

# QUEEN ELIZABETH COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 201

**Principal:** Chris Moller

**School Address:** Rangitikei Street, Palmerston North

**School Postal Address:** P.O Box 4047, Palmerston North 4442

**School Phone:** (06) 358 9033

**School Email:** office@qec.school.nz

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
S Speller	Presiding Member	Elected	Aug-25
C Moller	Principal	ex Officio	
S Te Riini	Parent Representative	Elected	Aug-25
R Tipu	Parent Representative	Elected	Aug-25
K Brown	Parent Representative	Co-Opted	Aug-25
S Bethel	Parent Representative	Co-Opted	Aug-25
J De Burgh	Staff Representative	Elected	Aug-25
P Samuel	Student Representative	Elected	Aug-24
C Stevenson	Student Representative	Elected	Aug-23

**Accountant / Service Provider:** Openbook Solutions Limited

# QUEEN ELIZABETH COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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# Queen Elizabeth College

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

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

Stefan Speller  
Full Name of Presiding Member

  
Signature of Presiding Member

27 May 2024  
Date:

CHRISTOPHER MOUER  
Full Name of Principal

  
Signature of Principal

27 May 2024  
Date:

# Queen Elizabeth College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,328,295	5,661,725	5,718,429
Locally Raised Funds	3	160,319	141,460	116,269
Interest		17,086	1,500	5,168
<b>Total Revenue</b>		<b>6,505,700</b>	<b>5,804,685</b>	<b>5,839,866</b>
<b>Expense</b>				
Locally Raised Funds	3	150,389	174,600	58,505
Learning Resources	4	3,944,025	3,356,527	3,599,798
Administration	5	842,380	989,968	766,792
Interest		3,550	0	4,055
Property	6	1,507,340	1,276,300	1,329,030
Loss on Disposal of Property, Plant and Equipment		643	5,000	1,631
<b>Total Expense</b>		<b>6,448,327</b>	<b>5,802,395</b>	<b>5,759,811</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>57,373</b>	<b>2,290</b>	<b>80,055</b>
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>57,373</b>	<b>2,290</b>	<b>80,055</b>

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



# Queen Elizabeth College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,044,258	1,044,258	964,203
Total comprehensive revenue and expense for the year		57,373	2,290	80,055
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Te Mana Tūhono		30,993	0	0
<b>Equity at 31 December</b>		1,132,624	1,046,548	1,044,258
Accumulated comprehensive revenue and expense		1,132,624	1,046,548	1,044,258
<b>Equity at 31 December</b>		1,132,624	1,046,548	1,044,258

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.

# Queen Elizabeth College

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	50,116	121,873	101,728
Accounts Receivable	8	393,089	230,000	225,450
GST Receivable		41,401	20,000	25,716
Prepayments		36,782	16,000	16,895
Inventories	9	36,688	40,000	44,610
Investments	10	100,000	200,000	100,000
Funds Receivable for Capital Works Projects	17	0	0	19,555
		658,076	627,873	533,954
<b>Current Liabilities</b>				
Accounts Payable	12	519,989	350,000	385,176
Revenue Received in Advance	13	35,349	10,000	8,809
Finance Lease Liability	15	25,399	20,978	24,438
Funds held in Trust	16	0	8,442	8,442
Funds held for Capital Works Projects	17	36,137	0	11,133
		616,874	389,420	437,998
<b>Working Capital Surplus/(Deficit)</b>		41,202	238,453	95,956
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,224,759	927,823	1,044,586
		1,224,759	927,823	1,044,586
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	120,424	112,195	67,196
Finance Lease Liability	15	12,913	7,533	29,088
		133,337	119,728	96,284
<b>Net Assets</b>		1,132,624	1,046,548	1,044,258
<b>Equity</b>		1,132,624	1,046,548	1,044,258

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



# Queen Elizabeth College

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,269,835	2,311,725	2,086,121
Locally Raised Funds		158,132	92,626	111,980
Goods and Services Tax (net)		(15,685)	(5,716)	(7,492)
Payments to Employees		(1,145,330)	(979,500)	(978,805)
Payments to Suppliers		(1,039,107)	(1,232,349)	(953,398)
Interest Paid		(3,550)	0	(4,055)
Interest Received		17,246	1,500	4,172
Net cash from/(to) Operating Activities		241,541	188,286	258,523
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		7,252	0	0
Purchase of Property Plant & Equipment (and Intangibles)		(328,472)	(58,234)	(255,271)
Purchase of Investments		0	(100,000)	0
Net cash from/(to) Investing Activities		(321,220)	(158,234)	(255,271)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(18,823)	(18,329)	(18,915)
Funds Administered on Behalf of Other Parties		46,889	8,422	(12,448)
Net cash from/(to) Financing Activities		28,067	(9,907)	(31,363)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(51,612)</b>	<b>20,145</b>	<b>(28,111)</b>
Cash and cash equivalents at the beginning of the year	7	101,728	101,728	129,839
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>50,116</b>	<b>121,873</b>	<b>101,728</b>

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

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

# Queen Elizabeth College

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Queen Elizabeth 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 statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

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

The Education and Training Act 2020 requires the 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 expense 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.

###### **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 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. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### **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 11.

###### **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 15. Future operating lease commitments are disclosed in note 22.





#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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) 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 include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

#### **g) Inventories**

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

#### **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 material.

#### **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.

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

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

#### **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	10–100 years
Furniture and equipment	0–20 years
Information and communication technology	3–10 years
Motor vehicles	5 - 20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **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 entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, 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.

#### **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 are earned.

#### **m) 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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



**n) 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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**o) 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 an 8 to 15 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.

**p) 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.

**q) 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.

**r) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**s) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,307,228	2,272,725	2,027,162
Teachers' Salaries Grants	2,964,346	2,500,000	2,774,457
Use of Land and Buildings Grants	1,005,344	850,000	852,202
Other Government Grants	51,377	39,000	64,608
	<u>6,328,295</u>	<u>5,661,725</u>	<u>5,718,429</u>

The school has opted in to the donations scheme for this year. Total amount received was \$49,473.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	0	200	590
Curriculum related Activities - Purchase of goods and services	3,718	250	2,756
Fees for Extra Curricular Activities	36,588	58,510	14,817
Trading	52,859	38,500	46,199
Fundraising & Community Grants	2,338	5,000	16,128
Other Revenue	64,816	39,000	35,779
	<u>160,319</u>	<u>141,460</u>	<u>116,269</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	91,064	125,100	30,602
Trading	59,061	49,500	27,903
Fundraising and Community Grant Costs	264	0	0
	<u>150,389</u>	<u>174,600</u>	<u>58,505</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>9,930</u>	<u>(33,140)</u>	<u>57,764</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	142,283	237,470	132,587
Information and Communication Technology	11,791	7,000	11,888
Library Resources	880	3,500	5,856
Employee Benefits - Salaries	3,574,532	2,923,000	3,278,822
Staff Development	13,489	10,560	8,557
Depreciation	201,050	174,997	162,088
	<u>3,944,025</u>	<u>3,356,527</u>	<u>3,599,798</u>



## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	9,261	13,000	8,991
Board Fees	4,065	7,500	3,075
Board Expenses	4,692	11,000	1,632
Communication	8,250	7,800	10,271
Consumables	35,426	19,700	24,392
Lunch in Schools	423,968	433,318	386,085
Legal Fees	0	4,000	0
Other	74,292	143,150	112,952
Employee Benefits - Salaries	262,609	319,000	201,352
Insurance	13,589	17,000	11,556
Service Providers, Contractors and Consultancy	6,228	14,500	6,486
	<u>842,380</u>	<u>989,968</u>	<u>766,792</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	9,558	6,900	6,041
Consultancy and Contract Services	73,846	68,000	56,587
Cyclical Maintenance	53,229	45,000	62,284
Grounds	42,217	29,900	32,125
Heat, Light and Water	75,951	51,500	67,554
Rates	22,022	17,000	22,613
Repairs and Maintenance	76,613	82,500	113,184
Use of Land and Buildings	1,005,344	850,000	852,202
Security	4,624	8,000	5,409
Employee Benefits - Salaries	143,936	117,500	111,031
	<u>1,507,340</u>	<u>1,276,300</u>	<u>1,329,030</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.

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	50,116	121,873	101,728
Cash and cash equivalents for Statement of Cash Flows	<u>50,116</u>	<u>121,873</u>	<u>101,728</u>

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

Of the \$50,116 Cash and Cash Equivalents, \$36,137 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



## 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	21,051	26,790	17,927
Receivables from the Ministry of Education	35,022	0	2,381
Loss on Uncollectible Accounts Receivable	0	(12,790)	(12,790)
Interest Receivable	1,241	1,000	1,401
Banking Staffing Underuse	81,386	0	0
Teacher Salaries Grant Receivable	254,389	215,000	216,531
	<u>393,089</u>	<u>230,000</u>	<u>225,450</u>
Receivables from Exchange Transactions	22,292	15,000	6,538
Receivables from Non-Exchange Transactions	370,797	215,000	218,912
	<u>393,089</u>	<u>230,000</u>	<u>225,450</u>

## 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
School Uniforms	36,688	40,000	44,610
	<u>36,688</u>	<u>40,000</u>	<u>44,610</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,000	200,000	100,000
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>100,000</u>	<u>200,000</u>	<u>100,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	86,247	9,854	(8,417)	0	(3,544)	<b>84,140</b>
Furniture and Equipment	700,634	256,083	(770)	0	(103,333)	<b>852,615</b>
Information and Communication	176,828	88,269	0	0	(61,586)	<b>203,511</b>
Motor Vehicles	10,513	21,348	0	0	(3,879)	<b>27,982</b>
Leased Assets	52,514	11,850	0	0	(27,315)	<b>37,048</b>
Library Resources	17,850	3,006	0	0	(1,393)	<b>19,463</b>
<b>Balance at 31 December 2023</b>	<b>1,044,586</b>	<b>390,410</b>	<b>(9,187)</b>	<b>0</b>	<b>(201,050)</b>	<b>1,224,759</b>

The net carrying value of furniture and equipment held under a finance lease is \$37,048 (2022: \$52,514)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	127,160	(43,020)	<b>84,140</b>	125,723	(39,476)	<b>86,247</b>
Furniture and Equipment	1,473,678	(621,063)	<b>852,615</b>	1,219,954	(519,320)	<b>700,634</b>
Information and Communication	736,316	(532,805)	<b>203,511</b>	648,047	(471,219)	<b>176,828</b>
Motor Vehicles	103,725	(75,743)	<b>27,982</b>	82,377	(71,864)	<b>10,513</b>
Leased Assets	89,845	(52,797)	<b>37,048</b>	87,619	(35,105)	<b>52,514</b>
Library Resources	67,466	(48,003)	<b>19,463</b>	64,460	(46,610)	<b>17,850</b>
<b>Balance at 31 December</b>	<b>2,598,190</b>	<b>(1,373,431)</b>	<b>1,224,759</b>	<b>2,228,180</b>	<b>(1,183,594)</b>	<b>1,044,586</b>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	86,301	80,000	76,393
Accruals	72,051	20,000	18,468
Employee Entitlements - Salaries	314,313	215,000	257,821
Employee Entitlements - Leave Accrual	47,324	35,000	32,494
	<b>519,989</b>	<b>350,000</b>	<b>385,176</b>
 Payables for Exchange Transactions	 519,989	 350,000	 385,176
	<b>519,989</b>	<b>350,000</b>	<b>385,176</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	13,541	0	0
Other revenue in Advance	21,808	10,000	8,809
	<u>35,349</u>	<u>10,000</u>	<u>8,809</u>

### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	67,196	67,196	68,728
Increase to the Provision During the Year	40,587	44,999	30,323
Use of the Provision During the Year	0	0	(31,855)
Other Adjustments	12,641	0	0
Provision at the End of the Year	<u>120,424</u>	<u>112,195</u>	<u>67,196</u>
Cyclical Maintenance - Current	0	0	0
Cyclical Maintenance - Non current	120,424	112,195	67,196
	<u>120,424</u>	<u>112,195</u>	<u>67,196</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on quotations.

### 15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	27,473	22,029	27,827
Later than One Year and no Later than Five Years	13,734	7,736	30,838
Later than Five Years	0	0	0
Future Finance Charges	(2,895)	(1,254)	(5,139)
	<u>38,312</u>	<u>28,511</u>	<u>53,526</u>
<b>Represented by</b>			
Finance lease liability - Current	25,399	20,978	24,438
Finance lease liability - Non current	12,913	7,533	29,088
	<u>38,312</u>	<u>28,511</u>	<u>53,526</u>

### 16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	0	8,442	8,442
Funds Held in Trust on Behalf of Third Parties - Non-current	0	0	0
	<u>0</u>	<u>8,442</u>	<u>8,442</u>

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





## 17. 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.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block K: Roofing & Ceiling Proj No 244146	0	34,518	(34,343)	0	175
K & R Roofing - Proj No 234425	11,133	0	0	0	11,133
Block R Upgrade - Proj No 233651	(19,555)	182,135	(137,751)	0	24,829
Totals	(8,422)	216,653	(172,094)	0	36,137

### Represented by:

Funds Held on Behalf of the Ministry of Education	36,137
Funds Receivable from the Ministry of Education	0

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Heating Upgrade - Proj No 226007	(60,627)	60,627	0	0	0
Flooring Covering - Proj No 214997	70,865	3,148	(74,013)	0	0
Blocks I, J and K Autex - SIP	(44,150)	33,288	0	10,862	0
Landscaping - SIP	31,537	4,008	(35,545)	0	0
Staff Room Renovation - Proj No 214996	3,389	3,811	(7,200)	0	0
K & R Roofing - Proj No 234425	44,887	0	(33,754)	0	11,133
Block R Upgrade	0	0	(19,555)	0	(19,555)
Totals	45,901	104,882	(170,067)	10,862	(8,422)

### Represented by:

Funds Held on Behalf of the Ministry of Education	11,133
Funds Receivable from the Ministry of Education	(19,555)

## 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 conditions 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.



## 19. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Executive Officer.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,065	3,075
<i>Leadership Team</i>		
Remuneration	544,912	493,887
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	548,977	496,962

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2	10
110 - 120	7	2
120 - 130	2	0
130 - 140	2	0
	13	12

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	0	0
Number of People	0	0



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

### Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$118,664 (2022: \$16,133) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital
	\$	\$	\$
Block K: Roofing & Ceiling - Proj No 244146	38,353	34,343	4,010
K & R Roofing - Proj No 234425	49,887	33,754	16,133
Block R Upgrade - Proj No 233651	222,135	157,305	64,830
Lunch in Schools Assets	12,355	0	12,355
Furniture and Equipment Assets	8,406	0	8,406
Major Equipment Assets	18,472	5,542	12,930
<b>Total</b>	<b>349,608</b>	<b>230,944</b>	<b>118,664</b>

### (b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts:

- (a) Photocopier servicing charges;
- (b) Painting.

	2023 Actual \$	2022 Actual \$
No later than One Year	12,358	4,981
Later than One Year and No Later than Five Years	7,057	12,038
Later than Five Years	0	0
	<u>19,415</u>	<u>17,019</u>

The total lease payments incurred during the period were \$4,981 (2022: \$4,981).

### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	50,116	121,873	101,728
Receivables	393,089	230,000	225,450
Investments - Term Deposits	100,000	200,000	100,000
Total Financial assets measured at amortised cost	<u>543,205</u>	<u>551,873</u>	<u>427,178</u>

#### Financial liabilities measured at amortised cost

Payables	519,989	350,000	385,176
Finance Leases	38,312	28,511	53,526
Total Financial Liabilities Measured at Amortised Cost	<u>558,301</u>	<u>378,511</u>	<u>438,702</u>

### 24. Events After Balance Date

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

# Statement of Variance Reporting






<b>School Name:</b>	Queen Elizabeth College	<b>School Number:</b>	201
<b>Strategic Aim:</b>	Our Board, staff, whānau, iwi and community will be engaged in supporting our ākonga in their learning and growth. 3.1 The community Engagement Plan will be implemented across the school.		
<b>Annual Aim:</b>	Develop and introduce a Community Engagement Plan		
<b>Target:</b>	Successfully launch our Community Engagement Plan.		
<b>Baseline Data:</b>	Currently, we have a low level of engagement with parents, families and whanau.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Had meeting with external advisers on potentially forming a Whānau Advisory Group.</p> <p>Followed up with a hui for whānau, led by our HOD Māori.</p>	<p>Board was fully informed about this programme and gave it further consideration.</p> <p>This concept did not go ahead and instead whānau wanted regular hui with everyone in the room, not just a representative group.</p> <p>We have held two hui to date to talk about the framework. Attendees wanted to know what we wanted from them.</p> <p>They were happy to meet regularly, but requested a specific kaupapa for the hui, not meeting for no reason. They understand that we want to hear their voice on the direction of school and how the rangatahi are achieving and what whānau can contribute and what we can all do better.</p>	<p>This concept came from within the group of whānau already engaged with the school on the forthcoming kapa haka tour.</p> <p>This group meets weekly about tour planning. Getting the Principal in front of the group is giving them the confidence that they can contribute and make things happen for their rangatahi. They have a greater sense of belonging to the school.</p>	<p>Continue to take opportunities to consult when whānau are gathered for a purpose of interest to them.</p> <p>Identify other groups who may not be represented through current kapa haka group. An example would be the Services Academy and the Roadshow.</p>
<b>Planning for next year:</b>			
<p>Continue to identify opportunities to engage and consult with whānau, feed back to them and further engage.</p>			



# Statement of Variance Reporting



<b>School Name:</b>	Queen Elizabeth College	<b>School Number:</b>	201
<b>Strategic Aim:</b>	<p>All our students will progress and achieve to their highest possible educational potential through quality teaching and learning, safe environments and positive relationships.</p> <p>1.1 Curriculum plans which ensure optimum student engagement will be fully developed.          1.2 The Board will review the qualitative and quantitative data on teacher-student relationships at the school and re-set future goals and targets.          1.3 The QEC Way that works for students will be reviewed.          1.4 The Board will have data to show a clear picture of student achievement and progress.          1.5 The Board will analyse and interrogate data on student achievement and progress.</p>		
<b>Annual Aim:</b>	<p>1. Our Year 9 and 10 students will achieve to the expected standard in Literacy cross the curriculum.          2. All staff will undertake PLD in Ka Hikitia and all teachers will undertake PLD in Tātaiako.</p>		
<b>Target:</b>	<p>1. Our Year 9 and 10 students will achieve their age-based curriculum level in Literacy.          2. The principals and practices of Ka Hikitia and Tātaiako are embedded in classroom planning and practice. The Outcome Domains of Ka Hikitia are visible around the school.</p>		
<b>Baseline Data:</b>	<div>  Junior Literacy Results 2023.docx            2023 Junior Literacy Intervention T1 and            Literacy results.zip         </div>		

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p><b>Literacy</b> Contacted Ministry and trialled co-requisites for Literacy and Numeracy with Year 10 -11 and focused on formal writing. PLD with Literacy and Numeracy Co-requisite Adviser, Ben Naughton.</p> <p>Second year focus on two programmes: <i>Write that Essay</i> and <i>Read Theory</i> to improve reading and writing skills in preparation for the Literacy Co-requisite.</p> <p>Departments focused on writing styles relevant to their subject.</p> <p>Internal PLD by Literacy Co-ordinator with all teachers on Reading approaches.</p> <p>Gathered data on e-asTTle to track progress in Literacy</p> <p>Accessed funding for remedial programme for Year 9 and 10.</p> <p>In addition to Literacy goal, Accessed Numeracy support from Ministry NIF, Natalie Dent.</p>	<p>Significant improvement in both genres. Students can consistently write in paragraphs. Some students still require work on grammar and punctuation, and formal writing skills.</p> <p>All departments focused on relevant writing styles per <i>Write that Essay</i>. (Department feedback yet to be provided and analysed).</p> <p>At beginning of year, taught teachers about the process of shared reading: reading to and with.</p> <p>E-asTTle Year 9 and 10 Reading data showed significant improvement in Year 9 and 10 data (from pre- and post-test). More valid and reliable data is now available school wide.</p> <p>Students showing more engagement academically due to increased confidence; taking internals seriously; NCEA L1 engagement/attending examinations. Principal attended the examinations at the start, which appeared to be an additional motivator.</p>	<p>English Department teachers had a steadfast focus on the two programmes and shared progress in regular meetings.</p> <p>Literacy Co-ordinator met termly with departments to maintain progress across the school on the back of the earlier training. Reviewed e-asTTle data with all teachers to keep everyone on message.</p> <p>Students coming onto the school with low achievement are picking up one level, with some accelerated progress. Reading results are better than Writing.</p> <p>Attendance/absence inhibits our ability to make consistent and accelerated progress.</p> <div data-bbox="1189 1050 1245 1114" data-label="Image"> </div> <p>Junior Literacy Results 2023.docx</p> <p>Teachers across school applied the newly-acquired skills for teaching Reading; improvement shown in e-asTTle results.</p>	<p>All departments to focus on basic grammar, punctuation and sentence structure, paragraphing in Writing. Comprehension skills will also be a focus.</p> <p>In order to get writing samples from all departments, teachers will be asked to get students to write more small snapshots and review/evaluate progress.</p> <p>With improvements in Reading now visible, Writing will become a focus school wide, as the Co-requisite testing shows writing is tripping them up. The Reading focus will continue.</p> <p>PLD refreshers will be provided as required for maintenance.</p>



<p><b>Student Engagement and Relationship-Building</b></p> <p>DP did teacher training in Ka Hikitia and Hikairo.</p> <p>We reviewed the QEC Way.</p> <p>Poutama teachers created comprehensive profiles on the rangatahi in their group to support teachers to understand their students.</p>	<p>Students requiring remedial work or acceleration were taught in a withdrawal class.</p> <p>Ka Hikitia: Ran a staff meeting to read through and unpack Ka Hikitia. Staff reflected that we are meeting at least 60% of the expectations of KH.</p> <p>Tataiako: nothing has been done except to raise this at PLD meeting with whole staff. Copies are held in departments.</p> <p>Hikairo: DP, who has worked with this programme, presented to staff and we resolved to bring the cultural things that ragatahi relate to well into our daily practice – karakia, greetings, waiata, karakia kai are all part of daily school life.</p> <p>Te Ao Māori approach to start and end of lessons. Some karakia, whakatauki, 2-3 Rangitaane waiata with words and actions. These have been performed at assemblies and at prize givings, staff Monday and Friday meetings. Some students are now leading these practices.</p>	<p>There was some cultural resistance to being removed from class, so this will be reviewed.</p> <p>Rangatahi see themselves as valued. Regionals kapa haka and interhouse kh has been mana-enhancing.</p> <p>Shift with current and new teachers. Staff employed in recent years are willing to develop their own cultural competence.</p> <p>NZCER data and pastoral data shows improvement in student wellbeing and behaviour.</p> <p>Positive response from students has encouraged staff. Kapa haka also.</p>	<p>Trial in-class support as a group with teacher aides and try peer coaching again.</p> <p>Give Poutama teachers more time to get to know the whole child and complete profiling for sharing as appropriate with teachers in their group.</p> <p>Continue developing staff cultural competence in reo and tikanga.</p> <p>Continue to support and grow kapa haka.</p> <p>Assess whether there is a correlation between our increased relationship skills and student engagement and achievement.</p>
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	<p>Staff have two sessions per week in te reo Māori with staff fluent in te reo.</p> <p>Students were like 'empty shells' when returning from COVID. Whole school waiata and haka, interhouse kapa haka competition brought them back into the school whānau with the help of our key Māori staff: Services Academy, Māori Dept., Whakaaro and Ngā Toi. We have shared kai x 2 per year hangi whole school, as part of the lunch programme.</p> <p>Individual meetings with families who were supportive. Rangatahi came on board. Parents were shocked how far behind their rangatahi were and saw that attendance was the road block.</p> <p>Major discipline issues greatly reduced (see pastoral data). Calmer, more settled and settled and respectful students.</p> <p>Poutama teachers and deans have deeper understanding of the students' lives and the impact of their social realities on school life.</p> <p>QEC Way: staff meeting to discuss how we frame this in a positive manner. Working documents developed. Key themes identified.</p>	<p>We have moved from a 'don't do' to languaging the desired outcome. Developed specific criteria for the gold, silve and bronze QEC Way Award.</p>	<p>Develop one-pager QEC Way for students and parents on enrolment and implement.</p>
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### Planning for next year:

Hold departments more accountable. Collect all department samples termly. For PLD, have an inquiry sharing approach.  
Literacy Co-ordinator x 3 weekly literacy focus.



See next steps above.



# Statement of Variance Reporting



<b>School Name:</b>	Queen Elizabeth College	<b>School Number:</b>	201
<b>Strategic Aim:</b>	<p>Our Māori students will enjoy educational success as Māori.</p> <p>2.1 The Board will review the progress and success of whānau-school partnerships and collaboration</p> <p>2.2 Ka Hikitia will be integrated and visible across the school.</p>		
<b>Annual Aim:</b>	All staff will undertake PLD in Ka Hikitia and all teachers will undertake PLD in Tātaiako.		
<b>Target:</b>	The principles and practices of Ka Hikitia and Tātaiako are embedded in classroom practice. The Outcome Domains of Ka Hikitia are visible around the school.		
<b>Baseline Data:</b>	Teachers do not have a full understanding of the Māori Education Plan, Ka Hikitia, and the Competencies for Teachers of Māori students, Tātaiako.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Reviewed Ka Hikitia with teachers.</p> <p>Presented Hikairo to teachers and implemented the programme.</p> <p>Teachers and students learnt Iwi waiata to bring the students back into the school after COVID-19 absences in a culturally sensitive way.</p> <p>Performed whole school and interhouse haka competition.</p> <p>The Whakaaro and Ngā Toi legacy project and work is displayed throughout the school with 4-5 significant works for departments.</p> <p>Published posters and movie clips of our kapa haka group performing (30-40 students).</p> <p>Data disaggregated for Māori in Literacy and Numeracy.</p> <div data-bbox="264 1177 320 1241"></div> <div data-bbox="203 1246 387 1299">Yr 9 Reading Term 1.pdf</div> <div data-bbox="465 1177 521 1241"></div> <div data-bbox="405 1246 582 1299">Yr 9 Writing Term 1.pdf</div>	<p>Māori students feel more valued as Māori, are more engaged and there has been a drop in negative incidents in class and around the school.</p>	<p>The identity, language and culture of our Māori students is increasingly visible around the school.</p> <p>Our Whakaaro and Ngā Toi teacher is building a sense value and capability in our students.</p> <p>The success of our kapa haka group and our Services Academy at the Roadshow has enhanced our students' sense of pride in who they are in in their school.</p> <p>Handing over one of our teachers, cloaked in our korowai, showed our students how much their culture is valued by the school. They realised by the reaction of the host school how much they had grown in mana and in their culture.</p>	<p>Continue implementing Hikairo.</p> <p>See planned actions for 2024 below.</p>



Yr 10 Reading Term 1.pdf



Yr 10 Writing Term 1.pdf

#### Planing for next year:

- Kapa haka tour to Australia. Performing Arts is a tradition at QEC, which we are reviving to enhance our students' mana; a rugby or cricket tour model. Demonstrate how our Māori students can set lofty goals and achieve them/push the glass ceiling. Remind rangatahi that QEC was the first school in the region to teach Te Reo Māori. Continue to use the korowai gifted to the Principal in the 1970s, on important cultural occasions.
- Continue 'colouring the white spaces' around the school with student work from Whakaaro and Ngā Toi, so students see themselves, their identity, language and culture, around the school.
- Continue with staff reo lessons, and waiata, which is having a positive impact on students; giving staff more confidence.
- Plan to have designs completed by Te Mātui for our pou and installed in 2024.
- Assign a MU to new teacher (OW) for performing arts, noho etc and some reo teaching; harness her skills as a Rangitaane to help our rangatahi succeed as Māori.
- Further engage with the Kāhui Ako on Rangitaane Education Plan through HOD Māori on the marae.



# Statement of Variance Reporting



<b>School Name:</b>	Queen Elizabeth College	<b>School Number:</b>	201
<b>Strategic Aim:</b>	<p>The Board will ensure ongoing improvement in the effectiveness and efficiency of governance and stewardship, through induct</p> <p>4.1 The Board will establish and undertake a schedule of training to include: Ka Hikitia, the NELPs, Principal's appraisal and the distinct roles of governance and management.</p> <p>4.2 The Board will identify and develop the position and role description of members, the presiding member and deputy, as required.</p> <p>4.3 The Board will actively seek prospective Board members.</p> <p>4.4 The Board will create and ongoingly update a Board induction package for members, and explore development opportunities for members.</p>		
<b>Annual Aim:</b>	Board undertakes PLD in Ka Hikitia, the NELPs, Principal's appraisal and the governance/management roles.		
<b>Target:</b>	All Board members fully trained in the targeted PLD.		
<b>Baseline Data:</b>	The Board has recently been introduced to ka Hikitia and wishes to understand how they might better support Māori students' educational success.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Three Board members, including the Presiding Member and Deputy, attended the NZSTA Conference. Board members undertook NZSTA online training in their own time.</p> <p>Board conducted Policy reviews every term from Schooldocs. The Principal took staff through the policies, as they arose for review, and discussed any issues.</p>	<p>Report back to Board indicated that attendees felt the school was meeting all requirements. There were various scenarios, including on complex employment issues. Members had the opportunity to discuss Board succession planning and how to go about that.</p>	<p>Board members are committed to as much training as volunteers can manage.</p>	<p>Increasing leadership capability across the team.</p> <p>Board members will have the confidence to step up in their roles in 2024.</p> <p>The Board will elect a new Presiding Member.</p>
<p>Deputy Principal led PLD in Ka Hikitia and Hikairo for the Board.</p>	<p>Positive responses from the Board.</p>	<p>SLT is committed to leadership development.</p>	<p>Principal will continue to develop the SLT, offering leadership opportunities.</p>
<p>Both Deputy Principals have reported directly to the Board on curriculum and pastoral progress and developments.</p>	<p>The Senior Leadership Team is receiving PLD in leadership and the Board is well-informed. The SLT feel valued and are accountable.</p>		
<p>The EO managed finances</p>	<p>No management letters for the EO. Confident in finances and leadership of the school.</p>	<p>The expertise of the EO.</p>	<p>Continue good practice.</p>
<p>The EO developed a comprehensive Induction Pack for new Board members.</p>			<p>This is will be utilised at the next induction.</p>
<p>There has been an introduction to the NELPs.</p>			



Initiated a whānau support group to enhance community engagement and facilitate consultation	Three hui have been held to set out the kaupapa.	The Board explored the option of having a Whānau Advisory Group and invited an expert in to present the concept to the Board. However, the whanau decided they wanted everyone at the table rather than a select group, so that all voices could be heard.	Continue with this model. It will be most useful if the Principal attends future hui.
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**Planning for next year:**

Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's planning document to address the variance.

## **Academic Data**

### **Senior School**

#### **Academic Data November 2023**

The below data is based on the students we have on the roll currently.

##### **Year 11**

Our focus this year has been on our Year 11 ākonga becoming accustomed to NCEA and achieving L1 Literacy and Numeracy. 54.9% have achieved Level 1 NCEA. 97% are finishing the year with L1 Lit and L1 Num which is in contrast to the 83% of 2022.

##### **Year 12**

In Year 12, 79% have achieved Level 2 NCEA. The six students who have not are on alternative two year programmes in our Senior Learning Hub. At the same time last year, the data for Year 12 was at 63% having gained NCEA Level 2.

##### **Year 13**

In Year 13, 78% have achieved Level 3 NCEA. Of the 7 ākonga who have not, two are on alternative two year programmes to gain Level 2 NCEA (which they have). All ākonga finished the year with NCEA Level 2. In 2022, 9% did not gain NCEA Level 2 and at this point, 60% had gained NCEA Level 3.

Our goal is for 100% of ākonga to leave Queen Elizabeth College with at least NCEA Level 2 which, based on ākonga still enrolled with us, we have achieved with our Year 13 cohort.

### **Junior School**

# Queen Elizabeth College

## Mid-Year Junior Course Analysis for 2023

Department:	<b>SCIENCE</b>	Junior Science
HOD: GLA		

### Year 9 Student Achievement Summary:

Start of Academic Year Base Line PAT Scores:  
NZCER Test 3: Thinking with Evidence.

Class	Student number	PAT class average score	PAT class average reference NZ	Students Bottom 23% NZ	Students Average NZ	Students Top 23% NZ
9 BDO	21	45.89	Bottom 23%	67%	28%	5%
9 MPO	18	39.90	Bottom 23%	93%	7%	-
9 SCR	19	39.97	Bottom 23%	94%	6%	-

Curriculum Levels of Year 9 Classes – August 2023

Approximate curriculum levels: Year 8: Level 3-4 Year 9: Level 4-5 Year 10: Level 5-6

Class	Student number	Class curriculum average	Planet Earth and beyond	Living world	Physical world	Material world	Nature of science
9 BDO	20	4B	-	4B	4B	4B	4B
9 MPO	18	3B	-	3B	3A	3B	3B
9 SCR	19	3P	-	3P	3A	3B	3P

Gender	Student number	PAT average	Curriculum level	Attendance
Boys	30	42.0 B23%	3P	83%
Girls	27	40.7 B23%	3P	74%

### Year 9 cohort:

PAT average is 41.92, which equates to majority of students at bottom 23% of NZ.

NZ Science Curriculum level from the end of topic tests is 3 Proficient, therefore the cohort is operating at year 8 level.

### Year 9 Ethnicity Summary

Ethnicity	Student number	PAT average	Curriculum level	Attendance
Māori	27	34.9 B23%	3P	80%
Boys	16	41.9 B23%	3P	86%
Girls	11	39.9 B23%	3B	69%



Pasifika	9	39.4 B23%	3P	78%
Boys	4	41.8 B23%	3B	70%
Girls	5	39.4 B23%	4B	85%

European	21	40.6 B23%	3P	80%
Boys	10	40.8 B23%	3P	86%
Girls	11	45.9 B23%	4B	73%

#### Trends from ethnicity data:

- All students operating at Level 3P of science curriculum.
- Pasifika girls and European girls operating at Level 4B of science curriculum.
- Attendance does not seem to be a factor in relation to level.
- The NZCER PAT test matches the topic tests curriculum level.
- Majority of students operating below year nine level.

### Year 10 Student Achievement Summary:

Start of Academic Year Base Line PAT Scores:  
NZCER Test 4: Thinking with Evidence.

Class	Student number	PAT class average score	PAT class average reference NZ	Students Bottom 23% NZ	Students Average NZ	Students Top 23% NZ
10A	21	52.00	Bottom 23%	57%	38%	5%
10B	20	46.80	Bottom 23%	69%	23%	8%
10C	20	39.97	Bottom 23%	84%	15%	-

#### Curriculum Levels of Year 10 Classes – August 2023

Approximate curriculum levels: Year 8: Level 3-4 Year 9: Level 4-5 Year 10: Level 5-6

Class	Student number	Class curriculum average	Planet Earth and beyond	Living world	Physical world	Material world	Nature of science
10A	21	4B	4P	3B	4P	4B	4B
10B	20	4B	4B	3P	5B	3A	4B
10C	20	4B	3P	4P	4P	3A	4B

Gender	Student number	PAT average	Curriculum level	Attendance
Boys	29	49.32 B23%	4B	77%
Girls	32	48.15 B23%	4B	78%

#### Year 10 cohort:

PAT average is 48.73, which equates to majority of students at bottom 23% of NZ.  
NZ Science Curriculum Level is 4 Basic, the cohort is operating at the year 9 level.

Year 10 has completed a NCEA Level One Achievement Standard 90935 worth 4 credits. This was done as an end of topic test on Force and Motion all students attempted the internal and the students that passed were recorded for NCEA.

- Boys - 6 students gain Achieve and 1 gained Merit. (7 passed)
- Girls – 7 students gained Achieve.
- Māori – Boys had 3 Achieves and Girls 3 Achieves.
- Pasifika – Only 1 girl Achieved.
- European – Boys had 3 Achieves and Girls 3 Achieves.
- Other Ethnicities - Boy had the 1 Merit.

All students tried their best at the start of the internal and then ran out of interest when it came time to process the data and write down the trend it showed.  
This was done as a taster for year 11.

### Year 10 Ethnicity Summary

Ethnicity	Student number	PAT average	Curriculum level	Attendance
Māori	27	46.5 B23%	3A	73%
Boys	12	47.7 B23%	3A	72%
Girls	15	45.3 B23%	3A	75%
Pasifika	7	48.7 B23%	4B	78%
Boys	3	46.8 B23%	3A	83%
Girls	4	50.6 B23%	4P	73%
European	22	50.3 B23%	4P	80%
Boys	11	50.6 B23%	4B	79%
Girls	11	50.1 B23%	4P	84%

#### Trends from ethnicity data:

- All students operating at Level 4B of science curriculum.
- Pasifika girls and European girls operating at Level 4P of science curriculum.
- Attendance does not seem to be a factor in relation to level.
- The NZCER PAT test matches the topic tests curriculum level.
- Majority of students operating below year ten level.

### Year 9 and 10 2023 Mathematics Progression Data 2023

#### Year 9

#### Average score/ level for each group

Year 9	Term 1 Feb/Mar		Term 3 Aug	
	Score	Level	Score	Level
All	1428	2A	1473	3P
NZ European	1443	3B	1469	3P
Maori	1420	2A	1479	3P
Male	1419	2A	1459	3B



Female	1438	3B	1492	3A
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**Number of students working at each level for each test**

Year 9	Term 1 Feb/ Mar	Term 3 Aug
Level 2	45%	17%
Level 3	48%	56%
Level 4	6%	17%
Level 5	1%	10%

For those students present for both test points the average improvement per student was 44.

Note: Some of the group comparisons have higher average increases per group as we are comparing students present in Term 1 with students present in Term 3 which isn't always the same students with such a transient roll.

## Year 10

(\*If no Term 1 data was available then end of Term 4 data from 2022 was used so we could compare as many students as possible.)

### Average score/ level for each group

Year 10	Term 1* Feb/Mar		Term 3 Jul/ Aug	
	Score	Level	Score	Level
All	1456	3P	1501	4B
NZ European	1467	3P	1508	4B
Maori	1455	3B	1496	3A
Male	1463	3P	1486	3P
Female	1455	3B	1511	4B

### Number of students working at each level for each test

Year 10	Term 1* Feb/ Mar	Term 3 Jul/ Aug
Level 2	26%	8%
Level 3	50%	43%
Level 4	19%	36%
Level 5	4%	13%

For those students present for both test points the average improvement per student was 52.

Junior Literacy Data - JUNIOR READING WRITING STATS.pptx

# Audit

Te Tiriti o Waitangi in 2023 at Queen Elizabeth College

Article 1: Kāwanatanga	Article 2: Rangatiratanga	Article 3: Ōritetanga	Article 4: 'The spoken promise'
<p>Whānau group to support ongoing decision making within the school. Run by Matua Mare Ponga.</p> <p>The implementation of the use of texting and emailing through the new SMS.</p> <p>Correspondence in regard to vaping and absenteeism has had clear systems put into place.</p>	<p>Leadership being held at a Rangitāne marae.</p> <p>Work with Rangitāne for community projects including stream clean ups.</p> <p>Implementation of localised curriculum.</p> <p>Work with Rangitāne on their Rangitāne Education Plan.</p> <p>Increased and normalised use of karakia, waiata, haka.</p> <p>Focused professional development on culturally responsive practices and te reo Māori.</p>	<p>Removal of streamed classes.</p> <p>Implementation of localised curriculum.</p>	<p>Increased and normalised use of karakia, waiata, haka.</p> <p>Bi-lingual class.</p> <p>Kapa Haka rōpū created and entered into regionals. 2024 Australia trip.</p>





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## Statement of Compliance with Employment Policy

For the year ended 31<sup>st</sup> December 2023, the Queen Elizabeth College School Board:

- Has developed and implemented personnel policies within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance with its personnel policy and procedures and can report that it meets all requirements and identified best practices.
- Is a good employer and complies with the conditions in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants are treated according to their skills, qualifications, and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

A handwritten signature in black ink, appearing to read 'Chris Moller'.

Chris Moller  
Principal

A handwritten signature in black ink, appearing to read 'Stefan Speller'.

Stefan Speller  
Chair

## **Kiwisport Report 2023: Enhancing Sporting Opportunities for Students**

In 2023, Queen Elizabeth College received vital funding from Kiwisport, a government initiative to bolster student participation in organised sports. This funding facilitated the expansion and enrichment of our sports program, empowering students to thrive both on and off the field. Here are the highlights of our achievements and initiatives in 2023:

**Expanding Sporting Horizons:** With the additional support provided by Kiwisport funding, our school's sports program experienced significant growth. We proudly introduced new sports and elevated existing ones, fostering a dynamic environment where students could excel. Our volleyball, netball, touch, badminton, basketball, girls' and boys' rugby teams flourished, thanks to the enhanced guidance provided to our dedicated coaches, managers, and volunteers. We also participated in the LNISS tournament in Wellington for the first time.

**Community Engagement through Touch Manawatu:** We continued collaborating with Touch Manawatu, hosting the local secondary school competition on our school grounds. The seamless coordination of modules, referees, and draws across Manawatu, Horowhenua, and Taihape schools garnered widespread acclaim, reinforcing our commitment to fostering sporting excellence within our community.

**Empowering Students through Training:** We offered students valuable training opportunities to become certified sports officials in netball, rugby, and touch disciplines. Through workshops and certification courses, students earned badges, enhancing their skills and contributing to the overall professionalism of sports events.

**Success of Health & Wellness Program:** Our Health & Wellness Program continued to thrive, witnessing a surge in the participation of previously inactive students. Through comprehensive education encompassing nutrition, physical activity, and time management, students embraced a holistic approach to well-being, laying the foundation for lifelong healthy habits.

**Supporting the Service Academy:** We extended our support to the Service Academy, imparting essential physical training skills to prepare students for the adventure challenge. This collaborative effort underscored our commitment to holistic student development, instilling resilience and fostering camaraderie among participants.

**Efficient Sports Fee Management:** By extending work hours, we streamlined the collection of sports fees, ensuring financial accessibility for all students. Through proactive measures such as parent communication, transportation assistance, and meticulous payment tracking, we achieved an impressive 90% collection rate, enabling investments in new uniforms and updated fitness equipment while also expressing gratitude to our dedicated staff and volunteers.



**Remarkable Progress Across Sports:** The 2023 season witnessed remarkable progress across various sports, with notable achievements in 1st XV Rugby, U15 Rugby, Senior Girls Rugby, Senior Boys Touch, Junior Boys Touch, Girls Touch, Mixed Touch, Badminton, Boys Volleyball, Girls Volleyball, Athletics, Senior Boys Basketball, Junior Boys Basketball, Girls Basketball, and Netball.

**Success in Invitational Tournaments:** Our netball girls showcased their skills in an invitational tournament in Term 3 2022, while our senior mixed touch team made a triumphant return to the nationals. Furthermore, basketball and badminton teams garnered significant engagement and success in regional competitions, reflecting our sporting community's depth of talent and dedication.

**Elevating Performance and Confidence:** The exceptional level of play demonstrated in girls' and boys' rugby, basketball, and netball in 2022 propelled a surge in teamwork and confidence among our players. Through dedication and perseverance, our students showcased their potential, embodying the spirit of sportsmanship and achievement.

In conclusion, the Kiwisport funding initiative has been instrumental in nurturing a culture of sports excellence and inclusivity at our College. Through strategic investments, collaborative partnerships, and unwavering dedication, we continue to empower our students to reach new heights in sporting achievement and personal growth.

Chi Alch

