



NORTHERN SOUTHLAND COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 395

Principal: Peter Wilkinson

School Address: 51 Maria Street, Lumsden 9730

School Postal Address: PO Box 17, Lumsden 9742

School Phone: 03 248 7121

School Email: office@nsc.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expires
Jonathan Elder	Presiding Member	Re-elected October 22	Sep-25
Peter Wilkinson	Principal	Appointed 28 April 20	
Paul Heslip	Parent Rep	Re-elected October 22	Sep-25
Nicola Bennett	Parent Rep	Co-opted September 22	Dec-22
David Bullmore	Parent Rep	Re-elected October 22	Sep-25
Rebecca Price	Parent Rep	Elected May 2021	Sep-25
Toni Eyles	Parent Rep	Elected August 22	Aug-25
Morwenna Pannett	Staff Rep	Re-elected August 22	Aug-25
Giavana Santelli	Student Rep	Re-elected September 22	Oct-23

Accountant: Findex, Invercargill

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Northern Southland College

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jonny Elder

Full Name of Presiding Member

Signed by:

4BCF2774F6175D00

Signature of Presiding Member

23/08/2023

Date:

Peter Wilkinson

Full Name of Principal

Signed by:

22D0B8D813564C85

Signature of Principal

23/08/2023

Date:

Northern Southland College
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,401,606	3,188,261	3,237,640
Locally Raised Funds	3	258,392	194,084	320,826
Interest income		10,644	2,000	1,291
Gain on Sale of Property, Plant and Equipment		10,007	-	4,991
Other Revenue		-	-	3,448
		<u>3,680,649</u>	<u>3,384,345</u>	<u>3,568,196</u>
Expenses				
Locally Raised Funds	3	129,035	88,940	172,860
Learning Resources	4	2,519,947	2,424,044	2,349,904
Administration	5	311,837	256,672	257,616
Finance		4,731	6,000	5,968
Property	6	694,855	608,450	592,038
		<u>3,660,405</u>	<u>3,384,106</u>	<u>3,378,386</u>
Net Surplus / (Deficit) for the year		20,244	239	189,810
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>20,244</u></u>	<u><u>239</u></u>	<u><u>189,810</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Northern Southland College
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January		1,581,276	1,581,276	1,376,523
Total comprehensive revenue and expense for the year		20,244	239	189,810
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	14,943
Equity at 31 December		1,601,520	1,581,515	1,581,276
Retained Earnings		1,601,520	1,581,515	1,581,276
Equity at 31 December		1,601,520	1,581,515	1,581,276

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Northern Southland College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	671,766	846,825	716,588
Accounts Receivable	8	205,295	285,182	285,182
GST Receivable		43,498	32,953	32,953
Prepayments		10,262	13,257	13,258
Investments	9	200,000	39,999	39,999
Funds Receivable for Capital Works Projects	15	125,345	37,044	96,645
		1,256,166	1,255,260	1,184,625
Current Liabilities				
Accounts Payable	11	245,964	227,277	227,277
Revenue Received in Advance	12	43,589	7,221	7,221
Provision for Cyclical Maintenance	13	103,854	129,385	129,385
Finance Lease Liability	14	23,801	26,862	26,862
Funds held for Capital Works Projects	15	-	-	59,601
Funds held on behalf of Transport Network	16	40,350	41,405	41,405
Funds held on behalf of Parent Teacher Association	17	12,017	10,541	10,541
		469,575	442,691	502,292
Working Capital Surplus or (Deficit)		786,591	812,569	682,333
Non-current Assets				
Property, Plant and Equipment	10	877,527	836,575	966,572
Investments	9	500	500	500
		878,027	837,075	967,072
Non-current Liabilities				
Provision for Cyclical Maintenance	13	41,694	38,776	38,776
Finance Lease Liability	14	21,404	29,353	29,353
		63,098	68,129	68,129
Net Assets		1,601,520	1,581,515	1,581,276
Equity		1,601,520	1,581,515	1,581,276

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

Northern Southland College

Cash Flow Statement

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		921,823	739,489	793,861
Locally Raised Funds		367,817	244,856	340,722
Other Revenue		-	-	3,448
Goods and Services Tax (net)		(10,571)	-	4,836
Payments to Employees		(469,135)	(367,598)	(339,160)
Payments to Suppliers		(539,716)	(477,012)	(766,008)
Interest Paid		(4,731)	(9,498)	(5,966)
Interest Received		10,644	-	1,292
Net cash from / (to) the Operating Activities		276,131	130,237	33,025
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(25,619)	-	(107,218)
Proceeds from Sale of Investments		(160,001)	-	-
Net cash from / (to) the Investing Activities		(185,620)	-	(107,218)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,943
Finance Lease Payments		(29,443)	-	(26,953)
Funds Administered on Behalf of Third Parties		(105,890)	-	20,651
Net cash (to)/from Financing Activities		(135,333)	-	8,641
Net increase/(decrease) in cash and cash equivalents		(44,822)	130,237	(65,552)
Cash and cash equivalents at the beginning of the year	7	716,588	716,588	782,140
Cash and cash equivalents at the end of the year	7	671,766	846,825	716,588

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

Northern Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Northern Southland College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Northern Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

Northern Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

c) Revenue Recognition (continued)

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Investments

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

Northern Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

i) 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-20 years
Board Owned Buildings	5-40 years
Furniture and equipment	5-20 years
Information and Communication Technology	3-7 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Northern Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

j) Impairment of property, plant, and equipment (continued)

Non cash generating assets

Property, plant, and equipment 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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

Northern Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	873,893	739,489	789,042
Teachers' salaries grants	2,029,139	2,000,004	2,015,292
Use of Land and Buildings Grants	441,853	399,996	401,885
Other Government Grants	56,721	48,772	31,421
	<hr/> 3,401,606	<hr/> 3,188,261	<hr/> 3,237,640

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
Donations & Bequests	13,767	10,390	45,068
Curriculum related Activities - Purchase of goods and services	53,912	39,328	49,443
Fees for Extra Curricular Activities	66,401	36,205	90,000
Other Revenue	112,811	100,976	120,165
Trading	3,927	2,000	5,409
Fundraising & Community Grants	7,574	5,185	10,741
	<hr/> 258,392	<hr/> 194,084	<hr/> 320,826
<i>Expenses</i>			
Extra Curricular Activities Costs	71,793	32,339	81,401
Trading	2,678	100	3,808
Other Locally Raised Funds Expenditure	54,564	56,501	87,651
	<hr/> 129,035	<hr/> 88,940	<hr/> 172,860
<i>Surplus for the year Locally raised funds</i>	<hr/> 129,357	<hr/> 105,144	<hr/> 147,966

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	115,684	145,242	126,812
Information and Communication Technology	22,270	21,420	21,843
Library Resources	1,440	1,653	1,351
Employee Benefits - Salaries	2,213,381	2,100,233	2,046,381
Staff Development	24,075	25,500	20,094
Depreciation	143,097	129,996	133,423
	<hr/> 2,519,947	<hr/> 2,424,044	<hr/> 2,349,904

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	6,900	6,900	6,849
Board Fees	3,732	3,500	3,345
Board Expenses	11,564	10,996	9,922
Communication	3,893	3,804	3,870
Consumables	3,121	6,833	13
Operating Lease	5,224	9,480	7,599
Postage	364	756	389
Other	16,914	14,898	14,219
Employee Benefits - Salaries	242,975	181,509	193,394
Insurance	6,232	8,496	8,152
Service Providers, Contractors and Consultancy	10,918	9,500	9,864
	<u>311,837</u>	<u>256,672</u>	<u>257,616</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	8,128	8,500	10,604
Cyclical Maintenance Provision	29,502	28,000	19,562
Grounds	8,620	7,950	8,637
Heat, Light and Water	73,766	39,006	32,807
Rates	11,737	12,484	11,196
Repairs and Maintenance	33,914	26,204	24,485
Use of Land and Buildings	441,853	399,996	401,885
Security	1,764	450	1,270
Employee Benefits - Salaries	85,571	85,860	81,592
	<u>694,855</u>	<u>608,450</u>	<u>592,038</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash on Hand	200	-	-
Bank Current Account	631,566	846,825	716,588
Short-term Bank Deposits	40,000	-	-
	<u>671,766</u>	<u>846,825</u>	<u>716,588</u>
Cash and cash equivalents for Cash Flow Statement	<u>671,766</u>	<u>846,825</u>	<u>716,588</u>

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

Of the \$671,766 Cash and Cash Equivalents, \$125,345 (2021: \$716,558) is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2023 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$671,566 Cash and Cash Equivalents, \$40,305 (2021: \$41,405) is held by the School on behalf of the Dome transport network. See note 17 for details of how the funding received for the Dome transport network has been spent in the year.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	15,809	9,978	9,978
Bank Staffing Underuse	10,154	77,750	77,750
Teacher Salaries Grant Receivable	179,332	197,454	197,454
	<u>205,295</u>	<u>285,182</u>	<u>285,182</u>
Receivables from Exchange Transactions	15,809	9,978	9,978
Receivables from Non-Exchange Transactions	189,486	275,204	275,204
	<u>205,295</u>	<u>285,182</u>	<u>285,182</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	200,000	39,999	39,999
Non-current Asset			
Other investments	500	500	500
Total Investments	<u>200,500</u>	<u>40,499</u>	<u>40,499</u>

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$
Building Improvements	185,225	-	-	(13,222)	172,003
Buildings	241,088	-	-	(10,916)	230,172
Furniture and Equipment	363,548	16,786	(2,776)	(56,472)	321,086
Information and Communication Technology	66,345	20,913	-	(24,355)	62,903
Motor Vehicles	43,390	-	-	(4,608)	38,782
Leased Assets	54,705	19,129	-	(31,984)	41,850
Library Resources	12,271	-	-	(1,540)	10,731
Balance at 31 December 2022	966,572	56,828	(2,776)	(143,097)	877,527

The net carrying value of equipment held under a finance lease is \$41,850 (2021:\$54,705).

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
2022	\$	\$	\$	\$	\$	\$
Building Improvements	294,553	(122,550)	172,003	294,553	(109,328)	185,225
Buildings	409,396	(179,224)	230,172	409,396	(168,308)	241,088
Furniture and Equipment	770,790	(449,704)	321,086	782,563	(419,015)	363,548
Information and Communication Technology	190,346	(127,443)	62,903	217,300	(150,955)	66,345
Motor Vehicles	77,817	(39,035)	38,782	77,817	(34,427)	43,390
Leased Assets	146,871	(105,021)	41,850	127,741	(73,036)	54,705
Library Resources	77,253	(66,522)	10,731	77,253	(64,982)	12,271
Balance at 31 December 2022	1,967,026	(1,089,499)	877,527	1,986,623	(1,020,051)	966,572

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	40,371	47,216	47,216
Employee Benefits Payable - Salaries	181,152	163,536	163,536
Employee Benefits Payable - Leave Accrual	24,441	16,525	16,525
	<u>245,964</u>	<u>227,277</u>	<u>227,277</u>
Payables for Exchange Transactions	245,964	227,277	227,277
	<u><u>245,964</u></u>	<u><u>227,277</u></u>	<u><u>227,277</u></u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in advance	43,589	7,221	7,221
	<u>43,589</u>	<u>7,221</u>	<u>7,221</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	168,161	168,161	167,463
Increase to the Provision During the Year	22,897	20,000	19,562
Use of the Provision During the Year	(52,115)	(20,000)	(18,864)
Adjustment to the Provision	6,605	-	-
Provision at the End of the Year	<u>145,548</u>	<u>168,161</u>	<u>168,161</u>
Cyclical Maintenance - Current	103,854	129,385	129,385
Cyclical Maintenance - Non current	41,694	38,776	38,776
	<u><u>145,548</u></u>	<u><u>168,161</u></u>	<u><u>168,161</u></u>

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

14. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	26,457	30,908	30,908
Later than One Year and no Later than Five Years	22,372	31,662	31,662
Later than Five Years	-	-	-
Future Finance Charges	(3,624)	(6,355)	(6,355)
	<u>45,205</u>	<u>56,215</u>	<u>56,215</u>
Represented by			
Finance lease liability - Current	23,801	26,862	26,862
Finance lease liability - Non current	21,404	29,353	29,353
	<u>45,205</u>	<u>56,215</u>	<u>56,215</u>

15. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening	Receipts	Payments	Closing
		Balances	from MoE	\$	Balances
		\$	\$	\$	\$
AMS CP: C, F, G: Upgrades incl. associated Compliance work (updated AMS B: D, F, G Upgrades incl. associated Compliance work)	<i>In Progress</i>	(92,951)		2,223	(90,728)
Boiler: Temporary Replacement and Decarbonisation	<i>In Progress</i>	7,292	7,500	(15,000)	(208)
Site, B,D,E,F: Visual Property Modifications	<i>In Progress</i>	(2,872)		467	(2,405)
F: Accessible Toilet Remodel	<i>In Progress</i>	52,309		(79,992)	(27,683)
LSC space x1 - D: Remodel to create office	<i>In Progress</i>	(822)		(3,499)	(4,321)
B21 RG English Medium	<i>In Progress</i>	-	1,811	(1,811)	-
Totals		<u>(37,044)</u>	<u>9,311</u>	<u>(97,612)</u>	<u>(125,345)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	125,345

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

15. Funds Held for Capital Works Projects (continued)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
AMS CP: C, F, G: Upgrades incl. associated Compliance work (updated AMS B: D, F, G Upgrades incl. associated Compliance work)	<i>In Progress</i>	135,200	194,022	(422,173)	(92,951)
Boiler: Temporary Replacement	<i>In Progress</i>	72,833	-	(65,541)	7,292
Site, B,D,E,F: Visual Property Modifications	<i>In Progress</i>	700	93,794	(97,366)	(2,872)
F: Accessible Toilet Remodel	<i>In Progress</i>	-	66,109	(13,800)	52,309
LSC space x1 - D: Remodel to create office	<i>In Progress</i>	-	77,940	(78,762)	(822)
Totals		<u>208,733</u>	<u>431,865</u>	<u>(677,642)</u>	<u>(37,044)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	59,601
Funds Receivable from the Ministry of Education	96,645

16. Funds Held on Behalf of Transport Network

Northern Southland College is the lead school funded by the Ministry of Education to hold funds on behalf of the Dome Transport network. The network provides school bus transport for pupils of Northern Southland College, Balfour School, Lumsden School and Mossburn School.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds held at beginning of the year	41,405	41,405	40,861
Funds received from the Ministry of Education	959,129	908,663	908,663
Funds received from paying students	3,497	-	-
Interest received	706	68	68
Total funds received	<u>963,332</u>	<u>908,731</u>	<u>908,731</u>
Funds Spent on Behalf of the Cluster	<u>(902,883)</u>	<u>(795,441)</u>	<u>(794,897)</u>
Funds remaining	<u>101,854</u>	<u>154,695</u>	<u>154,695</u>
<i>Distribution to Schools:</i>			
Northern Southland College	(25,494)	(49,637)	(49,637)
Balfour School	(15,082)	(27,510)	(27,510)
Lumsden School	(9,751)	(15,483)	(15,483)
Mossburn School	(11,177)	(20,660)	(20,660)
Total Distributions	<u>(61,504)</u>	<u>(113,290)</u>	<u>(113,290)</u>
Funds Held at Year End	<u>40,350</u>	<u>41,405</u>	<u>41,405</u>

These assets form part of the school's assets and are presented on the school's statement of financial position

Current Assets

Cash at bank	350	1,405	1,405
Short term bank deposits	40,000	40,000	40,000
Equity	<u>40,350</u>	<u>41,405</u>	<u>41,405</u>

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

17. Funds Held on Behalf of Parent Teacher Association

Northern Southland College Parent Teacher Association is a committee tasked with encouraging parental involvement with the College. This involves arranging educational evenings and fundraising for specific initiatives.

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Funds Held at Beginning of the Year	10,541	10,541	32,157
Funds Received from Fundraising	934	-	13
Total funds received	<u>934</u>	<u>-</u>	<u>13</u>
Funds Spent on Behalf of the Association			
Fundraising / School Donations	542	-	(21,629)
Field Days	-	-	-
Total Expenses	<u>542</u>	<u>-</u>	<u>(21,629)</u>
Funds Held at Year End	<u><u>12,017</u></u>	<u><u>10,541</u></u>	<u><u>10,541</u></u>

18. Related Party Transactions

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

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

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals, Assistant Principal, Head of Junior High School Campus, and Heads of Departments.

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,731	3,345
<i>Leadership Team</i>		
Remuneration	1,551,157	1,589,981
Full-time equivalent members	14.00	14.77
Total key management personnel remuneration	1,554,888	1,593,326

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principals during the year was in the following band:

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
100-110	5	5
110-120	2	1
120-130	3	3
	10	9

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

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

20. 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:

	2022	2021
	Actual	Actual
Total	\$0	\$0
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

TAPEC Wash-up Funding

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teach Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital work as follows:

- a) \$2,385,675 contract for updated AMS CP: C, F, G Upgrades incl. associated Compliance Work to be completed in 2023, which will be fully funded by the Ministry of Education. \$1,061,592 has been received of which \$1,152,320 has been spent on the project to date.
- b) \$81,759 contract for Boiler: Temporary Replacement work to be completed in 2023, which will be fully funded by the Ministry of Education. \$81,083 has been received of which \$81,291 has been spent on the project to date.
- c) \$125,974 contract for Site, B,D,E,F: Visual Property Modifications to be completed in 2022, which will be fully funded by the Ministry of Education. \$107,744 has been received of which \$110,149 has been spent on the project to date.
- d) \$148,108 contract for F: Accessible Toilet Remodel to be completed in 2023, which will be fully funded by the Ministry of Education. \$66,109 has been received of which \$85,712 has been spent on the project to date.
- e) \$85,489 contract for LSC space x1 - D: Remodel to create office to be completed in 2023, which will be fully funded by the Ministry of Education. \$77,940 has been received of which \$93,792 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$138,750)

Northern Southland College
Notes to the Financial Statements
For the year ended 31 December 2022

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease for the service portion of the photocopier

	2022 Actual \$	2021 Actual \$
No later than One Year	5,347	5,347
Later than One Year and No Later than Five Years	5,794	11,141
	11,141	16,488

The total lease payments incurred during the period were \$5,347 (2021: \$5,347).

23. Financial Instruments

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

Cash and receivables

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	671,766	846,825	716,588
Receivables	205,295	285,182	285,182
Investments - Term Deposits	200,000	39,999	39,999
Total Financial assets measured at amortised cost	1,077,061	1,172,006	1,041,769

Financial liabilities measured at amortised cost

Payables	245,964	227,277	227,277
Finance Leases	45,205	56,215	56,215
Total Financial Liabilities Measured at Amortised Cost	291,169	283,492	283,492

24. Events After Balance Date

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

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Analysis of Variance Reporting

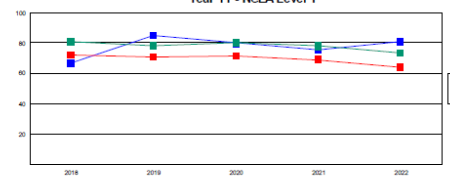
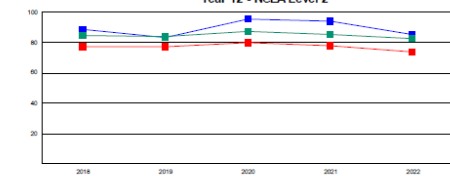
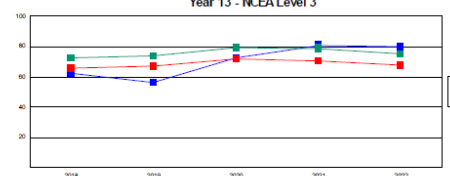
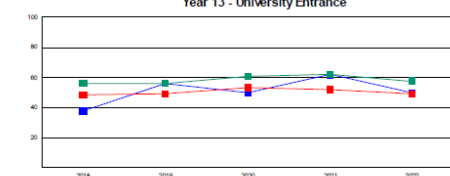


School Name:	Northern Southland College	School Number:	0395
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Strategic Aim:	Create a school culture that values lifelong learning and allows students to reach their academic potential. We will have high expectations.
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Annual Aim:	Raising Student Achievement.
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Target:	<p>NCEA</p> <ul style="list-style-type: none"> - Improve NCEA endorsements across the senior school, encourage Scholarship entry - Level 1 - Merit 35%, Excellence 20% - Level 2 - Merit 30%, Excellence 15% - Level 3 - Merit 25%, Excellence 15% <p>Year 7-10</p> <ul style="list-style-type: none"> - Review assessment, tracking and reporting and develop student profiles on Kamar <p>Attendance</p> <ul style="list-style-type: none"> - All student's individual attendance is over 90%
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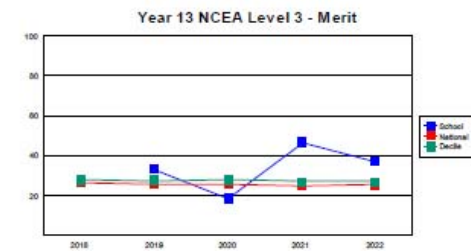
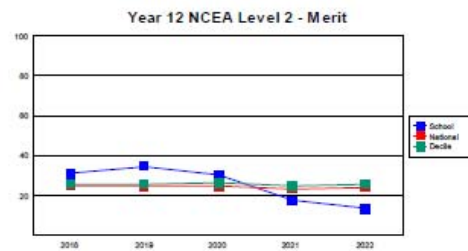
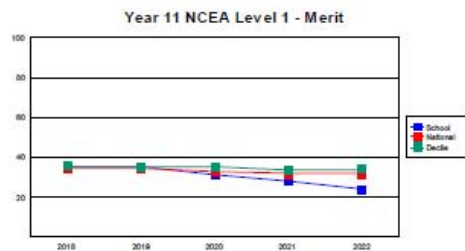
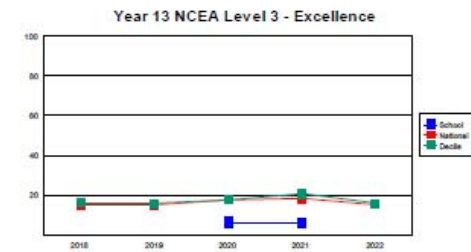
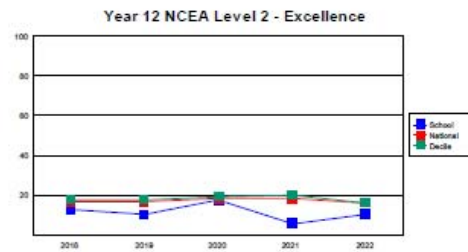
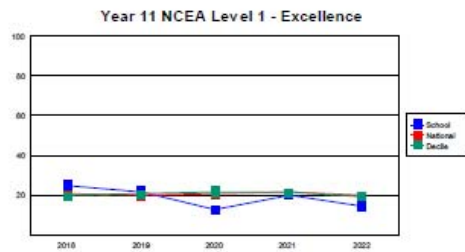
Baseline Data:	<p>Achievement in NCEA and UE: Northern Southland College Generated 9-Feb-2023</p> <p>PR2 - Enrolment Based Cumulative Overall Results</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th rowspan="2">Academic Year</th> <th colspan="4">Northern Southland College</th> <th colspan="4">National</th> <th colspan="4">Decile 7</th> </tr> <tr> <th>Year 11 NCEA L1</th> <th>Year 12 NCEA L2</th> <th>Year 13 NCEA L3</th> <th>Year 13 UE</th> <th>Year 11 NCEA L1</th> <th>Year 12 NCEA L2</th> <th>Year 13 NCEA L3</th> <th>Year 13 UE</th> <th>Year 11 NCEA L1</th> <th>Year 12 NCEA L2</th> <th>Year 13 NCEA L3</th> <th>Year 13 UE</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>66.7</td> <td>88.9</td> <td>62.5</td> <td>37.5</td> <td>72.4</td> <td>77.6</td> <td>66.1</td> <td>48.9</td> <td>80.8</td> <td>85.1</td> <td>72.8</td> <td>56.0</td> </tr> <tr> <td>2019</td> <td>85.2</td> <td>83.3</td> <td>56.3</td> <td>56.3</td> <td>70.6</td> <td>77.5</td> <td>67.3</td> <td>49.3</td> <td>78.1</td> <td>83.8</td> <td>73.6</td> <td>55.8</td> </tr> <tr> <td>2020</td> <td>80.0</td> <td>95.8</td> <td>72.7</td> <td>50.0</td> <td>71.8</td> <td>80.1</td> <td>72.1</td> <td>53.4</td> <td>80.6</td> <td>87.6</td> <td>79.5</td> <td>60.9</td> </tr> <tr> <td>2021</td> <td>75.8</td> <td>94.4</td> <td>81.0</td> <td>61.9</td> <td>69.2</td> <td>77.9</td> <td>70.5</td> <td>51.9</td> <td>78.0</td> <td>85.7</td> <td>78.9</td> <td>62.5</td> </tr> <tr> <td>2022</td> <td>80.8</td> <td>85.3</td> <td>80.0</td> <td>50.0</td> <td>64.0</td> <td>74.2</td> <td>67.6</td> <td>49.1</td> <td>73.8</td> <td>82.8</td> <td>75.4</td> <td>57.8</td> </tr> </tbody> </table> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <p style="text-align: center;">Year 11 - NCEA Level 1</p>  </div> <div style="width: 50%;"> <p style="text-align: center;">Year 12 - NCEA Level 2</p>  </div> <div style="width: 50%;"> <p style="text-align: center;">Year 13 - NCEA Level 3</p>  </div> <div style="width: 50%;"> <p style="text-align: center;">Year 13 - University Entrance</p>  </div> </div>	Academic Year	Northern Southland College				National				Decile 7				Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	2018	66.7	88.9	62.5	37.5	72.4	77.6	66.1	48.9	80.8	85.1	72.8	56.0	2019	85.2	83.3	56.3	56.3	70.6	77.5	67.3	49.3	78.1	83.8	73.6	55.8	2020	80.0	95.8	72.7	50.0	71.8	80.1	72.1	53.4	80.6	87.6	79.5	60.9	2021	75.8	94.4	81.0	61.9	69.2	77.9	70.5	51.9	78.0	85.7	78.9	62.5	2022	80.8	85.3	80.0	50.0	64.0	74.2	67.6	49.1	73.8	82.8	75.4	57.8
Academic Year	Northern Southland College				National				Decile 7																																																																																		
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2019	85.2	83.3	56.3	56.3	70.6	77.5	67.3	49.3	78.1	83.8	73.6	55.8																																																																															
2020	80.0	95.8	72.7	50.0	71.8	80.1	72.1	53.4	80.6	87.6	79.5	60.9																																																																															
2021	75.8	94.4	81.0	61.9	69.2	77.9	70.5	51.9	78.0	85.7	78.9	62.5																																																																															
2022	80.8	85.3	80.0	50.0	64.0	74.2	67.6	49.1	73.8	82.8	75.4	57.8																																																																															

NCEA Certificate Endorsement: Northern Southland College

Generated 9-Feb-2023

PR4 - Cumulative Results by Percentage

Academic Year	Northern Southland College			National			Decile 7		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence									
2018	25.0	12.5		20.5	16.5	15.0	19.7	17.8	16.2
2019	21.7	10.0		19.9	16.7	14.8	20.6	17.6	15.8
2020	12.5	17.4	6.3	20.7	17.9	17.5	21.5	19.4	17.7
2021	20.0	5.9	5.9	21.1	17.9	17.9	21.3	20.0	20.6
2022	14.3	10.3		19.5	16.2	15.4	19.4	16.1	15.6
Achieved with Merit									
2018	35.0	31.3		34.3	25.2	27.0	35.4	26.1	28.3
2019	34.8	35.0	33.3	33.9	25.1	26.2	35.0	26.2	27.7
2020	31.3	30.4	18.8	32.3	24.9	26.3	34.9	26.7	28.1
2021	28.0	17.6	47.1	31.9	23.8	25.3	33.4	25.2	27.2
2022	23.8	13.8	37.5	31.9	24.5	25.8	33.8	26.3	27.2



Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																																								
<p>Recognition of high achievers at assemblies, in tutor groups and in class</p> <p>Continued high expectations from subject and tutor teachers of our students</p> <p>Attendance – continued monitoring by DP, Dean and Tutor Group teachers. Worked with Guidance/LSC/RTLB and other agencies where required to improve attendance</p>	<table border="1" data-bbox="645 357 1142 507"> <thead> <tr> <th>ACHIEVEMENT</th> <th>NSC</th> <th>NAT</th> <th>DEC 4-7</th> </tr> </thead> <tbody> <tr> <td>LEVEL 1</td> <td>81%</td> <td>64%</td> <td>74%</td> </tr> <tr> <td>LEVEL 2</td> <td>85%</td> <td>74%</td> <td>83%</td> </tr> <tr> <td>LEVEL 3</td> <td>80%</td> <td>68%</td> <td>75%</td> </tr> <tr> <td>UE</td> <td>50%</td> <td>49%</td> <td>58%</td> </tr> </tbody> </table> <table border="1" data-bbox="645 555 1142 644"> <thead> <tr> <th>LEVEL 1</th> <th>NSC</th> <th>NAT</th> <th>DEC 4-7</th> </tr> </thead> <tbody> <tr> <td>MERIT</td> <td>24%</td> <td>32%</td> <td>34%</td> </tr> <tr> <td>EXCELLENCE</td> <td>14%</td> <td>20%</td> <td>19%</td> </tr> </tbody> </table> <table border="1" data-bbox="645 651 1142 740"> <thead> <tr> <th>LEVEL 2</th> <th>NSC</th> <th>NAT</th> <th>DEC 4-7</th> </tr> </thead> <tbody> <tr> <td>MERIT</td> <td>14%</td> <td>24%</td> <td>26%</td> </tr> <tr> <td>EXCELLENCE</td> <td>10%</td> <td>16%</td> <td>16%</td> </tr> </tbody> </table> <table border="1" data-bbox="645 746 1142 836"> <thead> <tr> <th>LEVEL 3</th> <th>NSC</th> <th>NAT</th> <th>DEC 4-7</th> </tr> </thead> <tbody> <tr> <td>MERIT</td> <td>38%</td> <td>26%</td> <td>27%</td> </tr> <tr> <td>EXCELLENCE</td> <td>0%</td> <td>15%</td> <td>16%</td> </tr> </tbody> </table> <p>Overall school attendance 89%</p>	ACHIEVEMENT	NSC	NAT	DEC 4-7	LEVEL 1	81%	64%	74%	LEVEL 2	85%	74%	83%	LEVEL 3	80%	68%	75%	UE	50%	49%	58%	LEVEL 1	NSC	NAT	DEC 4-7	MERIT	24%	32%	34%	EXCELLENCE	14%	20%	19%	LEVEL 2	NSC	NAT	DEC 4-7	MERIT	14%	24%	26%	EXCELLENCE	10%	16%	16%	LEVEL 3	NSC	NAT	DEC 4-7	MERIT	38%	26%	27%	EXCELLENCE	0%	15%	16%	<p>Overall pass rates continue to be above national and decile averages, in some cases significantly (eg. all levels at least 11% above national average). University entrance matches national average</p> <p>Merit and Excellence endorsements in the main continue to be below national and decile averages, despite this being a PLD focus and teaching targeting this outcome. Level three Merit endorsements was pleasing but this was a small cohort and is balanced by 0% Excellence endorsements.</p> <p>COVID had some impact in students focussing on passing being good enough but is no excuse.</p> <p>Overall attendance was impacted by a large % of COVID illness throughout the school year. 2023 focus will be on improving 'regular attendance measures' instead of the blunt 'overall attendance' metric used in the past.</p>	<p>ERO Evaluation partner focus is on boys engagement and achievement to gain parity with girls</p> <p>Continue implementation of Curriculum Group and work with School Evaluation Team and ERO Evaluation Partner to improve outcomes for boys. 2022 data gathered shows a gap in achievement at year 11. At year 12 and 13 no statistically significant difference between achievement of boys and girls. 2023 focus will be on increasing boys engagement/aspirations to achieve at a higher level</p> <p>Continue Northern Hub attendance cluster meetings (started in 2022). Apply for engagement funding for a community mentor to strengthen relationships between home and school for chronic non-attenders in our cluster.</p>
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<p>Planning for next year:</p>																																																											
<p>Continue to work with ERO Evaluation Partner to improve boys engagement and achievement – targeting year 11 Community mentor to engage with whanau to improve attendance across the Northern Hub cluster of schools (families identified by each school) Quality teaching practices that engage and inspire students to achieve at a higher level Collect more specific attendance data (eg. regular attendance rates, etc) to be able to identify students that require support/intervention</p>																																																											

School Name:	Northern Southland College	School Number:	0395
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Strategic Aim:	Role model reflective practice and use our knowledge of student achievement to guide us in the next steps of their learning.
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Annual Aim:	Develop review cycles at all layers of the College operation.
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Target:	<ul style="list-style-type: none"> - BOT Policy Review Sub-Committee continue to meet - Departments – continue to develop sustainable review systems - Maori consultation occurs - ERO review continues
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Baseline Data:	Over the past 3 years, internal review processes at all levels of the College have been targeted.
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Policy Review Cycle	School Docs being used. Policies were reviewed and ratified as required.	Better system and easier for all to understand and give feedback	Continue to use School Docs
Departments continue to review systems	Annual Department Reports streamlined but still require improvements to have standardised data across departments	Department reporting instructions to HODs need to be improved for clarity	Action clearer guidelines for HOD reporting
Maori Consultation	Community hui was organised but did not proceed	Covid complications originally changed the hui dates and then postponed to 2023	Hui term 2 2023
ERO review	Good progress made on ERO/NSC focus area	Lots of support from ERO Evaluation Partner and NSC Evaluation Team.	Ongoing

Planning for next year:

<p>Maori Consultation hui term 2 Health and Physical Education consultation term 1</p>
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School Name:	Northern Southland College	School Number:	0395
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Strategic Aim: Instil confidence in our students by providing an environment that is both emotionally and physically safe. Classrooms will be inclusive and cater for the needs of all learners, regardless of age, ethnicity, gender or ability.

Annual Aim: Continue staff and student wellbeing plan.

Target:
Reduce staff stress
Ensure staff and students feel valued and that they are cared for
Physical Environment ongoing audit for safety and wellbeing

Baseline Data: Staff and Student surveys were conducted in 2017 and repeated in 2018.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Wellbeing initiative (FiNSCoL Kahui Ako Achievement Challenge)	Staff involvement in wellbeing workshops as part of staff and FiNSCoL PLD. Staff initiatives developed – buddy systems for mental health check ins, staff wellbeing rewards (anonymous and targeted). Creating a climate of care.	Some feel valued and cared for. Manaakitanga and whanaungatanga clearly visible.	Staff wellbeing must continue to be our focus. Make it a priority to check in with staff and find ways to keep staff functioning well in trying times (eg. time away when required, family support, professional support). If staff are well and cared for they will serve our school community well.
Pastoral team focus on student wellbeing. Explicit information highlighting who to go to for help and how to access via a variety of methods and personnel.	Student feedback via pastoral team that students were able to access the help they required if required and that they knew who and how.	Better visibility of resources.	Continue to highlight the available support structures.
Student subject surveys	Ongoing – twice a term		
Physical Environment audit	Ongoing – continual improvements being made for the benefit of staff and students	Changes made for equity of access and also improvements (eg. foliage removal for better natural lighting in classrooms)	Improvements to continue in line with 10YP and 5YA

Planning for next year:

Continue to find ways to reduce/contain staff workload and recognise staff for the work that they do.
Staff wellbeing survey and principal survey to continue.
Student subject survey (Terms 1 & 3) and wellbeing survey (Terms 2 & 4) to continue.
Kahui ako wellbeing focus to continue

School Name:	Northern Southland College	School Number:	0395
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Strategic Aim: **Respect the uniqueness of New Zealand society with a particular understanding of our Bi-cultural partnership with Tangata Whenua.**

Annual Aim: - Increase staff confidence and competence in the use of Te Reo Māori and understanding of Tikanga.

Target: All staff participate in and commit to improving Te Reo knowledge and use at NSC.

Baseline Data:

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
1) Continued awareness of Māori / Pasifika students 2) Basic Te Reo spoken and normal part of conversations 3) Kapahaka group 4) Working with Runanga on Histories Curriculum and NCEA implementation	1) Able to track using Kamar 2) Staff Te Reo PLD in house at staff meetings AND continued staff development in a range of Te Reo courses to suit the needs of the individuals. 3) Well supported – Staff lead and assisted by REAP tutor	2) Staff are improving knowledge and use of Te Reo	1) Māori Community consultation hui. Māori Student Voice. 2) Regular staff PLD to continue 3) Kapahaka group to attend Polyfest

Planning for next year:

Consultation – Māori Community – Term 2
 Principal to collect Māori student voice.
 Appoint TIC cultural capacity to help staff and students with their needs
 Work with Kahui Ako (FiNSCoL) with cultural competency work

School Name:	Northern Southland College	School Number:	0395
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Strategic Aim:	Instil confidence in our students by providing an environment that is both emotionally and physically safe. Classrooms will be inclusive and cater to the needs of all learners, regardless of age, ethnicity, gender or ability.
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Annual Aim:	10 Year Property Plan Implemented.
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Target:	Make the best use of the money available.
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Baseline Data:	
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Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
1) Timelines and budget adhered to for major projects	1) Major project (Blocks G, F, C) almost completed but behind timeline – STILL AWAITING FINAL COUNCIL SIGN OFF	1) Southland District Council hold ups	1) Blocks C/F/G still to be signed off
2) Painting programme back on track	2) Local painter engaged	2) work progressed as expected	2) Painting programme paused due to new 10YP being processed. Do not want to paint things that may be identified to be replaced (eg. roof)
3) Boiler replacement	3) Temporary boiler installed. Removal and replacement plans formulated	3) Progressed a bit slower than expected. MOE project, not entirely sure for the reasons.	3) Old boiler to be removed and new one installed in 2023.
4) F Block Toilet	4) Complete but awaiting council sign off	4) Same reasons as identified in 1)	4) Complete Visual Modifications
5) New teaching space	5) Plans sorted and timeline given but not adhered to	5) Classrooms are ready for relocation into position but again awaiting approval from Southland District Council to proceed. This is an MOE contract and we have been working hard to get this project moving. Hopefully will happen in 2023.	5) New teaching space to be put in place and being used!
6) Early Learning Centre onsite	6) Discussions held. Next steps in the hands of the Early Learning Centre staff and MOE to decide if this will proceed		6) Wait for notification as to whether this will proceed

Planning for next year:

Sign off blocks C/F/G and F block toilet
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Boiler replacement.
New classroom to be installed
Finalise new 10YP

Northern Southland College
Kiwisport Report
For the year ended 31 December 2022

Kiwisport

Kiwisport is a Government funding initiative to support students participation in organised sports. During 2022, the school received total Kiwisport funding of \$4,554 (excluding GST). The funding was spent on contributing to the Sports Coordinator's salary and the purchase of lunchtime sports equipment.