

Nelson College for Girls



PREPARATORY SCHOOL

Nelson College for Girls

Preparatory School Incorporated

Annual Report

For the Year Ended 31 December 2022

Ministry Number: 4121

Principal: Cathy Ewing

School Address: 400 Trafalgar Street South, Nelson 7010

School Postal Address: PO Box 842, Nelson, 7040

School Phone: 03 548 2194

School Email: prep@ncg.school.nz

Nelson College for Girls

Preparatory School Incorporated

Financial Statements - For the year ended 31 December 2022

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Nelson College for Girls Preparatory School Inc

Entity Information

For the year ended 31 December 2022

Name of Entity

Nelson College for Girls Preparatory School Incorporated

Type of Entity and Structure

Nelson College for Girls Preparatory School Incorporated (the School) is a private school within the meaning ascribed to that term by the Education and Training Act 2020 and is governed by the Nelson College for Girls Board of Trustees.

Vision

At Nelson College for Girls Preparatory School it is our vision that each girl becomes the best she can, that she is valued for her contribution to our school, and is a happy, confident, independent learner and thinker who will stand out in secondary school education and beyond.

Financial Details

The school receives income from students' families and government grants.

Contact Details

Physical Address:	400 Trafalgar Street South, Nelson 7010
Postal Address:	PO Box 842, Nelson, 7040
Phone:	03 548 2194
Email:	prep@ncg.school.nz

Charities Commission Registration Number: CC39769

Nelson College for Girls Preparatory School Inc
Statement of Responsibility
For the year ended 31 December 2022

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

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

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

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

Helen Taylor-Young
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

11/9/2023
Date

Heather Jane McEwen
Full Name of Principal
(Acting)

[Signature]
Signature of Principal (Acting)

11-09-2023
Date

Nelson College for Girls Preparatory School Inc
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget (Unaudited)	Actual
Revenue				
Government Grants	2	92,900	100,176	100,179
Locally Raised Funds	3	660,913	649,996	678,515
Interest		15,817	7,000	8,615
		<u>769,630</u>	<u>757,172</u>	<u>787,309</u>
Expenses				
Locally Raised Funds	3	21,837	17,048	51,087
Learning resources	4	569,057	561,621	536,512
Administration	5	103,325	89,849	76,127
Finance		1,852	3,852	2,498
Property	6	51,759	48,592	41,264
Depreciation	10	27,901	28,404	27,819
		<u>775,731</u>	<u>749,366</u>	<u>735,307</u>
Net Surplus / (Deficit) for the year		<u>(6,101)</u>	<u>7,806</u>	<u>52,002</u>
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the year		<u>(6,101)</u>	<u>7,806</u>	<u>52,002</u>

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

Nelson College for Girls Preparatory School Inc
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Balance at 1 January	1,185,226	1,185,226	1,133,224
Total comprehensive revenue and expense for the year	(6,101)	7,806	52,002
Ministry capital contribution for equipment	0	0	0
Net movement in reserves (including Trusts) and Bequests	0	0	0
Equity at 31 December	1,179,125	1,193,032	1,185,226
Retained Earnings	1,174,506	1,188,996	1,181,190
Reserves	4,036	4,036	4,036
Equity at 31 December	1,178,542	1,193,032	1,185,226

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 school is not required to repay these funds.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Reserves			
Opening Balance	4,036	4,036	4,036
Interest less distribution to students	-	-	-
Closing Balance	4,036	4,036	4,036

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

Nelson College for Girls Preparatory School Inc
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget (Unaudited)	Actual
Total Equity		1,178,542	1,193,032	1,185,226
Represented by:				
Current Assets				
Cash and Cash Equivalents	7	298,074	247,998	235,194
Accounts Receivable	8	95,162	507,219	507,219
Prepayments		1,254	0	0
Investments	9	557,483	546,476	546,476
		<u>951,972</u>	<u>1,301,693</u>	<u>1,288,889</u>
Current Liabilities				
Accounts payable	11	82,571	89,628	90,427
Related Party Advance	12	1,917	3,357	3,357
Revenue Received in Advance	13	294,810	625,656	625,656
Finance Lease Liability - Current Portion	14	2,779	2,874	2,874
		<u>382,076</u>	<u>721,516</u>	<u>722,314</u>
Working Capital Surplus/(Deficit)		569,896	580,177	566,575
Non Current Assets				
Property, plant and equipment	10	614,183	617,579	623,377
		<u>614,183</u>	<u>617,579</u>	<u>623,377</u>
Non Current Liabilities				
Finance Lease Liability	14	5,537	4,724	4,725
		<u>5,537</u>	<u>4,724</u>	<u>4,725</u>
Net Assets		1,178,542	1,193,032	1,185,226

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

Nelson College for Girls Preparatory School Inc
Statement of Cash Flows
For the year ended 31 December 2022

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
Notes			
Cash flows from Operating Activities			
Government Grants	92,900	100,176	100,178
Locally Raised Funds	21,545	26,536	50,758
Prep Fees	720,579	623,460	648,863
Goods and Services Tax (net)	(62,769)	-	8,899
Payments to Employees	(590,290)	(580,816)	(537,037)
Payments to Suppliers	(109,091)	(140,146)	(193,640)
Finance Cost	1,852		
Funds on Behalf of Third Parties	1,916		
Interest Received	15,817	7,000	8,615
Net cash from / (to) the Operating Activities	<u>92,459</u>	<u>36,210</u>	<u>86,636</u>
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(8,602)	(22,600)	(43,285)
Purchase of Investments	(11,007)	-	(106,245)
Net cash from / (to) the Investing Activities	<u>(19,609)</u>	<u>(22,600)</u>	<u>(149,530)</u>
Cash flows from Financing Activities			
Finance Lease Payments	(9,971)	-	(4,308)
Net cash from Financing Activities	<u>(9,971)</u>	<u>-</u>	<u>(4,308)</u>
Net increase/(decrease) in cash and cash equivalents	<u>62,880</u>	<u>13,610</u>	<u>(67,202)</u>
Cash and cash equivalents at the beginning of the year	235,194	234,388	302,396
Cash and cash equivalents at the end of the year	<u>7</u> <u>298,074</u>	<u>247,998</u>	<u>235,194</u>

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

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2022

a) Reporting Entity

Nelson College for Girls Preparatory School Incorporated is a private school within the meaning ascribed to that term by the Education and Training Act 2020 and is governed by the Nelson College for Girls Board of Trustees. The Board of Trustees 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, 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 3 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 3 as the School is not publically accountable and is not considered large as it falls below the expenditure threshold of \$2 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 these 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 period affected.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. 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.

Donations

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

Interest Revenue

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

d) 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.

e) Cash and Cash Equivalents

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

f) Accounts Receivable

Accounts Receivable represents items that the School 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 School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School 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

g) 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.

h) Property, Plant and Equipment

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.

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 Income. The Preparatory 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 \$460,000 which is their indemnity value as valued by Duke and Cooke as at December 2019.

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	12-50 years
Furniture and equipment	5-20 years
Information and communication technology	2-12 years
Leased assets held under a Finance Lease	3-4 years

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

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

Non cash generating assets

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

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

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

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

j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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

l) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

m) Financial Assets and Liabilities

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

n) 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.

o) Budget Figures

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

2. Government Grants

	2022 Actual	2022 Budget	2021 Actual
Operational grants	92,900	100,176	100,179
	<u>92,900</u>	<u>100,176</u>	<u>100,179</u>

3. Locally Raised Funds

	2022 Actual	2022 Budget	2021 Actual
Revenue			
Donations	-	-	-
School Activities	21,545	26,536	50,758
Preparatory School Fees	639,368	623,460	627,757
	<u>660,913</u>	<u>649,996</u>	<u>678,515</u>
Expenses			
School Activities	21,837	17,048	51,087
	<u>21,837</u>	<u>17,048</u>	<u>51,087</u>
<i>Surplus for the year Locally raised funds</i>	<u>639,075</u>	<u>632,948</u>	<u>627,428</u>

4. Learning Resources

	2022 Actual	2022 Budget	2021 Actual
Curricular	16,931	11,505	7,524
Library resources	4,935	4,716	4,928
Employee benefits - salaries	540,742	536,901	523,975
Staff development	6,449	8,499	85
	<u>569,057</u>	<u>561,621</u>	<u>536,512</u>

5. Administration

	2022 Actual	2022 Budget	2021 Actual
Audit fees	1,475	1,476	1,305
Consumables	8,076	4,500	2,795
Marketing & Hospitality	178	5,000	2,026
Other	24,450	23,462	21,896
Employee benefits - salaries	58,566	43,915	39,818
Insurance	9,692	9,696	7,718
Communication	888	1,800	569
	<u>103,325</u>	<u>89,849</u>	<u>76,127</u>

6. Property

	2022 Actual	2022 Budget	2021 Actual
Caretaking and cleaning consumables	16,652	16,584	14,156
Grounds Maintenance	0	0	510
Heat, light and water	7,262	7,260	7,211
Other	11,786	11,784	13,322
Rates	3,100	2,964	3,516
Repairs and Maintenance	12,958	10,000	2,549
	<u>51,759</u>	<u>48,592</u>	<u>41,264</u>

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget	2021 Actual
Bank Current Account	86,713	236,693	223,889
Bank Call Account	211,361	11,305	11,305
Short-term Bank Deposits	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>298,074</u>	<u>247,998</u>	<u>235,194</u>

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

8. Accounts Receivable

	2022 Actual	2022 Budget	2021 Actual
Receivables	<u>95,162</u>	507,219	507,219
	95,162	507,219	507,219
Receivables from Exchange Transactions	<u>95,162</u>	507,219	507,219
	95,162	507,219	507,219

2022 is significantly reduced compared to LY as 2021 included invoices for 2022

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget	2021 Actual
Current Asset Investments	<u>557,483</u>	546,476	546,476
	557,483	546,476	546,476

10. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Transfer \$	Depreciation \$	Total (NBV) \$
Building improvements	465,863	-	-	-	(12,842)	453,021
Land	97,000	-	-	-	-	97,000
Fixtures and fittings	-	15,420	-	-	(585)	14,835
Furniture and equipment	35,477	-	-	-	(5,063)	30,414
Information and communication technology	25,037	-	-	(7,401)	(6,782)	10,854
Leased equipment	-	3,286	-	7,401	(2,629)	8,058
Balance at 31 December 2022	<u>623,377</u>	<u>18,706</u>	<u>-</u>	<u>-</u>	<u>(27,901)</u>	<u>614,183</u>

	Cost \$	Accumulated Depreciation \$	Net Book Value \$
Building improvements	746,648	(293,626)	453,021
Land	97,000	-	97,000
Fixtures and fittings	15,420	(585)	14,835
Furniture and equipment	94,700	(64,285)	30,414
Information and communication technology	115,414	(104,560)	10,854
Leased equipment	<u>10,687</u>	<u>(2,629)</u>	<u>8,058</u>
	1,079,868	(465,686)	614,183

10. Property, Plant and Equipment cont.....

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building improvements	450,224	28,467	-	-	(12,827)	465,863
Land	97,000	-	-	-	-	97,000
Furniture and equipment	39,790	1,015	-	-	(5,327)	35,477
Information and communication technology	13,943	20,759	-	-	(9,665)	25,037
Balance at 31 December 2021	600,957	50,241	-	-	(27,819)	623,377

	Cost \$	Accumulated Depreciation \$	Net Book Value \$
Building improvements	746,648	(280,784)	465,863
Land	97,000	-	97,000
Furniture and equipment	94,700	(59,223)	35,477
Information and communication technology	137,209	(112,173)	25,037
	<u>1,075,557</u>	<u>(452,180)</u>	<u>623,377</u>

11. Accounts Payable

	2022 Actual	2022 Budget	2021 Actual
Operating Creditors	61,921	15,228	16,027
Employee Entitlements - salaries	9,018	0	0
GST payable	11,631	74,400	74,400
	<u>82,571</u>	<u>89,628</u>	<u>90,427</u>
Payables for Exchange Transactions	70,940	15,228	16,027
Payables for Non-Exchange Transactions - Taxes payable	11,631	74,400	74,400
	<u>82,571</u>	<u>89,628</u>	<u>90,427</u>

12. Related Party Advance

(This is current account with NCG)

	2022 Actual	2022 Budget	2021 Actual
Current account	1,917	3,357	3,357
	<u>1,917</u>	<u>3,357</u>	<u>3,357</u>

13. Revenue Received in Advance

	2022 Actual	2022 Budget	2021 Actual
Preparatory School Fees	294,810	625,656	625,656
	<u>294,810</u>	<u>625,656</u>	<u>625,656</u>

2022 is significantly reduced compared to LY as 2021 included invoices for 2022

14. Finance Lease Liability

The school has entered into finance lease agreements for computers and other ICT equipment.

Minimum lease payments payable:

	2022 Actual	2022 Budget	2021 Actual
No Later than One Year	2,779	2,874	2,874
Later than One Year and no Later than Five Years	5,537	4,724	4,724
	<u>8,316</u>	<u>7,599</u>	<u>7,598</u>

15. Related Party Transactions

Nelson College for Girls is considered to be a Related Party as its Board of Trustees effectively has control of the Preparatory School. Transactions between the Preparatory School and College relate to the payment for services such as accounting and secretarial, principal, caretaking and cleaning. The total value of these transactions during the year \$268,434 (2021 \$213,302). The dollar value of transactions owing at year end was \$21,066 (2021: \$3,357).

16. Contingencies

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

17. Commitments

There are no capital commitments as at 31 December 2022 (2021: nil)

Operating Commitments

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

Finance lease of photocopier and laptop.

	2022 Actual	2021 Actual
No later than one year	2,779	1,923
Later than one year and no later than five years	5,537	4,860
Later than five years	0	0
	8,316	6,783

18. 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	2021 Actual
Cash and cash equivalents	298,074	247,998	235,194
Receivables	95,162	507,219	507,219
Investments	557,483	546,476	546,476
	950,719	1,301,693	1,288,889

Financial Liabilities Measured at Amortised Cost

	2022 Actual	2022 Budget	2021 Actual
Payables	82,571	89,628	90,427
Finance Lease Liabilities	8,316	7,599	7,599
	90,887	97,227	98,026

19. Events After Balance Date

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

NCG Preparatory School Student Achievement Target 1 2022

Strategic goal	<p><i>To enhance mauri ora of our akonga, kaiako (strategic goal 1)</i></p> <p><i>To strengthen staff capabilities to support akonga to reach their potential (strategic goal 2)</i></p> <p><i>To partner with our whanau and community to enhance akonga success (strategic goal 3)</i></p>
Rationale	Initial assessments of the Year 7 intake do not correlate with information given by previous schools according to student's levels of achievement in Reading. On closer analysis of data of the intake need fluency (71%) and/or comprehension support (38%).
Target	<p>A) To increase fluency wpm (word per minute rate) by 30 wpm for 32 Year 7 students by the end of the year.</p> <p>B) To increase the See Reader level of achievement by 4 levels for 17 Year 7 students, initially placed by the benchmark at levels A-C by the end of the year.</p>
Baseline Data	<p>A) In Reading Plus Benchmark 1 results 32 students are reading below 205 wpm (words per minute) the expected rate for students this age. Average gain is 12 wpm a year but with targeted teaching, and time we feel they can improve more than that, hence increasing this average in our target.</p> <ul style="list-style-type: none"> • <i>19 students recorded below 205wpm in benchmark 3. 13/19 have weekly higher rate than this. Ranging from 208-384wpm. Of the remaining 6, they all improved; 5 of them by over 30wpm. BENCHMARK MAKES THEM SLOW DOWN EC 130 to 161wpm; IK 174-190wpm; JM 125-192wpm; MN 117-189wpm; GS 138-197wpm; AW 157-199wpm.</i> <p>B) In Reading Plus Benchmark 1 assessment 17 Year 7 students are reading at level A – C. Expected level by the end of the year is Level H. Overall, from this assessment only 7 students (16%) are achieving at or above the expected level.</p> <p><i>Of the 17 students above 7 are now reading At or Above the expected level. With another 6 within 1 level of the expected level by the end of the year. All of these students improved with level gains ranging from 3 to 8 levels gained this year. The expected shift would be 4 levels per year – 1 per term.</i></p> <p><i>Overall, for the Year 7 cohort, 25 students (57%) achieved At or Above in Benchmark 3 assessment. Based on weekly task 31/44 (48 in the year group but 4 students have started since end of Term 2) are achieving At or Above the expected level. This is a significant improvement from Term 1.</i></p> <p><i>Overall, both targets have above expected shifts, which not only improves the student's achievement and progress but their confidence with reading which can be seen anecdotally across all curriculum learning.</i></p>

Specific Actions What are we going to do?	<p>Responsibility Who will do it?</p> <p>Timeframe When will we do it?</p> <p>Resources What do we need?</p>	Outcomes What will be the benefits?	Monitoring and Reporting Midyear/Term 4/End of year	Evaluation So what? What did we learn? Next steps?
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<p>Assign specific individual assignments in Reading Plus based on the Initial placement and screening tests. Monitor results each week and alter assignments accordingly.</p>	<p>Reading Plus to begin with all students Term 1. Arahi teachers to monitor & alter weekly.</p>	<p>With scaffolded approach of the programme we would expect to see a level gained each term by each student.</p>	<p><i>Mid year:</i></p> <ul style="list-style-type: none"> • <i>Average wpm increase is 88</i> • <i>Average level gain is 3.1</i> • <i>23 students reading below 205 wpm in benchmark.</i> <p><i>End of Year:</i></p> <ul style="list-style-type: none"> • <i>Average wpm increase for the yr is 106wpm</i> • <i>Average level gain for the year is 4.4</i> • <i>19 students below 205wpm in benchmark. 13/19 have weekly higher rate than this. See above for further details.</i> 	<ul style="list-style-type: none"> • <i>With the 23 students reading below 205 wpm in benchmark, we analyzed their weekly tasks and altered them accordingly. Ie gave them more scanning for fluency tasks.</i> • <i>Have a class list for SR during class time, so all students are read with during a term.</i> • <i>Sharing of progress graph (teacher copy) with students more frequently – as above during a See Reader 1:1. This gives an even greater understanding of progress & next steps to the student than they see on their dashboard.</i> • <i>Motivational tool of ‘100 SR’ and ‘word count thermometer’</i>
<p>Direct teaching of the programmes 3 areas of reading ‘instruction’, including a focus on the use of reread strategy for comprehension.</p>	<p>Arahi teachers Term 1 onwards. Whole class initially then 1:1 support during each weekly session.</p>	<p>Structured improvement of all ‘core’ reading skills – comprehension, vocabulary and fluency.</p>	<p><i>Due to high absence rates, this has not had consistency across the class more in 1:1 with students. Rereads average is 64 per student to the end of Term 2.</i></p>	<p><i>Reread instruction has been direct taught in the whole class and when working 1:1 with students. Focus to promote this positive reading skill to use. Average 141 times per student (range is 5-452). This needs to be analyzed alongside students' comprehension % and the amount of reading they completed over the year. In 2023 continue to reinforce and have great visual representation within the classroom to reinforce and support this skill.</i></p>

<p>Regular communication with students and whanau on successes including wpm and level awards. Updates via learning conferences and emails to whanau. Includes invite to whanau for Parent workshop.</p>	<p>Arahi teachers Term 1 onwards both within the Reading Plus programme (message section) and face to face and emails.</p>	<p>Whanau engagement and support at home of programme and celebration of success.</p>	<p><i>2x Learning conferences completed and workshop held beginning of Term 2. Video sent home in Term 1 got positive feedback and was resent to whanau in term 2 for reminder.</i></p>	<p><i>Continued positive feedback from whanau in conferences and 'Drop in Mornings' over student progress when sharing individual progress records.</i></p> <p><i>Being able to have face to face information evening in 2023 will share overview, before parent workshop within the first 5 weeks. Support this with the video and follow up workshops throughout the year. Plan to share the 2022 progress data at our 2023 whanau workshops to illustrate success of programme.</i></p>
<p>Use the Reading Plus Skills Coaching for direct teaching sessions and independent learning – based on data from completed assignments. Student's results are found and updated weekly in Skill Group and Skill Summary reports.</p>	<p>Arahi teacher Term 3 and 4 Data from Reading Plus each week.</p>		<p><i>Due to high absence rates, direct skills teaching will begin in Term 3 at the start of each class session.</i></p>	<p><i>Whole class teaching of a skill before independent learning. Loading the PDF sheets into Teams so students can be directed here for extra support, revise and for whanau to support at home.</i></p> <p><i>From term 2 onwards and after a workshop explanation.</i></p>

NCG Preparatory School Student Achievement Target 2 2022

Strategic goal	<p><i>To enhance mauri ora of our akonga, kaiako (strategic goal 1)</i></p> <p><i>To strengthen staff capabilities to support akonga to reach their potential (strategic goal 2)</i></p> <p><i>To partner with our whanau and community to enhance akonga success (strategic goal 3)</i></p>
Rationale	A number of our incoming year 7 girls have poor Number Basic Facts knowledge, and most are achieving well below the expected level by the end of Year 7 - Stage 7, Brick 21
Target	By the end of 2022 we expect those working at Numeracy Number Knowledge Stage 4, 5 and 6 to improve by 5 basic facts <u>bricks</u> .
Baseline Data	<p>February 2022 80% (35/44) of the students are currently working well below Stage 4, 5 and 6 (up to Brick 18) which is the achievement level expected by the end of Year 6.</p> <p>November 2022 11% (5/44) of the students are currently working just below Stage 6 (Brick 18) which is the achievement level expected by the end of Year 6.</p> <p>Even though these students are still working below what is expected by the end of Year 6 they have improved an average of 14 bricks (range = 3 to 17) which is excellent progress and improvements considering some started on Brick 3, 5 and 8 (Year 1 and 2 level).</p> <p>11% of the Year 7 students finished the whole brick wall which is above the expected level by the end of Year 8.</p>

Specific Actions What are we going to do?	Responsibility Who will do it? Timeframe When will we do it? Resources What do we need?	Outcomes What will be the benefits?	Monitoring and Reporting Midyear/Term 4/End of year	Evaluation So what? What did we learn? Next steps?
Assess students' level by completing a Basic Facts Number Knowledge Brick test before identifying next steps for learning.	TP in maths classes during February.	The current achievement level of all students in a timed test will allow for individual placement on 'brick wall' so next steps are specific for students.	<i>Mid-year: monitoring scores and progress ongoing (KAMAR) throughout the year. Reported to parents on</i>	<i>What did we learn?</i> <i>Weekly testing motivated students. This made ākonga accountable with weekly checks and we made it compulsory for Term 3 and 4.</i>

			<p><i>student's brick level at end of Term 1.</i></p> <p>End of year: <i>Five ākongā working below B18 but have made excellent progress and improvement as they started the year achieving very low – B3/B5/B8 (Year 1 and 2)</i> <i>Two students didn't achieve the target, however both started on B17a and are now on 19a which is on target for where they need to be by the end of Year 8.</i></p> <p>End of year: <i>Excellent progress. Some outstanding value added for individual ākongā. Motivation levels and general confidence levels HIGH.</i></p>	<p><i>Term 4 we took the time factor out of testing which suited many ākongā especially our ākongā with higher needs. They find timed testing stressful, so we catered for their needs.</i></p> <p><i>The ākongā celebrated successes and felt proud as they could see their progress.</i></p> <p>Next steps: <i>Adapt the test to include higher levels of Number Knowledge like divisibility rules and more fraction/decimal and percentage conversions. On the current test there are only four fractions, decimal and percentage conversions questions. This is not enough to measure their understanding. This will continue to challenge more able students. Design testing to make it easier to track progress for kaiako. Gwen to help create something in InDesign.</i></p>
Contact home to inform parents where their daughters are and how they can help at home.	Email and/or newsletter to parents from TP/FT. Resources loaded into Year 7 TEAMS prior to this	Engagement and support from and at home, by clear communication from school of current levels of achievement.	<p><i>Mid-year: Positive responses to emails sent informing whānau of girls who need to practice more at home.</i></p> <p>End of year: <i>Parents that were individually emailed regarding their daughters</i></p>	<p>Next year: <i>Continue with the same but make more workshops available for parents. Send video recording home for those who are unable to attend. They can then see the progress their daughters have made or the learning they may need to continue to practice at home.</i></p>

			<p><i>need to do extra practice at home made significant progress.</i></p> <p><i>Many parents contacted TP and asked for printed resources to support their daughter practicing at home.</i></p>	<p><i>Continue to use visual aides for students ie flash cards.</i></p>
<p>Invite parents to Workshop to show using Mathletics at home and supporting their daughters needs for Basic Facts (Bricks). Resources are available in classrooms; wall displays and on TEAMS for each stage so parents and students can use these at home.</p>	<p>TP/FT Share at Parent workshop in Term 2 (delayed due to covid restrictions). Video of Mathletics and Bricks learning sent home to parents.</p>	<p>Clear communication between home and school of expectations and resources available for supporting students, will give whanau greater confidence to help their daughter.</p>	<p><i>Mid-year: A need to ensure girls are using available resources on TEAMS to support their learning. FT/TP to lift expectations and remind parents of what is available to help at home.</i></p> <p><i>End of year: TEAMS used as a resource by parents and ākongā more consistently throughout the year. A lot more than OneNote from previous years.</i></p> <p><i>More accountability from parents as they could see that their daughter had major number knowledge gaps.</i></p>	<p>Next steps <i>As above - Run more workshops for parents and ākongā. Once a term?</i></p>
<p>Retest at the end of Term 2 and send home emails on progress to all target</p>	<p>TP/FT</p>	<p>Reinforcement of progress and next learning with whanau, will</p>	<p><i>Mid-year: weekly Brick testing continued, and whanau informed of</i></p>	<p>Next steps <i>Continue programme next year.</i></p>

<p>whanau. Repeat end of term 3 and 4.</p>		<p>maintain engagement and support from home.</p>	<p><i>outcome via students. Results in assessment folder. Student voice for weekly testing to continue in Term 3.</i></p> <p>End of year: <i>Positive responses as needs were addressed. As progress was easy for ākongā to measure they could see and feel progress and felt PROUD of their success!</i></p>	
<p>Home contact to request attendance of students at Thursday morning 'Home learning Club' with NCG student tutors.</p>	<p>FT/TP Beginning of Term 2.</p>	<p>Weekly reinforcement of Maths concepts via Maths mate, Mathletics, or Bricks basic facts with NCG student support, will encourage progress and improve confidence.</p>	<p><i>Mid-year: some students are taking up this opportunity. Teachers contacted whanau at end of term 2, via reports, for daughters' attendance at these sessions.</i></p> <p>End of year <i>Hopefully a year of no interruptions due to covid and illnesses as it was hard to keep it going. Some follow-up is needed. Some teachers added loom videos with explanations for students which was a great support learning tool.</i></p>	<p>Next year: <i>All kaiako need to do more regular explicit teaching of number knowledge strategies as starters. Prep staff have already begun planning for this for 2023.</i></p> <p><i>Through workshops and conferences with whanau, ensure these concepts are supported and practiced at home; specifically with the students who have identified gaps or are achieving well below the expected level.</i></p>

NCG Preparatory School Student Achievement Target 3 2022

Strategic goal	<p><i>To enhance mauri ora of our akonga, kaiako (strategic goal 1)</i></p> <p><i>To strengthen staff capabilities to support akonga to reach their potential (strategic goal 2)</i></p> <p><i>To partner with our whanau and community to enhance akonga success (strategic goal 3)</i></p>
Rationale	Initial assessments of the Year 8 cohort show that 50% of the students are below the expected level for reading comprehension.
Target	To increase the See Reader level of achievement by 4 levels for 29 Year 8 students. These students were placed by the benchmark test at levels D-H. By the end of the year that all 29 students will be working at or above the expected level (I).
Baseline Data	<p>In Reading Plus Benchmark 1 assessment 29 Year 8 students are reading at level D – H. Expected level by the end of the year is Level I. Overall, from this assessment only 19 students are achieving at or above the expected level</p> <p>Mid-point three students have left Prep and 3 students have started. Of those three, 2 are below the expected level.</p> <p>We have still had a total of 9 students across 8AG and 8PN who are below level I. This has been a marked improvement as we only have 19% of students working below the expected level. That is an improvement of 41% in half a year.</p> <p>In Term 4 we only have 5 out of 48 students who are working below the expected level for year 8. This has been a marked improvement as we only have 10% of students working below the expected level. In total we have 8% of students working AT the expected level and 81% of students working ABOVE the expected level.</p>

Specific Actions What are we going to do?	Responsibility Who will do it? Timeframe When will we do it? Resources What do we need?	Outcomes What will be the benefits?	Monitoring and Reporting Midyear/Term 4/End of year	Evaluation So what? What did we learn? Next steps?
Assign specific individual assignments in Reading Plus based on the initial placement and screening tests. Monitor results each week and alter assignments accordingly.	Reading Plus to begin with all students Term 1. Arahi teachers to monitor & alter weekly.	With the scaffolded approach of the programme we would expect to see a level gained each term by each student.	We reported back to parents all student's progress. This was also shared with students.	Sharing the data with students was extremely motivating for them. Reading Plus is a successful programme which we should continue to use next year.
Identify, share results and goals with students and whanau.	Year 8 Arahi teachers. Share results in Term 1. Specific target group at	As a result of targeted teaching using the Reading Plus programme	As a result of targeted teaching using the Reading Plus programme	Sharing the results with our target group of students resulted in them creating a specific goal for reading

<p>Our target group i [redacted]</p> <p>[redacted]</p> <p>[redacted]</p> <p>[redacted]</p> <p>New students to 8AG are below the expected level [redacted]</p> <p>8PN is [redacted]</p> <p>[redacted]</p>	<p>the beginning of Term 2. Using Reading Plus programme.</p>	<p>our target group numbers have decreased.</p> <p>As a result of targeted teaching using the Reading Plus programme our target group numbers have decreased.</p>	<p>our target group numbers have decreased. Our target group has nine students in comparison to 29 at the beginning of the year.</p> <p>These students are: [redacted]</p> <p>Our target group was reduced to [redacted]</p>	<p>and aligning with the Reading Plus programme.</p> <p>Parents were informed via reports and learning conference that their daughter was below the expected level for Year 8.</p> <p>Next step is to celebrate the success students have achieved, while informing our remaining target group that they are our focus students.</p> <p>Again, their mid-year goal needs to be a Reading Plus focus.</p> <p>In Term 4 we celebrated success with our targets group (all students as well) and provided encouragement for the students. Worked one on one with individuals to support them further.</p>
<p>Focus on the use of reread strategy for comprehension (direct teaching).</p>	<p>Arahi teachers Term 1 onwards. Whole class initially then 1:1 support during each weekly session.</p>	<p>Structured improvement of all 'core' reading skills – comprehension, vocabulary and fluency.</p>	<p>Making students aware of the benefits of using re-reads.</p> <p>Students and parents were informed of the number of re-reads students were using or encouraged to use them.</p>	<p>Students need to be continually reminded about using re-reads and the benefits of it.</p> <p>The number of re-reads can be adjusted to student needs.</p> <p>This strategy worked and it continued into the second half of the year.</p>
<p>Regular communication with students and whanau on successes</p>	<p>Arahi teachers Term 1 onwards both within the Reading Plus programme</p>	<p>Support positive relationships with students and whanau.</p>	<p>Parents were informed via reports and learning conference that their</p>	<p>Next step to provide a whanau hui/workshop for Year 8 families.</p>


<p>including wpm and level awards. Updates via learning conferences and emails to whanau. Includes invite to whanau for Parent workshop.</p>	<p>(message section) and face to face and emails.</p>	<p>Making parents aware and students accountable for their progress and improved home learning completion.</p>	<p>daughter was below the expected level for Year 8.</p>	
<p>Use the Reading Plus Skills Coaching for direct teaching sessions and independent learning – based on data from completed assignments. Student's results are found and updated weekly in Skill Group and Skill Summary reports.</p>	<p>Arahi teacher Term 3 and 4 Data from Reading Plus each week.</p>	<p>Small group targeted teaching improves student outcome.</p>	<p>At the beginning of Term 2 'core' reading skills were specifically used in class teacher. However, as term progressed reading focus moved to cross-curricular reading (e.g research, close reading activities, reading for information)</p>	<p>We have realised that it is important to have a mixture of both 'core/skills' reading skills alongside other cross-curricular reading. As Book Club was introduced for our able readers, specific reading skills were taught through this. This also allowed for further, one-on-one teaching and due to smaller numbers of students continuing with the programme they felt more confident, seeking support and asking questions. Next step could be to consider teaching reading plus skills using the programme resources.</p>

NCG Preparatory School Student Achievement Target 4 2021

Strategic goal	<p><i>To enhance mauri ora of our akonga, kaiako (strategic goal 1)</i></p> <p><i>To strengthen staff capabilities to support akonga to reach their potential (strategic goal 2)</i></p> <p><i>To partner with our whanau and community to enhance akonga success (strategic goal 3)</i></p>
Rationale	<p>The trend of low performance in the Fraction section in IKAN will impact on student performance in other strands of Maths, especially measurement, number operations and algebra. Improved knowledge of Fraction will be an enabler to access new learning concepts. It is a foundation on which to build all Maths learning.</p>
Target	<p>By the end of the year all Year 8 students will be achieving in the IKAN assessment, Fraction section at stage 4, 5 and 6 with 100% accuracy.</p> <p>Our target group is [REDACTED]</p> <p>[REDACTED]</p> <p style="color: red;">Accuracy at stage 4 maintained. Significant improvement at Stage 5. A marked increase in accuracy at Stage 6 from Term 1 to Term 2. Were our targets realistic? Knowledge of decimals did improve in Stage 7 with 85% of students achieving 100% accuracy.</p>
Baseline Data	<p>Term 1 IKAN – Stage 4 100% accuracy, Stage 5 57% of students 100% accuracy, Stage 6 53% of students 100% accuracy. Only 27% of students gained 100% accuracy in stage 4, 5 and 6 in the fractions section of IKAN Term 1.</p> <p>Term 2 IKAN – Stage 4 100% accuracy, Stage 5 79% of students 100% accuracy, Stage 6 46% of students 100%. 46% of students gained 100% accuracy in Stage 4, 5 and 6 in the fraction's section of IKAN Term 2.</p> <p>Term 3 IKAN – Stage 4 98% accuracy, Stage 5 92% of students 100% accuracy, Stage 6 57% of students 100%. 40% of students gained 100% accuracy in Stage 4, 5 and 6 in the fraction's section of IKAN Term 2.</p> <p>Term 4 IKAN – Stage 4 100% accuracy, Stage 5 67% of students 100% accuracy, Stage 6 65% of student 100%. 38% of students gained 100% accuracy in Stage 4, 5, 6 in fraction's section of IKAN Term 2.</p> <p>By the end of the year the number achieving 100% accuracy at Stage 4, 5, 6, in fractions section rose from 27% at the beginning of the year to 38% at the end of the year.</p> <p>In our target group 15 students, out of 35 successfully completed the goal which was to get 100% in Stage 4, 5 and 6. This is an improvement of 43%.</p> <p>Reflections:</p> <ul style="list-style-type: none"> • The best results were in Term 3. We believe this is a result of targeted teaching in Number Knowledge through maths starters, bricks and Multiplicative unit taught that term.

	<ul style="list-style-type: none"> Results declined (still improved from Term 1) in Term 4, this may be a result of teaching different mathematical strands such as statistic and geometry. Furthermore, 8PN did not continue bricks into Term 4. <p>Things to consider for next year:</p> <ul style="list-style-type: none"> Will fractions be a focus or need for 2023 student intake Specific unit in fractions, decimals and percentages PD for Year 8 staff to develop their confidence in teaching fractions, decimals and percentages Using practical materials to support teaching and learning. Developing resources specific to fractions <p>Interesting</p> <ul style="list-style-type: none"> Comparing data with Maths Mate Mathletics booklets
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Specific Actions What are we going to do?	Responsibility Who will do it? Timeframe When will we do it? Resources What do we need?	Outcomes What will be the benefits?	Monitoring and Reporting Midyear/Term 4/End of year	Evaluation So what? What did we learn? Next steps?
Assess where the students are at by completing an IKAN test and specifically looking at the Fractions questions from Stage 4 – 8.	Rebecca Armstrong Anna Parkinson IKAN test March 2021	Improvement in Fractions will support performance in other strands of Maths, especially measurement, number operations and algebra.	The results were very low. 2022 was their first experience of this test within a time constraint. Some may be knowledge related or speed of recall. Over improvement across all stages. However, often students have got the same question incorrect in both assessments. This data will be shared with individual students. This will set platform goals.	Teach strategies and provide opportunities for regular practice. Work towards a shared understanding with parents, at conference times. In daily maths maintenance, teachers have ensured fractions has been included without exception. Monitoring completion of these tasks has given opportunity for one-to-one targeted teaching.
Identify target students.	Rebecca Armstrong Anna Parkinson	This will sharpen the focus to identify a specific group	Each term.	Refer above. Rather than the target students listed here, our focus

<p>Our target group is 8AG</p> 	<p>IKAN test forms</p>	<p>of target students whose needs can be addressed.</p> <p>In the goal setting process students were told/shown that they are in our target group. As a result, some students choose to align their goals with our target group.</p>		<p>was driven by ongoing monitoring. As a result, we were confident of those who required further teaching in this area.</p>
<p>Students and teacher identify where they are at, and what they need to learn.</p>	<p>Rebecca Armstrong Anna Parkinson Test papers to analyze and students to file in their assessment folder. Students assess their results and identify areas in which they need to improve on. Specifically looking at Place Value questions within the IKAN test.</p>	<p>Place value questions within Maths starters align directly with identified knowledge targets.</p> <p>Students will be able to recognize their own progress which may assist in motivation.</p>	<p>Over improvement across all stages. However, often students have got the same question incorrect in both assessments. This data will be shared with individual students. This will set platform goals.</p>	<p>Mathletics IKAN assessments were a useful resource for this. Use of concrete materials valuable for example meter rulers, cubes, multi-link cubes.</p>
<p>Ensure Maths starters in 8PN and 8AG specifically</p>	<p>In the first 10-15mins of each Maths lesson.</p>	<p>Students are continually being challenged with</p>	<p>After IKAN 2 it has been identified that we need to</p>	

contain questions that target place value.	Projector Students' maths books Paper copy of the math's starter questions.	place value questions, so learning is planned, is regular and specific to learning needs.	include a specific question from stage 6 (Write 4 and $\frac{1}{5}$ as a fraction) in our Maths starters.	
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Nelson College for Girls Preparatory School Inc
Board Of Trustees 2022

Name	Position	How position on Board was gained	Term expires	Occupation
Helen Taylor-Young	Presiding Member; Parent Representative	Elected June 2019; Re-elected Aug 2022	2025 (election month to be confirmed by NZSTA)	Stay at home Mum
Ursula O'Donohue	Co-opted Trustee	Co-opted Feb 2021	Feb 2023	Accountant
Mirka Langford	Deputy Presiding Member; Co-opted Trustee; then Selected Parent Representative	Co-opted April 2021; selected as Parent Rep Oct 2021; Re-elected Parent Rep Aug 2022	2025 (election month to be confirmed by NZSTA)	Environmental Advisor
Cathy Ewing	Principal	Appointed Jan 2011	n/a	Principal
David McGibbon	Parent Representative	Elected August 2022	2025 (election month to be confirmed by NZSTA)	Chief Executive Officer
Sarah Johns	Parent Representative	Elected August 2022	2025 (election month to be confirmed by NZSTA)	Teacher
Wendy Hunter	Parent Representative	Elected August 2022	2025 (election month to be confirmed by NZSTA)	Paediatrician
Shelly Hulland	Staff Representative	Elected June 2019, Re-elected August 2022	2025 (election month to be confirmed by NZSTA)	Teacher
Piata Taylor	Student Representative	Elected September 2022	Sep 2023	Student

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NELSON COLLEGE FOR GIRLS PREPARATORY SCHOOL INC.'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Nelson College for Girls Preparatory School Inc. (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 4 to 15, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 11 September 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance and Board of Trustees information, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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