff being established. Overall the majority of ārahi built strong relationships.	Changes needed at end of term 1 with Ruth and Brad leaving. With 5 Pūtoi and 4 SLT, Cathy has worked between two. The composition of some groups of students was difficult and will need addressing at the end of 2018. Smaller year 9 cohorts has led to a reduced number of students in each ārahi.	Begin the process of merging the House and Pūtoi systems. This will begin with assignment to Pūtoi and houses of all new entrants in 2019 - Year 7 and Year 9. Further work will need to be done with the boarding house about this change. Continue to monitor the size and composition of ārahi. Where staff have left, careful work will be needed in the transition to a new kaiārahi.
Communicate job descriptions for deans and kaiarahi (mentor teachers) to all staff and ensure understanding of the roles of each.	Deans and Kaiārahi job descriptions shared. Pūtoi meeting each Tuesday – reinforcement of role and support to staff.	There is a need for kaiārahi to take on a greater pastoral role as they become more confident in their role.	Job descriptions, after a year of operation, have been reviewed to try to ensure a greater pastoral approach. Through the Pastoral team find ways to reinforce the pastoral component of this role with staff.
Establish communication lines for staff and parents and ensure that these are known and followed.	All kaiarahi to send a welcome email to their parents - checked in pūtoi meetings. Learning conferences to establish the connections. Learning conference – beginning of bond created/reinforced.	Some students still unsure of pūtoi/Dean in first half of the year. This improved as the year went by.	Continue to increase the communication between parents and kaiārahi - ensure this is part of the Kaiārahi role with templates to assist. Develop the structure and purpose of Learning Conferences as part of the review of reporting. Strengthen the goal setting and academic mentoring of the ārahi programme.
Create a programme for the year, with an overall theme for each term and resources to support staff in its	Resource booklets were produced for Terms 1 – 3. For some this was important to help with preparation.	Need to involve CSW more in the ārahi system.	Continue to have CSW join an ārahi and contribute to the programme.

implementation. **Adaptation by staff to meet needs of their students.**	Many staff were creative in what they did and used the themes as the framework only. For others the resources were an important crutch. Pūtoi meeting each Tuesday – discussion of programme adaptation, ideas that worked…	Greater emphasis on academic mentoring will be needed in the future. Weekly Pūtoi meetings were difficult for some part-timers.	Adaptation of the current resources will be needed. Dialogue about this is already underway. Reduce the number of pūtoi meetings as confidence grows.
Monitor the programme's implementation throughout the year.	Students were given a survey at the start and end of year. Staff gave feedback regularly both through surveys and also in discussion groups in the pūtoi meetings.	Variability of the programme for some ārahi was a factor. Staff also raised concerns about the amount of administration they felt they were asked to do.	Continue to monitor the success of the mentoring programme over time.
Refine the behaviour management system to reflect the new structures and work to achieve consistency of application.	The behaviour management system was updated to reflect the change in pastoral system – further updating will occur with PB4L over time.	Greater consistency needed in a range of areas of behaviour management.	Continued work is occurring on this refinement.
Engage in the PB4L programme with the MOE	Began the establishment of systems for the implementation of Tier 1. Team members were established, and roles were set. Initial baseline data was captured in February through the school SET analysis The vision for PB4L was developed and an in-depth review involving community, staff and students of the existing values resulted in adoption of the same PRIDE acronym, with one word change from Personal Excellence to Positivity. Regular PLD sessions were held with all staff on the PB4L implementation process. Monthly strategic team meetings held to ensure implementation	Some staff wanted speedier progress on consistency about such aspects as uniform. Some work was done to establish consistency in some areas. There is more work to be done on this but it will be easier in 2019 when the overall expectations are better defined and established.	Continue the development of the implementation of Tier 1 PB4L. **Completion of Tier 1 steps** • Teaching Behaviours • Acknowledging Behaviours • Discouraging Behaviours • Monitoring and Evaluation Redesign of the PRIDE Values branding and making them more visible across the school Establishment of a new coach Linking of mentoring framework to PB4L

	process was meeting appropriate targets. **Four Steps that have been completed in Tier 1** • Understanding & Overview • Principal Commitment • Setting Up • Establishing Expectations (currently completing) Work continues to collaboratively develop consistent understanding of expectations so that these can be taught. Feedback from SOD (August) about the PB4L process was overall positive and showed there was an increased understanding in what PB4L was and the current stage of Tier 1 the school was in.		
Hold Learning Conferences twice a year and subject teacher interviews once a year. Measure whanau engagement.	Term 1 – Learning Conferences held. Feedback sought from students, parents and staff. Data provided to SLT from booking system re number of bookings. Term 2 - Subject teacher interviews held in term 2. 2425 appointments made, 1910 were made before dinner and 515 made after dinner. So if a parent made appointments to see 5 teachers that means approximately 485 parents. Hall lay out and using rm1 and PA3 worked well rather than using the stage.	Analysis of data from Subject Teacher Conferences continues to show the need for these for parents in the meantime. Start at 2.30 caused some concern for some staff. Consultation will occur about this with staff prior to 2018. Look at reduction in after dinner commitment based on the 2018 numbers.	Implement the timeline for reporting established by the Working Party and assess it as the year goes on. Continue to monitor attendance at Learning Conferences and Subject Teacher Interviews. Introduce the Meet and Greet in Week 3 term 1. Reduce the end time for parent interviews based on 2018 stats. This has been factored into timing in 2019.

School Name: Nelson College for Girls		School Number: 295	
Annual Objective 1.2 Undertake a leadership inquiry into the delivery of the NZC – in terms of time, space and content.			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Establish the parameters of the curriculum inquiry and expected role composition of the lead group.	Overview of inquiry scope determined and shared with staff. Overview of team composition published and volunteers applied. Group of 8 established. This team was set up in term 3 and began meeting in term 4. The initial focus has been on the WHY of the curriculum. This resulted in confirmation of the vision for curriculum delivery and then brainstorming and discussion of the Learning Values. These were established late in term 4 and presented to staff on the Staff Only Day in December. There was general agreement with them.	Delay in starting the inquiry meant that only the first stage could be accomplished but a good start has been made.	Continue to keep the momentum going. Establish the Learning Values. Develop the Leaver's Profile for NCG. Research possibilities for junior curriculum delivery. Determine how Digital Technologies will be delivered in years 7 – 10 in 2020. Review the senior subject options.
Assign an SLT member to lead the inquiry.	Brad – term 1. Cathy - term 2 onwards.	Unavoidable matters delayed getting this curriculum inquiry underway.	Continue to keep the momentum going with an expected completion of this work in 2019.
Consult the staff, students, community and stakeholders to further inform the future curriculum.	The BOT survey to parents and staff in July asked the question about the top 5 skills and attributes they wanted their daughter to have. This gave some good information to inform the work on what the Graduate Profile for NCG might look like.	There will need to be further surveying, consultation about each aspect of the review.	Continue to consult staff, students and whanau as the review progresses.
Investigate effective curriculum delivery in other schools.	Brad and Cathy visited Waimea College at end of term 1.	The scope of the Waimea curriculum review was narrower than ours. While it gave some good process information it had only limited value for our review.	More investigation of other curriculum models will be needed in 2019.

School Name: Nelson College for Girls		School Number: 295	
Annual Objective 2.1 Continue to implement strategies and processes to develop evaluative capability in our school.			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Further develop the ability of Learning Areas to contribute fully to the departmental and schoolwide tracking and analysis of student achievement			
Refine the Learning Area Minutes document to stream-line with Achievement Report and other tasks eg. Moderation report	Some streamlining of the document was done. HOLAs report that they are finding it a successful model.		Using all functions of KAMAR to help with reporting will be important.
Continue to support HOLAs each term with meetings with SLT member that focus on progress towards achieving goals and updating summary information to Achievement Report regularly. Focus on pedagogy progress also.	SLT continued to meet with and support HOLAs. In term 4 each SLT member met with each HOLA to assist with their Achievement Reports.	More depth of analysis is important to achieve. This is particularly important with regard to moderation analysis and result analysis.	There needs to be greater data analysis included in the Achievement Report in 2019, as well as Moderation information. This has been identified with HOLAs and by the Principal's Nominee.
Explore online systems for digital tracking of data that enable varying reports of achievement to be produced at any time.	Our new E-Learning Director has identified that we are not utilising many of the functions of KAMAR that can help with data recording and consequent reporting.	Good reporting and analysis of data remains difficult until the system development of KAMAR takes place. This is underway in 2018 and will be further developed in 2019.	Utilize the skill of our E-Learning Director to develop the KAMAR systems for data recording and reporting that we need.
Develop mechanisms for monitoring target students			
Identify priority target students and publish to staff through Learning Areas	Students identified in February. Continued updating has occurred throughout the year with SLT keeping oversight of this.		Discussion at HOLA Review meeting has set the parameters for the 'focus' students for 2019.
Refine the document and process for reporting target students; regularly monitor staff	Underway Notebook set up for staff to record information in. Much easier to access	Staff found the recording document cumbersome and this affected completion of it.	In 2019, KAMAR will be used for recording all information. A Data Analysis role has been established as a Within School Role.

use of the document; address any concerns proactively.	and read however we now need to ensure that we are using KAMAR and its reporting functions rather than Notebook. Term 2 – in an attempt to get staff to provide more objective data, a table has been created for each student with clear instructions of how to fill it in. This makes the process much simpler for them to complete		
In Arinui, all teaching staff create a Class description for each class – based on data from previous year; identify own priority students – monitored by the appraiser	This information has been conveyed to HOLAs for dissemination in learning areas.	Follow up with progress of this through the HOLA termly meetings.	Continue to develop capability in meaningful reflection, inquiry and appraisal. PLD for HOLAs and other appraisers in 2019 to strengthen process.
Each staff member to pair with a 'critical friend' from within their pūtoi to work on ideas for own target students.	Not being done in 2018.	Explore ways that this concept can be developed – eg. meet with staff of target students on a Friday morning – esp. a student who is not showing progress...	
Provide PLD and guidance to staff in using Arinui and the inquiry process for reflection, monitoring of target students, appraisal, PC renewal.			
Provide PLD in inquiry and reflective pedagogical practice.	HOLAs were given opportunity to work with Sarah Johns on inquiry process. Hola PLD was organised for Term 4. Julia Scott from Evaluate.co is coming in to do a whole day workshop on Appraisal. The response from HOLAs was very positive and they are keen now to continue the development of their appraisal skills.	First meeting was general material and it became apparent that HOLAs were focused on workload and concerned about this. Agreement was reached to have a day later in the year for HOLAs to work on how to set up a collaborative inquiry for 2019.	Further develop the appraisal system to ensure that it builds on the developmental aspect of appraisal as well as ensuring that the compliance aspect can be readily curated for renewal of practising certificate and attestation.
Provide PLD in new Practising Teacher Criteria and the renewal process for Practising Certificates.	Principal met each term with all staff renewing in the following term. Went through the process and gave them a flow chart to follow. All applications were completed in good time. Staff were appreciative of these meetings. HOLAs have been unpacking each Standard to further their understanding.	Quality of reflection remains variable. More work will be needed on this. Principal has worked individually with staff to show them how they could improve the quality of reflection.	There are still misunderstandings about the function of Arinui. More work on this being a tool to curate their reflections is needed.

	This information will then be widened to assist all staff. It has been good to see staff being proactive in term 4 at ensuring their term 1 renewals are completed this year. This has happened without reminders for the first time.		

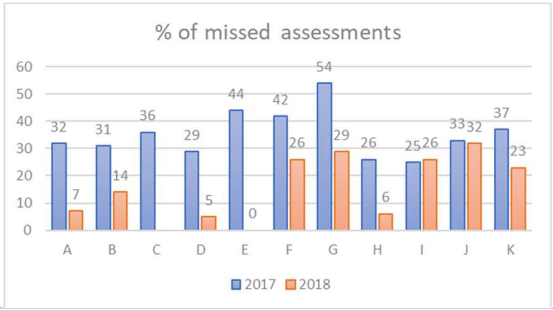
School Name: Nelson College for Girls		School Number: 295	
Annual Objective 2.2 Continue to consolidate the concepts of learning to learn, the inquiry process and reflection			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Continue to develop "What is powerful learning?" by continuing the inquiry begun in 2017 and using the outcomes from this inquiry to further develop and measure the use of powerful learning pedagogies at NCG.	For valid reasons this Objective was put on hold for 2018.		Continue the work of the BLP inquiry team in 2019 and increasingly link this work with the Curriculum Review as well.
Use the continued observations to identify and provide targeted PLD for staff so that the use of such pedagogies is advanced.	For valid reasons this Objective was put on hold for 2018.		Continue the work of the BLP inquiry team in 2019 and increasingly link this work with the Curriculum Review as well.
Continue to develop the understanding of and use of the inquiry process by teaching staff.	Learning Areas have continued to develop their understanding of inquiry. This is increasing staff understanding. Several focus groups, such as the Reporting Group have used the collaborative inquiry model to good effect.	There is still variability in the depth of inquiry that is being undertaken by some staff. This is an ongoing area for development	Develop greater use of collaborative inquiry. HODs who have responsibility for appraisal will also be given the same training as HOLAs in 2019. This will further strengthen staff skills, particularly in having the 'learning to learn' conversations that are sometimes difficult.
Continue to develop and monitor the quality of reflection by staff of their pedagogical practice.	This has occurred during the year as staff have needed to renew their practising certificates. Cathy has met with each staff member at renewal time and given some advice to those who need it to enhance their reflection in the next 3 years.	There still needs to be greater reflection on how data, PLD and so on actually has made a difference to strategies that a staff member might try to improve aspects of their practice.	Continue to develop the understanding and skills of staff to provide in depth reflection.

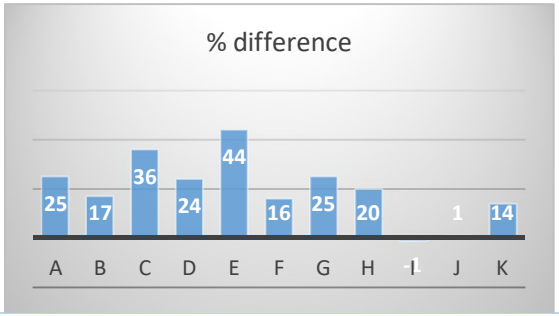
School Name: Nelson College for Girls		School Number: 295	
Annual Objective 3.1 Continue to develop cultural responsiveness within each classroom and the school environment.			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Further develop staff understanding of the cultural competencies through PLD with Lara Hania and Across School CoL team.	Members of the Within School Team have begun some good work to gain greater staff involvement in understanding cultural relationships. Raewyn Ngāmo from Waikato University has been very helpful working alongside this team.	PLD with Lara Hania and the Across School Team has not happened in 2018 as focus went on CoL work with the University of Waikato.	Continue the work of the Rongohia te Hau team in 2019.
Carry out the CoL cultural responsiveness survey and undertake the associated PD with Waikato University	Team trained with Waikato University team. Undertook walkthroughs. Undertook Rongohia te Hau surveys in term 1. A group of staff have met regularly since then to continue to develop Cultural Relations for Responsive Pedagogy. Began to plan for development of culturally responsive pedagogy based on walkthrough observations. Unpacked the survey results with the team and then the staff as a whole. Undertook Shadow Coaching Training with Raewyn Ngāmo.	Some of the data was confronting for staff and this will need to be worked through to enable progress to be made. The data showed a significant difference in perception between the views of the staff and whānau and students.	Continue the work of the team to further develop shadow coaching as a means to enhance pedagogical practice. There are also a number of initiatives that are planned in 2019, such as the marae visit by new Māori students, the further development of our school waiata and the development of a school haka.
Ensure that staff understanding and use of the cultural competencies is a focus with target students and reflected in staff input through the appraisal system- Arinui.		This has not happened specifically in 2018, as our focus has been on Cultural Relationships for Responsive Pedagogy as part of the CoL wide work.	

Create a student centred environment to reflect the learning process and current cultural make-up of the school (with emphasis on Māori students). This should include:- • **Signage in the school and classrooms in English and te reo Māori** • **Painting/design of Māori patterns (koru, matau, pikoura, toki) in learning areas/hallways** • **Learning displays of student work that show learning to learn and the process of learning.**	Staff are being encouraged to include culturally appropriate signage and displays in their classrooms. This is occurring more now than in the past. The hoop signs labelling the buildings have been redone in English and Māori.	There is still work to be done in the corridors and open display areas of the school. The signage on the school gate has been created in Māori. It is yet to be erected on the gates as we are waiting for the fence material to be cleaned properly before putting it up.	Erect the school name on the front gates and hurry up the contractor we are waiting on! Use student and staff skills to develop designs for the corridors.
Establish a school waiata to sit alongside the school song for use at events and in classrooms.	Used Te Aroha in senior prizegiving replacing Gaudeamus for the first time. The students responded well and sang this well. Words of a school waiata have been written, now needs music to sing it to.	Te Aroha was introduced as a waiata to the school about 3 years ago. It is a good one to use for some occasions but it would be good to have one that is unique to Nelson College for Girls. It is good to have a start made on developing this.	Set the NCG waiata to music and teach it to the school in 2019.

School Name: Nelson College for Girls		School Number: 295	
Student Achievement Target 1 Raise the % of assessments submitted for the target group of students by 10%			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Identify all students in years 9 and 10 in 2017 who have significant missed assessments through absence or failure to hand it in.	Students identified using a variety of data and staff notified at the start of Term 1. Notebook created with a page for each individual student. Link to the Notebook placed in LA meeting minutes. Tables have been added to each student to try and collect the data more objectively.	With a staff member leaving (former Dean) gathering background information on the yr10 students proved harder. Staff were not consistent in the filling out of the tables and used a variety of responses rather than the style requested. This made it hard to know how many assessments had been set and how many assessments had been completed. Mark books still remained an issue.	Work to develop the use of KAMAR as a means of consistently recording data and then being able to analyse it.
Ensure all staff enter "Assessment not submitted" in KAMAR for missed assessments.	Staff notified and then this was monitored.	Coding of missed assessments was variable and this work highlighted the volume of assessment and also the variability about the types of assessment programmes in the junior school.	
Establish a system to proactively follow up with target students who do not submit assessments and to extend this consistency to all students.	Use the Friday meeting time slot to meet with staff of students who need follow-up – Yr 9/10		
Publish progress of target students each term to SLT and BOT.	This was done 6 monthly.		Better use of KAMAR will ensure that reporting can be done more accurately and regularly.
Overall Progress A target group of 12 students in Year 10 were identified. 1 left to go to Christchurch earlier in the year. All of these students had poor completion of assessments in Year 9.			

One of these students has been learning in Bronte House and so there is no comparable data for her. 9 of the remaining 10 students have all made significant progress. 9/11 students have made more than 10% improvement. **Target met**

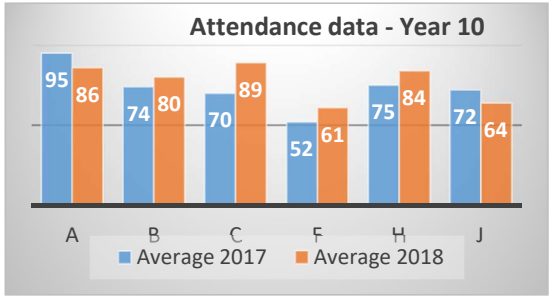




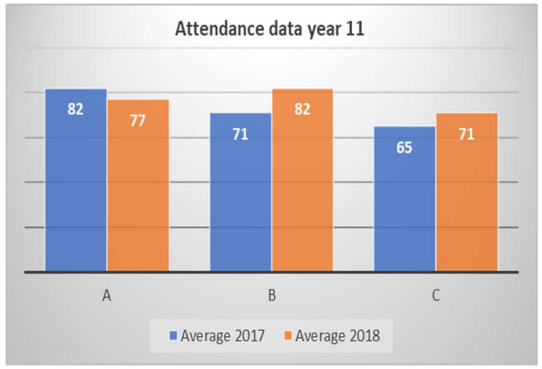
School Name: Nelson College for Girls		School Number: 295	
Student Achievement Target 2 Raise the attendance level of each Māori target student (years 10 and 11) to be 10% higher than in 2017.			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Identify the group of year 9 and 10 2017 Māori students with attendance below 80%. Select those with the most significant absences across each pūtoi group.	10 Students were identified and have been tracked. They were selected on attendance rather than being spread across pūtoi. Progress was made for 67% of them.	Monitoring needed to be done	
As a pūtoi, monitor the attendance of the target group regularly. Also continue to monitor the attendance of all students in the pūtoi .	Pūtoi deans monitored attendance and liaised with whānau with regard to it.	Monitoring within the pūtoi did not occur as the students who were identified were not selected on a pūtoi basis but rather on the degree of lack of attendance.	This is a system that can be further developed.
With dean and kaiārahi, work with whanau to help to overcome identified barriers to attendance for each identified student.	Pūtoi deans and kaiārahi worked together to support the students.	Greater home contact would be beneficial for these Māori students	An SLT member will take responsibility for monitoring attendance horizontally, within a year level..

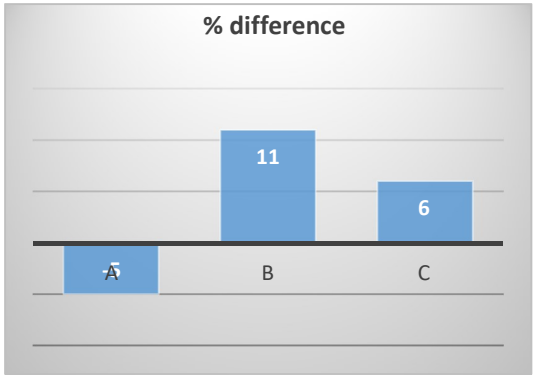
Overall progress

Year 10 – 6 Māori students were initially being monitored. One has left to go to Christchurch since the start of the year. 4/6 of these students improved their rate of attendance in 2018 but only 1 of these was by more than 10%. The attendance rate for 2 of the students declined.



Year 11 – 4 Māori students were identified as being at risk at the start of 2018. 1 student left earlier in the year. 2/3 students improved their rate of attendance in 2018 but only 1 of these was by more than 10%. The attendance rate for1 student declined.





Overall across the identified students in years 10 and 11, 6/9 students (67%) improved their attendance rate in 2018. 2/9 students (22%) improved their attendance rate by 10% or more. The attendance rate for 3/9 students (33%) declined.

Overall the target **was not met** but there was good improvement for most students.

School Name: Nelson College for Girls		School Number: 295	
Student Achievement Target 3 To ensure that 100% of students in years 12 and 13 have level 1 literacy and numeracy by the end of 2018			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Identify all students in years 12 & 13 who do not have L 1 literacy and/or numeracy at the start of the year.	Specific students were identified to focus on but all students were being monitored.		Continue to identify and monitor those students without Level 1 Literacy or Numeracy. Being proactive about ensuring they gain these credits has shown benefit.
Inform their kaiārahi (mentoring teacher) and their dean.	Term 2 data given to deans and kaiārahi for follow up		This will be a part of the academic mentoring that occurs in ārahi time in 2019.
Create a document where the numbers of credits needed by each student is recorded and is updated as they gain success. Monitoring by SLT each term.	Summary documents have been given with data collected straight from KAMAR	Creating another document seemed like creating more work for staff so emphasis has been on uploading data into KAMAR in a timely manner but this still remains an issue for some of our staff.	KANAR will be used to create the reports that will make this monitoring easier for staff.
Provide opportunities for identified students to gain literacy and/or numeracy by assigning a teacher for English, ESOL or Maths to create an individual programme to gain these credits.	Students that are at risk were highlighted to English and Maths Learning Areas and they worked closely with them.	A small number of students were working on modified programmes in our Learning Support centre. These students did not have capability of gaining Level 1 Literacy or Numeracy.	The 2018 Year 11 cohort have not done as well as previous years in gaining Level 1 Literacy (91.3%) and Numeracy (90.4%). This will make continuing this monitoring very important.

Overall progress

10 year 12 students were focused on specifically. Of these 2 were Māori and 1 was Pasifika. 8/10 of these students gained Literacy and 8/10 of these students gained numeracy. Only 1 student gained neither.

The overall results for Level 1 Literacy and Numeracy were that 97.9% of Year 12 students gained Literacy and 98.4% of Year 12 students gained Numeracy. **Target not met** however in 2017 only 93% of this cohort had gained Literacy and Numeracy so there was a significant improvement.

The overall results for Level 1 Literacy and Numeracy were that 100% of Year 13 students gained Literacy and 100% of Year 13 students gained Numeracy. **Target met** at Year 13.

School Name: Nelson College for Girls		School Number: 295	
Student Achievement Target 4 That at least 85% of students gain NCEA level 2 across all ethnicities.			
Actions: **(What did we do?)**	What worked - evaluation: (Why did it work?) (How do we know?)	What didn't work - evaluation: (Why didn't it work?) (How do we know?)	Next Step Action Points: (Planning for next year)
Identify those students who gained 80 – 90 and 90 – 100 credits at level 1. Publish names to staff as priority students and get all staff who teach them to focus on their achievement during the year.	These students were identified but then a subset of 11 Year 12 students was prioritised. These students were mentored and tracked more closely.	Identification of the subset of students needed to take into account whether they already had Level 1 or not. Of the 11 students most did not have Level 1 either at the start of 2018. Gaining both certificates in a year was not impossible but was difficult for several of them.	Identify and monitor all of these students but with a realistic focus on what is possible for them.
Identify the different ethnicities for these target students and ensure that the strategies used with each ethnicity are specific for that ethnic group.	This was done. Of the 11 specific students, 1 was Māori, 1 was Pasifika, 3 were former refugees; 2 were Asia, 4 were NZ European.	More work needs to be done with regard to specific strategies that might assist this diverse group of students.	The continuing work on Cultural Relationships for Responsive Pedagogy will help to underpin the differentiation of strategy that will best suit different students.
Monitor international students specifically; not all are entered for NCEA.	This was done proactively by the International Dean.	More input from classroom teachers as well as the International Dean is needed.	Continue to develop systems to ensure that International students are being monitored in relation to the goals they have for their achievement.
Monitor progress throughout the year through the monitoring document and through kaiārahi mentoring them.	This was attempted through a Notebook to monitor the 11 students identified.	As previously mentioned, it was not easy for staff to use this document and so it was not as effective as it could have been.	Further development of the mentoring system in 2019 will see much greater emphasis on the academic mentoring aspect.
Discuss in pūtoi meetings each term the progress of all year 12 students in gaining level 2		This was not done proactively as staff were learning their new role as kaiārahi and the academic monitoring took second place to this as they built relationships and looked after the well-being of students.	In 2019 greater emphasis will be put on ensuring that in our new vertical mentoring system that we have robust means of monitoring a particular cohort.
Overall progress For the small subset of students, the results are varied. Of the 11 students, 4 gained Level 2 NCEA; of the remaining 7 students, 4 gained Level 1 in 2018, which they had not achieved in 2017 and they gained enough credits to be likely to attain Level 2 in 2019. 3 have not yet attained any level of certificate, including one leaver.			

Based on the overall results, **the target was met across the cohort** with 89.6% of the cohort gaining Level 2. For NZE (93.3%) and Asian (92.3%) **the target was also met**. For Māori (76.6%) and Pasifika 75.0%) **the target was not met**.

ALL	Level 2
All	89.6
Asian	92.3
NZE	93.3
Maori	76.7
Pasifika	75.0

Target met

Target not met