

CENTRAL SOUTHLAND COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	399
Principal:	Grant Dick
School Address:	174 MacKenzie Street, Winton
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Accountant / Service Provider:



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CENTRAL SOUTHLAND COLLEGE

Annual Report - For the year ended 31 December 2022

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Central Southland College

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Donald Kidd
Full Name of Presiding Member

Grant Dick
Full Name of Principal

Signed by:

Signature of Presiding Member

Signed by:

Signature of Principal

29/06/2023
Date:

29/06/2023
Date:

Central Southland College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	7,135,580	6,971,000	6,708,977
Locally Raised Funds	3	380,522	62,000	619,500
Interest Income		11,480	15,000	12,588
Total Revenue		7,527,582	7,048,000	7,341,065
Expenses				
Locally Raised Funds	3	224,820	30,000	148,971
Learning Resources	4	5,370,090	5,077,500	5,444,620
Administration	5	399,155	352,000	361,002
Finance		7,519	-	9,258
Property	6	1,541,870	1,564,500	1,083,905
Loss on Disposal of Property, Plant and Equipment		-	-	661
		7,543,454	7,024,000	7,048,417
Net Surplus / (Deficit) for the year		(15,872)	24,000	292,648
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(15,872)	24,000	292,648

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

Central Southland College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,778,430	1,770,770	1,485,782
Total comprehensive revenue and expense for the year		(15,872)	24,000	292,648
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		31,497	-	-
Equity at 31 December		1,794,055	1,794,770	1,778,430
Accumulated comprehensive revenue and expense		1,794,055	1,794,770	1,778,430
Reserves		-	-	-
Equity at 31 December		1,794,055	1,794,770	1,778,430

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.

Central Southland College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	140,913	145,000	146,245
Accounts Receivable	8	358,247	300,000	352,937
GST Receivable		35,477	35,000	94,523
Prepayments		17,719	10,000	13,948
Investments	9	527,702	520,000	537,842
Funds Receivable for Capital Works Projects	16	256,418	-	228,340
		1,336,476	1,010,000	1,373,835
Current Liabilities				
Accounts Payable	11	418,883	360,000	595,881
Revenue Received in Advance	12	44,506	-	15,466
Provision for Cyclical Maintenance	13	216,199	-	120,056
Finance Lease Liability	14	39,032	20,000	38,806
Funds held for Capital Works Projects	16	3,621	-	27,389
		722,241	380,000	797,598
Working Capital Surplus/(Deficit)		614,235	630,000	576,237
Non-current Assets				
Property, Plant and Equipment	10	1,339,481	1,297,000	1,309,120
		1,339,481	1,297,000	1,309,120
Non-current Liabilities				
Provision for Cyclical Maintenance	13	131,055	120,000	45,944
Finance Lease Liability	14	26,376	10,000	58,753
Funds held in Trust	15	2,230	2,230	2,230
		159,661	132,230	106,927
Net Assets		1,794,055	1,794,770	1,778,430
Equity		1,794,055	1,794,770	1,778,430

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

Central Southland College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,933,116	1,771,000	1,720,853
Locally Raised Funds		354,504	62,000	386,729
International Students		55,058	-	271
Goods and Services Tax (net)		59,046	-	(45,330)
Payments to Employees		(766,855)	(793,500)	(971,782)
Payments to Suppliers		(1,363,642)	(1,164,500)	(1,025,202)
Interest Paid		(7,519)	-	(9,258)
Interest Received		11,480	15,000	22,208
Net cash from/(to) Operating Activities		275,188	(110,000)	78,489
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(132,990)	(58,000)	(890,191)
Purchase of Investments		(19,215)	-	(5,012)
Proceeds from Sale of Investments		-	-	1,000,000
Net cash from/(to) Investing Activities		(152,205)	(58,000)	104,797
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,496	-	
Finance Lease Payments		(32,457)	(27,000)	(35,808)
Funds Administered on Behalf of Third Parties		(127,354)	200,000	(234,854)
Net cash from/(to) Financing Activities		(128,315)	173,000	(270,662)
Net increase/(decrease) in cash and cash equivalents		(5,332)	5,000	(87,376)
Cash and cash equivalents at the beginning of the year	7	146,245	140,000	233,621
Cash and cash equivalents at the end of the year	7	140,913	145,000	146,245

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

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

Central Southland College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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 bank balances and other short term highly liquid investments with original maturities of 90 days or less. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due. 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) Investments

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

h) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10 – 50 years
Furniture and equipment	5 - 10 years
Information and communication technology	5 years
Board owned land	Nil
Memorabilia	Nil
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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.

l) Revenue Received in Advance

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

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

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 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 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 a 9 to 22 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.

u) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,988,391	1,710,000	1,736,021
Teachers' Salaries Grants	4,226,607	4,100,000	4,137,950
Use of Land and Buildings Grants	854,234	1,100,000	791,076
Other Government Grants	66,348	61,000	43,930
	<u>7,135,580</u>	<u>6,971,000</u>	<u>6,708,977</u>

The school has opted in to the donations scheme for this year. Total amount received was \$82,500.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	7,703	13,000	72,830
Curriculum related Activities - Purchase of goods and services	51,587	-	-
Fees for Extra Curricular Activities	201,970	24,000	288,224
Trading	17,723	2,000	8,253
Fundraising & Community Grants	48,571	3,000	232,860
Other Revenue	15,033	20,000	17,062
International Student Fees	37,935	-	271
	<u>380,522</u>	<u>62,000</u>	<u>619,500</u>
Expenses			
Extra Curricular Activities Costs	207,283	24,000	131,238
Trading	5,009	2,000	7,186
Fundraising and Community Grant Costs	1,756	-	5,662
Other Locally Raised Funds Expenditure	4,767	4,000	3,085
International Student - Other Expenses	6,005	-	1,800
	<u>224,820</u>	<u>30,000</u>	<u>148,971</u>
<i>Surplus for the year Locally raised funds</i>	<u>155,702</u>	<u>32,000</u>	<u>470,529</u>

During the year the School hosted 2 International students (2021:0)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	451,981	375,500	478,194
Library Resources	9,458	-	8,411
Employee Benefits - Salaries	4,743,097	4,603,500	4,827,353
Staff Development	43,087	37,500	36,981
Depreciation	122,467	61,000	93,681
	<u>5,370,090</u>	<u>5,077,500</u>	<u>5,444,620</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,087	8,000	6,887
Board Fees	4,800	6,000	4,525
Board Expenses	7,825	5,000	2,132
Communication	11,383	3,000	11,117
Consumables	18,361	20,000	7,040
Legal Fees	780	-	3,256
Other	126,269	95,000	125,306
Employee Benefits - Salaries	200,585	195,000	180,517
Insurance	12,765	11,000	11,522
Service Providers, Contractors and Consultancy	9,300	9,000	8,700
	<u>399,155</u>	<u>352,000</u>	<u>361,002</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	27,487	25,500	26,477
Consultancy and Contract Services	79,967	102,000	-
Cyclical Maintenance Provision	185,904	40,000	(105,244)
Grounds	52,241	34,500	40,070
Heat, Light and Water	117,214	96,000	87,117
Rates	15,627	13,000	13,625
Repairs and Maintenance	88,242	53,500	57,507
Use of Land and Buildings	854,234	1,100,000	791,076
Security	9,684	5,000	8,123
Employee Benefits - Salaries	111,270	95,000	165,154
	<u>1,541,870</u>	<u>1,564,500</u>	<u>1,083,905</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	140,913	145,000	146,245
Cash and cash equivalents for Statement of Cash Flows	<u>140,913</u>	<u>145,000</u>	<u>146,245</u>

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

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Teacher Salaries Grant Receivable	358,247	300,000	352,937
	<u>358,247</u>	<u>300,000</u>	<u>352,937</u>
Receivables from Non-Exchange Transactions	358,247	300,000	352,937
	<u>358,247</u>	<u>300,000</u>	<u>352,937</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	527,702	520,000	537,842
	<u>527,702</u>	<u>520,000</u>	<u>537,842</u>
Total Investments	<u>527,702</u>	<u>520,000</u>	<u>537,842</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	64,500	-	-	-	-	64,500
Building Improvements	937,750	77,467	-	-	(25,278)	989,939
Furniture and Equipment	166,130	61,648	-	-	(43,063)	184,715
Information and Communication Technology	18,760	1,969	-	-	(9,255)	11,474
Memorabilia	9,623	-	-	-	-	9,623
Leased Assets	88,960	11,744	-	-	(41,946)	58,758
Library Resources	23,397	-	-	-	(2,925)	20,472
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance at 31 December 2022	<u>1,309,120</u>	<u>152,828</u>	<u>-</u>	<u>-</u>	<u>(122,467)</u>	<u>1,339,481</u>

The net carrying value of furniture and equipment held under a finance lease is \$58,758 (2021: \$88,960)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	64,500	-	64,500	64,500	-	64,500
Building Improvements	1,095,221	(105,282)	989,939	186,100	(87,357)	98,743
Furniture and Equipment	675,947	(491,232)	184,715	622,096	(455,966)	166,130
Information and Communication T	143,258	(131,784)	11,474	152,851	(134,091)	18,760
Work in Progress Building	-	-	-	839,007	-	839,007
Memorabilia	9,623	-	9,623	9,623	-	9,623
Leased Assets	164,477	(105,719)	58,758	193,798	(104,838)	88,960
Library Resources	124,787	(104,315)	20,472	124,787	(101,390)	23,397
Balance at 31 December	2,277,813	(938,332)	1,339,481	2,192,762	(883,642)	1,309,120

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	39,551	20,000	163,124
Accruals	14,642	40,000	32,774
Banking Staffing Overuse	-	-	30,838
Employee Entitlements - Salaries	358,247	300,000	352,937
Employee Entitlements - Leave Accrual	6,443	-	16,208
	418,883	360,000	595,881
Payables for Exchange Transactions	418,883	360,000	595,881
	418,883	360,000	595,881

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees in Advance	17,123	-	-
Other revenue in Advance	27,383	-	15,466
	44,506	-	15,466

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	166,000	315,000	298,172
Increase to the Provision During the Year	57,411	40,000	(105,244)
Use of the Provision During the Year	(4,650)	(235,000)	(26,928)
Other Adjustments	128,493	-	-
Provision at the End of the Year	<u>347,254</u>	<u>120,000</u>	<u>166,000</u>
Cyclical Maintenance - Current	216,199	-	120,056
Cyclical Maintenance - Non current	131,055	120,000	45,944
	<u>347,254</u>	<u>120,000</u>	<u>166,000</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 the schools 10 Year Property plan.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	39,032	20,000	38,806
Later than One Year and no Later than Five Years	26,376	10,000	58,753
Later than Five Years	-	-	-
Future Finance Charges			
	<u>65,408</u>	<u>30,000</u>	<u>97,559</u>
Represented by			
Finance lease liability - Current	39,032	20,000	38,806
Finance lease liability - Non current	26,376	10,000	58,753
	<u>65,408</u>	<u>30,000</u>	<u>97,559</u>

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Non-current	2,230	2,230	2,230
	<u>2,230</u>	<u>2,230</u>	<u>2,230</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.

16. 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.

2022	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Essential Infrastructure	215153	(228,340)	270,000	(298,078)	-	(256,418)
Seismic Upgrade/Gym		3,621	-	-	-	3,621
Block B Water Damage		23,768	3,969	(27,737)	-	-
Totals		(200,951)	273,969	(325,815)	-	(252,797)

Represented by:

Funds Held on Behalf of the Ministry of Education	3,621
Funds Receivable from the Ministry of Education	(256,418)

2021	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Essential Infrastructure	215153	(39,412)	1,791,769	(1,994,187)	(13,490)	(228,340)
Seismic Upgrade/Gym		69,925	-	(891,821)	(825,517)	3,621
Block B Water Damage		-	25,368	(1,600)	-	23,768
Ancillary Sheds K&L		(11,497)	-	-	(11,497)	-
Water Damage Remediation		14,887	-	(14,887)	-	-
Totals		33,903	1,817,137	(2,902,495)	(850,504)	(200,951)

Represented by:

Funds Held on Behalf of the Ministry of Education	27,389
Funds Receivable from the Ministry of Education	(228,340)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,800	4,525
<i>Leadership Team</i> Remuneration Full-time equivalent members	413,474 3	426,400 3
Total key management personnel remuneration	418,274	430,925

There are 7 members of the Board excluding the Principal. The Board had 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	2-3	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	9	9
110 - 120	2	4
120 - 130	1	1
130 - 140	1	1
	13.00	15.00

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

19. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

Support Staff Pay Equity Funding

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

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

Nil

(Capital commitments at 31 December 2021: \$23,768)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

22. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	140,913	145,000	146,245
Receivables	358,247	300,000	352,937
Investments - Term Deposits	527,702	520,000	537,842
Total Financial assets measured at amortised cost	<u>1,026,862</u>	<u>965,000</u>	<u>1,037,024</u>

Financial liabilities measured at amortised cost

Payables	418,883	360,000	595,881
Finance Leases	65,408	30,000	97,559
Total Financial Liabilities Measured at Amortised Cost	<u>484,291</u>	<u>390,000</u>	<u>693,440</u>

23. Events After Balance Date

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

24. Comparatives

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



Central Southland College

174 McKenzie Street, Winton, Southland.

AOV 2022

Principals' endorsement:	Grant Dick
Board of Trustees' endorsement:	Minuted and reviewed at meeting: 28 March 2023
Submission date to Ministry of Education:	March 2023

Central Southland College 2023 (we move to a new Strategic plan from this year)

Introductory Section - Strategic Intentions

Motto	Ad Summum / To the Heights
Mission Statement	At CSC we provide a range of dynamic, academic, cultural, sporting and personalised learning experiences for all our students. We deliver quality teaching in a challenging but supportive environment, which fosters and acknowledges our agreed values and the positive behaviour for learning framework. CSC students will be well equipped for life beyond school with a set of skills that can lead to success.
Vision	To develop educated, connected and confident young people
Values	Honesty / Pono Effort / Manawanuitanga Responsibility / Takohanga Empathy / Awhinatia
New Zealand Curriculum Principles	High expectations Treaty of Waitangi Cultural diversity Inclusion Learning to learn Community engagement Coherence Future focus
Māori Dimensions and Cultural Diversity	<p>Central Southland College welcomes cultural diversity.</p> <p><u>Māori dimensions and Cultural Diversity.</u></p> <p>18% of our students identify as Maori. There are a wide range of iwi affiliations, Ngai Tahu and Ngati Porou being the most common. While these students come from across the whole catchment there are significant groups coming from Otautau, Ohai and Nightcaps. The only Marae in the school district is in Ohai, however links have been established with the Marae in Bluff. The founding principles of Ka Hikitia - success for Maori as Maori - are driving the progression planning for Maori students.</p> <ol style="list-style-type: none"> 1. The Board and school personnel remain committed to building a positive relationship with the Maori community. 2. Kapa Haka has operated successfully since 2013. The Whanau group is strengthening its profile and catering to students across all year levels. The College continues to explore school practices which reflect and honour the cultural diversity of New Zealand and the unique place of Maori in Aotearoa/New Zealand. 3. We are committed to using targeted assistance by outside agencies for the benefit of Maori students (Potama Pounamu) 4. The Board supports the target of meeting comparable achievement of Maori students compared to all other students at CSC.

CSC Baseline Data and context: Student Learning

Academic Achievement		2015	2016	2017	2018	2019	2020	2021	2022
	L1 - all	70.0	80.0	84.1	73.3	84.5	80.8	84.6	74.5
	L 1 Māori	57.1	78.9	79.2	50.0	81.0	68.8	72.7	75
	Male	64.8	72.9	83.3	67.2	75.5	82.0	81.8	68.9
	Female	77.6	88.2	85.0	79.1	92.1	79.7	86.8	82.2
	L2 All	76.6	80.2	78.7	80.0	76.7	89.5	79.6	86.7
	L2 Māori	50.0	84.6	80.0	83.3	58.8	89.5	58.8	93.3
	Male	65.3	70.7	72.5	70.7	72.7	83.0	76.8	84.6
	Female	90.2	91.7	86.0	92.7	80.3	96.6	82.6	88.7
	L3 All	74.6	52.0	48.2	65.7	56.0	67.4	74.3	66.2
	L3 Māori	80.0	31.3	50.0	66.7	56.3	60.0	70.6	75
	Male	69.6	34.3	31.0	51.5	45.8	59.0	59.6	51.4
	Female	77.8	67.5	65.9	78.4	67.4	76.6	85.5	79.5
	Student Engagement	We strive to develop well-rounded students, whose academic endeavour is balanced with sporting and cultural involvement and whose exhibition of personal and social skills is positive.							
School Organisation and Structures	Central Southland College is a Co-educational State Secondary School catering for approximately 580 students from the greater Central/Western Southland area. It services a wide rural area including several small towns, from the northern outskirts of Invercargill through to Dipton in the north and from Hedgehope in the East through to Ohai in the West. While located in Winton, approximately 80% of its students travel to school by bus and the school is very much a rural school. The district is a highly productive farming area with changing land use resulting in significant demographic change, opportunities and challenges. Demographically the community served by the College is diverse, supportive and has very high expectations, in terms of academic, sporting and cultural success. In 2018 the College was instructed to implement an enrolment scheme. This has been completed and as from 2019 we will use the zone to control capacity, where needed. In 2019 the MOE completed a review of the CSC bus routes and made significant changes to every route with the view to ensuring all buses operate within our TEZ.								
Review of Charter and Consultation	During 2019 and 2020 the BOT began a process to develop a new strategic plan to cover the years 2020 to 2024. A full review was conducted including staff, students and the wider school community. Our vision and values are in keeping with the 'Positive Behaviour for Learning' framework for schools. Departmental reporting on school goals is completed annually by Heads of Departments, submitted to the Principal and reported to the BOT.								

Strategic Section

Our Mission is: Student Learning				Progress update
Academic Achievement				
Strategic Objective	Key Priorities 2020-2024	Systems and Processes	AOV	
CSC will provide a high-quality learning environment for all students to experience academic success.	To reduce the disparity between Male and Female achievement	<p>New:</p> <ol style="list-style-type: none"> 1. Seek out and use teaching practices and/or programmes that target increased male achievement. 2. Develop a plan to implement NCEA reforms to meet student needs 3. Establish Tier 2 of PB4L: Review current practices at Tier 1. 4. Develop pathways to extend high achieving students 	<ol style="list-style-type: none"> 1. Team established in 2021 to investigate, research and report back, regarding boys education. Full detailed report has been tabled with the Board 2. School has participated in the TOD's with a look at the changes and are now at a stage where curriculum areas are focusing on their own specific changes. The start date for implementation has been delayed due to Covid. We are a pilot school for History. We are incorporating NCEA changes into our wider view of curriculum change. 3. Tier 2 continued during 2021: A new group of students, regular meetings established and a common approach was agreed upon with the selected students. Five male and one female were selected. Outcomes are recorded. 4. HoD's continue to promote Scholarship as a good option for top-performing students. A total of eighteen Scholarship entries were made in seven subjects, although no Scholarships were gained. One subject (History) is taking the approach of encouraging many students, (eleven) including those at Year 11 and 12, to enter for Scholarship in order to build up skills and academic rigour. The approach has merit. Getting students well prepared for Scholarship in advance of their final year 	<ol style="list-style-type: none"> 1. Complete 2. TOD's are ongoing, while we are looking at reducing assessment in NCEA level 1, we still require an understanding of the new standards. Level 2 is still relatively unknown. 3. Check 4. Monitored toward end of 2022 as students were preparing for possible scholarship entries.

		<p>Ongoing:</p> <p>5. Use data to - feedback and feed forward</p> <p>6. Strengthen preferred practice and our QPT</p>	<p>should improve their chances of success. In fact, the highest CSC grade in History Scholarship was achieved by students in Year 11 and Year 12. Some staff were disappointed in their scholarship results as they believed some students were quite capable of achieving. The demotivating impact of Covid had some effect but it is also of note that those students aiming for Dux seemed wholly focussed on that goal, either by not entering for Scholarship exams at all or by not attending the exam.</p> <p>5. Usual departmental reporting continues, with HOD's setting targets and goals. Deeper investigation into junior progress and establishing baseline data. CSC data has remained constant from year to year, this has prompted the need to move our curriculum focus and direction, establishing the curriculum shift group.</p> <p>6. QPT updated Feb 2021. To continue to use this as part of appraisal process – what the standards look like here at CSC. Also established a Staff culture guide, based on the school values, but also with a view to living the standards and code of conduct, making it clear and consistent.</p>	<p>5. Curriculum shift group has presented its findings and given the school a proposal moving forward. We are currently in the transition phase of implementing the changes, working groups have been established around curriculum and pastoral.</p> <p>6. Appraisal system established at the beginning of this year, focus on our QPT and standards and code embedded</p>
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	<p>To ensure Year 9 & 10 students make expected progress</p>	<p>New:</p> <ol style="list-style-type: none"> 1. Measure and analyse annual academic progress: Focus on value added to all Year 9 and 10 students over a year. 2. Departments to establish expected progress. <p>Ongoing</p> <ol style="list-style-type: none"> 3. Establish an effective gifted and talented programme. 4. Continue with Literacy testing and support 5. Continue maths support class 	<ol style="list-style-type: none"> 1. Team formed in 2021, to look at how to measure, record and analyse progress at Year 9 and 10. External support used. The next step is to work out how to do this at our school. Focus is on Literacy and Numeracy, using e-asTTle testing and other data to inform teaching 2. As above. 3. No programme established, but a look into possibilities that may be available to students. Kirtsen Kean to oversee this for 2022. 4. Testing completed in March 2021. Larger number of students requiring support, also a wider range of needs. Increased number of staff involved to increase skillset and knowledge. Next step: ensure resourcing to meet student needs as well as possible. Also have had a change of staffing in 2022 having appointed a new SENCO and Specialist Teacher. 5. Extra maths class (Year 9 and 10) successful – lower student:teacher ratios led to more confidence from students. Next step: continue into 2022. 	<ol style="list-style-type: none"> 1. Some testing of entry level has taken place, we are still working to finalise consistency across all curriculum areas in terms of what progress we would like to see a CSC student make. 2. As above. 3. Students provided opportunities with Ethics Olympiad, Spelling Bee and Readers Cup for Year 9 and 10s. One senior student working on a University paper. Also extension opportunity for a junior student within the Science programme. 4. New SENCO and specialist teacher in place, but we need to invest more hours into literacy support for those students with highlighted needs. Work in progress. Literacy coordinator appointed. 5. School wide conversations are around no streaming, we have to have robust conversations with a lens on maths as we ensure we continue to provide the support required for our students. focus on the new numeracy requirements.
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	<p>Improve Level 3 Achievement. Compared to: - National - Decile - Previous years</p>	<p>New:</p> <ol style="list-style-type: none"> 1. Set and pursue improved attendance targets for Year 13 2. Develop system to moderate extracurricular over commitment 3. Explore 'Work/Life balance programme 	<ol style="list-style-type: none"> 1. Attendance Team formed in 2020, attendance tracking system refined for Class Teacher, Form Teacher, Dean and Attendance Team. Improved contact with home. ROCK-ON group formed for Central Southland, this includes outside agencies. Data to date: Term 4 2019 (pre intervention) overall attendance 87.8%. Term 4 2020 overall attendance 90.9%. Term 4 2021 85% (worth noting that term 3 was 93.7%, significant drop from term 3 to 4). 2. Difficult to get accurate data as there were so many Covid related cancellations of activities. 3. Delayed due to COVID. 	<ol style="list-style-type: none"> 1. The 'A' team continues. We have greater insight and information around attendance. An attendance matrix has been finalised with a view to having consistency across the school with how we deal with attendance issues. This will be going out to all staff shortly. 2. System not yet established. 3. Staff and student workload has been a consideration within the curriculum improvements direction. Eg, reducing assessment at level 1.
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	<p>To ensure equitable outcomes across all ethnicities</p>	<p>New:</p> <ol style="list-style-type: none"> 1. School-wide focus on equitable achievement by Maori students 2. Investigate Poutama Pounamu support to improve matauranga Maori 	<ol style="list-style-type: none"> 1. Te Ao Maori group established in 2019. Student members included in 2020. Initiatives implemented successfully, including school wide Te Wiki o Te Reo Maori. Plan formed around school Haka - as of March 2021 this has been taught to Year 9, 10 and Year 13. 2022, Year 13 students have been teaching this to our Year 9's. Focus on Maori achievement in Department Curriculum Reports. ESOL support is well established. Next step: continue to take opportunities to improve all things Maori at CSC. Te Ao Maori Group to continue to lead this. 2. Poutama Pounamu engaged through MoE PLD for 2021. Support facilitated through staff meetings (upskill), classroom walkthroughs, surveys (student, staff and whanau). Data and 'voice' has been collected and fed back to staff. We are continuing to work with the providers and some staff have taken the opportunity to be involved in extra PLD provided, called Blended Learning. 	<ol style="list-style-type: none"> 1. This group has faltered somewhat this year due to staffing changes and other focusses tending to dominate, e.g. working through COVID and the curriculum shift. while we have not met, we have continued to communicate through emails and at times have organised things that raise the profile of Māori culture at CSC. A student based Kaitiaki group has been established and this is gaining traction. all students can now perform our school haka, the Kaitiaki group has been instrumental in teaching this. 2. As with Te Ao Māori, this focus has had to shift and adapt this year. Poutama Pounamu have faced the same issues that everyone has around COVID. For them, this has meant that they were unable to get into schools during Term 1 for planning and delivery (including CSC) which created pressures for the rest of the year. We met and have adapted our plans for 2022 to focus on working with departments rather than a whole school focus. Departments have been offered support, which should prove valuable as there are higher expectations around culturally responsive practices in the new NCEA system. 3. This work continues 4. Data collection for target groups is currently underway as we move toward the end of the year. There has been difficulty in getting through assessments as we would in a normal year, due to covid/.illness related absences and rostering home in term 1.
		<p>Ongoing:</p> <ol style="list-style-type: none"> 3. Continue to support Whanau Group for sense of belonging, goal setting, role modelling and future pathways 4. Continue target groups for students at risk of not achieving. 	<ol style="list-style-type: none"> 3. WG continuing, opportunities always being added, including University visits and scholarship applications. Kirsty Macfie has this responsibility. 4. Ongoing – target groups based on achievement, behaviours and social issues. Deans collect and collate this information 	

	<p>Improve outcomes for 'at risk' students.</p>	<p>Ongoing:</p> <ol style="list-style-type: none"> 1. Identify target groups of 'at risk students' 2. All staff to make credit and endorsement predictions 3. Use Literacy and numeracy data on juniors to: <ol style="list-style-type: none"> a. To plan for improved literacy and numeracy achievement 	<ol style="list-style-type: none"> 1. See information above regarding target groups, also PB4L Tier 2 identifies at risk students 2. On going 3. Continues (target groups and classes to cater to those at risk of not achieving due to Lit/Num requirements). Year 8 data being standardised and e-asTTle testing now March of Year used for early identification. 	<ol style="list-style-type: none"> 1. Target groups through Tier 2 PB4L continues 2. This work continues 3. SENCO oversees this process. Refer to previous comments regarding literacy support.
	<p>Decrease CSC variance in Merit and Excellence endorsement compared to:</p> <ul style="list-style-type: none"> - National - Decile Group - CSC Prediction - Gender and Ethnicity 	<p>New:</p> <ol style="list-style-type: none"> 1. Celebrate Endorsement students (off site catered dinner). <p>Ongoing:</p> <ol style="list-style-type: none"> 2. Yearly aspirational goals set for Merit and Excellence endorsements for each cohort based on CSC predictions 3. Monitor and intervene to facilitate NCEA progress 	<ol style="list-style-type: none"> 1. Put on hold due to COVID. Subject Endorsement assemblies (virtual) implemented to recognise endorsements at the subject level. To revisit this concept once we are out of COVID restrictions. 2. Departments are setting endorsement goals on an individual basis. 3. Ongoing – Senior Pastoral Deans provides support to Deans and HoDs. New Dean support staff (2022) with a focus on boys education, engagement and achievement. Deans continue with target groups. 	<ol style="list-style-type: none"> 1. On hold again this year 2. Ongoing 3. Ongoing

Student Engagement				
Strategic Objective	Key Priorities 2020-2024	Systems and Processes		
CSC will provide learning programmes that are based on student needs and best practice.	Commitment to effective classroom practice with a view to engaging with students.	New: <ol style="list-style-type: none"> 1. Re-focus on gathering student voice during 2020 2. Include the school community in cultural learning so that Maori students are more able to enjoy success as Maori. 3. Poutama Pounamu programme – as above 4. Tikanga practices to become natural and intrinsic. 	<ol style="list-style-type: none"> 1. Currently collecting student voice with the intent on feeding into our curriculum shift proposal. 2. Poutama Pounamu survey results have been shared with staff, student and the community. Look to improve engagement with the community. 3. As above 4. Some shifts evident in QPT. Next steps: Upskill staff through Te Ao Maori group, encourage staff to complete EP course (cost covered by PLD). Encourage staff haka. A Central Southland College Continuum of Practice has been established outlining responses from ‘no’ evidence to ‘full’ evidence of cultural recognition. 5. Ongoing. Seeking to address this further through the Curriculum Shift proposal. 6. QPT and Preferred Practice documents both updated. Seeking to address this further through the Curriculum Shift proposal 	Student engagement has been the central focus for the steering committee, please refer to previous reports from them, my report to the board at the July meeting as well as the proposed timeline for implementation of the new curriculum proposals. All items listed in this section are addressed within this proposal.
		Ongoing: <ol style="list-style-type: none"> 5. Differentiated learning 6. Focus on consistent pedagogical practice. (QPT) 		

	Students are confident with digital fluency	<p>Ongoing:</p> <ol style="list-style-type: none"> 1. Insist on effective practices from induction at Year 9 through to Year 13. 2. Develop staff knowledge and understanding 	<ol style="list-style-type: none"> 1. Ongoing. Distance Learning led to upskill of both students and staff in digital fluency. Next step: Continue to encourage learning through a multitude of mediums. CSC is poised ready to move to online learning, currently exploring 'hybrid' learning in order to cater for high rates of COVID absenteeism. 2. As above. 	<ol style="list-style-type: none"> 1. We have a positive level of understanding across students and staff around using the digital medium for appropriate school use. This was evident during times when students were required to learn from home. 2. An area to be researched and addressed is around health and safety in terms of screen time, managing distractions when using devices and cyber safety.
	Improved attendance rates	<p>New:</p> <ol style="list-style-type: none"> 1. Identify and support school/life balance issues for students <p>Ongoing:</p> <ol style="list-style-type: none"> 2. Set targets across year levels, monitor and report. 	<ol style="list-style-type: none"> 1. (Also 2.) Attendance Team formed, attendance tracking system refined for Class Teacher, Form Teacher, Dean and Attendance Team. ROCK-ON group formed for Central Southland. 	<ol style="list-style-type: none"> 1. (as above) The 'A' team continues. We have greater insight and information around attendance. An attendance matrix has been finalised with a view to having consistency across the school with how we deal with attendance issues. This will be going out to all staff shortly
	Learning programmes to meet student needs.	<p>New:</p> <ol style="list-style-type: none"> 1. Review Curriculum areas: <ol style="list-style-type: none"> a. Review student performance b. Plan for student improvement c. Review and improve current practice 	<ol style="list-style-type: none"> 1. Major review underway as already stated. The lens is on our curriculum content and delivery, timetable options as well as incorporating the NCEA changes. 	<ol style="list-style-type: none"> 1. As previously stated. - Curriculum review

School Organisation and Structures				
Strategic Objective	Key Priorities 2020-2024	Systems and Processes		
Provide systems and structures that best support: Quality programmes Quality environment and facilities.	Purposeful use of time is maximised.	New: 1. Review of school programme and timetable. To target: a. Meeting academic needs b. student and teacher time in subject class c. the value of Form time and Activities 2. Any new structure to: a. support quality teaching and learning b. - maintain the strength of the current pastoral system.	1. Major focus, see note above	1. As previously stated. - Curriculum review
	Implementation of the Digital Technologies Curriculum	New: 1. Design and implement a cohesive programme for Digital Technologies for all Year 9 and 10 students. 2. BYOD audit	1. All Year 9 Students complete a Taster Course in DTG. Next steps: align skills to Digital Technology Curriculum, including across subjects. 2. Have completed a device audit and monitoring of student devices, but still need to look into other aspects of digital learning, both positive and negative.	1. Ongoing 2. Would be timely to approach this again in the new year.
	Provide suitable, safe EOTC opportunities.	Ongoing: 1. EOTC upskill of staff, risk analysis planning 2. Offer educationally relevant opportunities for staff.	1. Ongoing. System now well established. Staffing change for 2022. 2. Ongoing. Most trips and/or PLD cancelled in 2021 due to COVID.	1. Ongoing, solid systems in place 2. Ongoing, many trips and camps are now opening up. Additional considerations are now given to participants that may test positive for covid during an activity, particularly if it is overnight and away from home.

	Develop young people with a positive attitude and a strong set of values. Encourage strong future pathways, equipping well for life beyond school.	<p>New:</p> <ol style="list-style-type: none"> 1. Move to PB4L Tier 2 2. Establish My Mahi programme <p>Ongoing:</p> <ol style="list-style-type: none"> 3. Continue with PB4L, Tier 1 4. 'Loves me Not' programme 5. Travellers programme 6. 'Mates and Dates' programme 	<ol style="list-style-type: none"> 1. Tier 2 trialled in 2020 and established in 2021. 2. My Mahi being rolled out to individual year levels 3. (and 4, 5 & 6) Ongoing. Changes to PB4L Tier 1 aimed at improving value of system. 	<ol style="list-style-type: none"> 1. Ongoing, solid systems in place 2. Ongoing, many trips and camps are now opening up. Additional considerations are now given to participants that may test positive for covid during an activity, particularly if it is overnight and away from home.
Personnel				
Strategic Objective	Key Priorities 2020-2024	Systems and Processes		
CSC will provide an environment where all students thrive	<p>Employ high quality staff in all areas of the school.</p> <p>Ensure Hauora and staff wellbeing.</p> <p>Develop effective and professional teaching practitioners</p>	<p>New:</p> <ol style="list-style-type: none"> 1. Engage and use the NZ Institute of Wellbeing and Resilience. <p>Ongoing</p> <ol style="list-style-type: none"> 2. Streamline processes to maintain an effective appraisal system 3. Fully resource the Professional Development programme 4. Consider, in good faith, staff requests regarding work-load 	<ol style="list-style-type: none"> 1. Wellbeing Conference attended by Principal and Deputy Principal 2020. We did not engage further. 2. Appraisal now called Professional Growth Cycle. We are continuing to improve and modify this, with a growth mindset. 3. Ongoing 4. Ongoing. 	<ol style="list-style-type: none"> 1. As stated 2. As previously stated. 3. Ongoing 4. Ongoing

Property				
Strategic Objective	Key Priorities 2020-2024	Systems and Processes		
CSC will provide fit for purpose facilities and infrastructure to enable CSC can meet its stated goals.	Buildings continue to be well-maintained Ensure our environment is safe and meets student needs. Improve our carbon footprint.	New: <ol style="list-style-type: none"> 1. Investigate health and safety committee 2. Effective system to identify and fix hazards. 3. Investigate covered areas for students. 4. Native tree planting in former Pine plantation. Ongoing: <ol style="list-style-type: none"> 5. Develop and follow effective 10 Year Property Plan and Cyclical maintenance programme 	<ol style="list-style-type: none"> 1. To be revisited. 2. Physical register replaced with KAMAR register 3. To be revisited. 4. Native tree area now established 5. Ongoing through Property Committee monthly meetings (minuted). Almost at the end of major property works (5YP). We are beginning the next round of 5YP. 	<ol style="list-style-type: none"> 1. Currently sits within buildings and grounds committee 2. Completed 3. This does not sit under the MOE property priorities. 4. Annie Keown continues to work in this area. 5. New 5YP has been proposed and tabled with the BOT at the August meeting.
Finance				
Strategic Objective	Key Priorities 2020-2024	Systems and Processes		
Balanced Yearly budgets are planned for. Wherever possible, the Operational Grants is spent to benefit current students.	Make prudent use of current Cash reserves to achieve planned property goals.	Ongoing: <ol style="list-style-type: none"> 1. Finance Committee monitors and approves financial performance and position. 2. Data and specific goals are used to prepare Annual budgets 	<ol style="list-style-type: none"> 1. Ongoing through monthly meetings (minuted). 2. Ongoing. 	<ol style="list-style-type: none"> 1. Ongoing 2. Ongoing

ACHIEVEMENT ANALYSIS FOR 2022

1. Analysis of Variance by Cohort: Overall NCEA Results *in* 2022

- Level 1: For 2022 - well above National (+10.9%) and a little above Decile (6)
- Level 1 on average are performing better than National and Decile
- Level 2: For 2022 was also above National (+12.7) and Decile (+8.8%) and also on average.
- Level 3: While this group performed above average for CSC cohorts, they still performed a little below National and were at Decile.

2. Covid & 2022 Disruptions

- Level 1 *National* Achievement fell significantly from an average of 71% to around 64%. CSC Level 1 Achievement also fell from an average of about 80% to 74%. CSC cohort achievement tends to be variable as each group is different, but the National cohort is usually relatively stable so the fall was noticeable.
- NCEA Level 2, Level 3 and UE also all fell nationally, but not by as much as the Level 1 decline. One wonders if the increasing number of schools minimising or not offering Level 1 credits could be a factor in the bigger dip in National achievement rates.

3. CSC Over time

Looking across the last few CSC cohorts, overall achievement, compared to National and Decile is strong at Level 1, but then relative performance (to National & Decile) generally declines at Level 2 then again at Level 3.

Year 9 Cohort	Level 1 Compared to National	Level 2 Compared to National	Level 3 Compared to National
2014	+4.7	+0.1	+0.2
2015	+9.1	+2.4	-9.1
2016	+0.9	-0.8	-3.5
2017	+13.9	+10.4	+2.7
2018	+9.0	+2.4	-1.0
2019	+16.3	+12.0	(In 2023)

Does this suggest disengagement over time as the assessment grind takes its toll?

Literacy & Numeracy

CSC continues to achieve Level 1 Literacy and Numeracy rates (at 90.6% and 89.6% respectively) which are well ahead of National and Decile rates.

ANALYSIS OF VARIANCE BY COHORT: 2022: ENROLMENT BASED: Compared to DECILE 6															
NCEA	In 2018			In 2019			In 2020			In 2021			In 2022		
Level	LEVEL 1			LEVEL 2			LEVEL 3								
2016 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance						
	CSC	73.3	-	CSC	76.7	+3.4	CSC	68.6	-8.1						
	Decile 6	74.2	-	Decile 6	79.0	+4.8	Decile 6	70.9	-8.1						
	Variance	-0.9	-	Variance	-2.3	-1.4	Variance	-2.3	0.0						
Level				LEVEL 1			LEVEL 2			LEVEL 3					
2017 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance			
	CSC	84.5	-	CSC	90.5	+6.0	CSC	90.5	+6.0	CSC	72.5	-18.0			
	Decile 6	75.6	-	Decile 6	84.5	+8.9	Decile 6	84.5	+8.9	Decile 6	68.7	-15.8			
	Variance	+8.9	-	Variance	+6.0	-2.9	Variance	+3.8	-2.2						
Level							LEVEL 1			LEVEL 2			LEVEL 3		
2018 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance
	CSC	80.8	-	CSC	79.6	-1.2	CSC	79.6	-1.2	CSC	66.2	-13.4	CSC	66.2	-13.4
	Decile 6	77.4	-	Decile 6	79.4	+2.0	Decile 6	79.4	+2.0	Decile 6	65.6	-13.8	Decile 6	65.6	-13.8
	Variance	+3.4	-	Variance	+0.2	-3.2	Variance	+0.2	-3.2	Variance	+0.8	+0.4	Variance	+0.8	+0.4
Level										LEVEL 1			LEVEL 2		
2019 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance
	CSC	84.6	-	CSC	86.7	+2.1	CSC	84.6	-	CSC	86.7	+2.1	CSC	86.7	+2.1
	Decile 6	76.1	-	Decile 6	77.9	+3.8	Decile 6	76.1	-	Decile 6	77.9	+3.8	Decile 6	77.9	+3.8
	Variance	+8.5	-	Variance	+8.8	-1.7	Variance	+8.5	-	Variance	+8.8	-1.7	Variance	+8.8	-1.7
Level													LEVEL 1		
2020 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance
	CSC	74.5	-	CSC	74.5	-	CSC	74.5	-	CSC	74.5	-	CSC	74.5	-
	Decile 6	72.0	-	Decile 6	72.0	-	Decile 6	72.0	-	Decile 6	72.0	-	Decile 6	72.0	-
	Variance	+2.5	-	Variance	+2.5	-	Variance	+2.5	-	Variance	+2.5	-	Variance	+2.5	-
NCEA Level	Year 1			Year 1 & 2 Average			Year 1, 2 & 3 Average			Year 1, 2, 3 & 4 Average			Last 5 Years		
	CSC 2018	Decile 6	Variance	CSC 2018-2019	Decile 6	Variance	CSC 2018-2020	Decile 6	Variance	CSC 2018-2021	Decile 6	Variance	CSC 2018-2022	Decile 6	Variance
Level 1 Average	73.3	74.2	-0.9	78.9	74.9	+4.0	79.5	75.7	+3.8	80.8	76.0	+4.8	79.5	75.2	+4.3
Level 2 Average	80.0	78.8	+1.2	78.4	78.9	-0.5	82.4	80.8	+1.6	81.7	80.6	+1.1	82.7	80.1	+2.6
Level 3 Average	65.7	64.1	+1.6	62.0	64.7	-2.7	64.2	66.4	-2.2	67.2	67.2	0.0	67.0	66.9	+0.1
UE Average	52.9	45.6	+7.3	50.7	45.5	+5.2	52.8	46.9	+5.9	52.2	47.0	+5.2	49.1	46.1	+3.0

ANALYSIS OF VARIANCE BY COHORT: 2022: ENROLMENT BASED: Compared to NATIONAL															
NCEA	In 2018			In 2019			In 2020			In 2021			In 2022		
Level	LEVEL 1			LEVEL 2			LEVEL 3								
2016 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance						
	CSC	73.3	-	CSC	76.7	+3.4	CSC	68.6	-8.1						
	National	72.4	-	National	77.5	+5.1	National	72.1	-5.4						
	Variance	+0.9	-	Variance	-0.8	-1.7	Variance	-3.5	-2.7						
Level				LEVEL 1			LEVEL 2			LEVEL 3					
2017 Year 9 COHORT				Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance			
				CSC	84.5	-	CSC	90.5	+6.0	CSC	72.5	-18.0			
				National	70.6	-	National	80.1	+9.5	National	69.8	-10.3			
				Variance	+13.9	-	Variance	+10.4	-3.5	Variance	+2.7	-7.7			
Level							LEVEL 1			LEVEL 2			LEVEL 3		
2018 Year 9 COHORT							Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance
							CSC	80.8	-	CSC	79.6	-1.2	CSC	66.2	-13.4
							National	71.8	-	National	77.2	+5.4	National	67.2	-10.0
							Variance	+9.0	-	Variance	+2.4	-4.2	Variance	-1.0	-3.4
										LEVEL 1			LEVEL 2		
2019 Year 9 COHORT										Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance
										CSC	84.6	-	CSC	86.7	+2.1
										National	68.3	-	National	74.0	+5.7
										Variance	+16.3	-	Variance	+12.7	-3.6
													LEVEL 1		
2020 Year 9 COHORT													Statistics Group	%	Variance (Prediction)
													CSC	74.5	-
													National	63.6	-
													Variance	+10.9	-
NCEA Level	Year 1			Year 1 & 2 Average			Year 1, 2 & 3 Average			Year 1, 2, 3 & 4 Average			Last 5 Years		
	CSC 2018	National 2018	Variance	CSC 2018-2019	National 2018-2019	Variance	CSC 2018-2020	National 2018-2020	Variance	CSC 2018-2021	National 2018-2021	Variance	CSC 2018-2022	National 2018-2022	Variance
Level 1 Average	73.3	72.4	+0.9	78.9	71.5	+7.4	79.5	71.6	+7.9	80.8	71.0	+9.8	79.5	69.5	+10.0
Level 2 Average	80.0	77.6	+2.4	78.4	77.6	-0.8	82.4	78.4	+4.0	81.7	78.3	+3.4	82.7	77.4	+5.2
Level 3 Average	65.7	66.1	-0.4	62.0	66.7	-4.2	64.2	68.5	-4.3	67.2	69.0	-1.8	67.0	68.6	-1.6
UE Average	52.9	48.9	+3.0	50.7	49.1	+1.6	52.8	50.5	+2.3	52.2	50.9	+1.3	49.1	50.4	-1.3

ETHNICITY, GENDER & ENDORSEMENTS: NCEA 2022

LEVEL 1

COMMENTS

Ethnicity: In 2022

- Asian students did well compared to their CSC, National and Decile peers.
- Māori students *performed better* than their CSC European peers, and much better than their Māori peers Nationally and by Decile.

Ethnicity: 5 Year Average

- CSC European students are performing above their National and Decile peers.
- CSC Maori students, despite the strong 2022 result are performing below their CSC European peers (-11.1%) but better than their peers Nationally and by Decile.

Gender: In 2022

- CSC, National & Decile males performed below their female peers.
- CSC males performed below their female peers by -13.3% but above their National male peers.
- CSC females performed much better than their female peers Nationally and by Decile.

Gender: 5 Year Average

- On Average CSC females continue to perform better than their CSC male peers, and their National and Decile peers
- CSC males are performing below their CSC female peers, *and* the negative difference is greater at CSC than it is Nationally or by Decile.

NCEA Endorsements

In 2022

- CSC students performed below National and Decile in Excellence, Merit and Overall Endorsements. (Compared to 2021, CSC's Endorsements were down -7% while nationally they declined by only -1.7%)

5 Year Average

- CSC is performing a little below National and slightly ahead of Decile.

LEVEL1: Enrolment Based Results by Ethnicity 2022					
Ethnic Group	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Asian	88.9	65.2	+23.7	81.3	+7.6
European	71.6	68.7	+2.9	74.7	-3.1
Māori	75.0	51.9	+23.1	58.2	+16.8
<i>Variance: Between Māori & European</i>	+3.4	-16.8	+20.2	-16.5	+19.9

LEVEL1: Enrolment Based Results by Ethnicity: Five Year Average 2018-22					
Ethnic Group	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Asian	83.8	71.8	+12.0	84.0	-0.2
European	80.8	74.5	+6.3	78.0	+2.8
Māori	69.7	57.3	+12.4	63.0	+6.7
<i>Variance: Between Māori & European</i>	-11.1	-17.2	+5.0	-15.0	+3.9

LEVEL1: Enrolment Based Results by Gender 2022					
Gender	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Female	82.2	65.2	+17.0	74.6	+7.6
Male	68.9	62.1	+6.8	69.7	-0.8
<i>Variance: Male vs Female</i>	-13.3	-3.1	-10.2	-4.9	-6.8

LEVEL1: Enrolment Based Results by Gender: Five Year Average 2018-22					
Gender	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Female	84.0	72.5	+11.5	78.8	+5.2
Male	75.1	66.7	+8.4	72.1	+3.0
<i>Variance: Male vs Female</i>	-8.9	-5.8	-3.1	-6.7	-2.2

LEVEL1 Endorsements: Enrolment Based 2022					
Endorsement	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Excellence	13.9	19.5	-5.6	14.9	-1.0
Merit	29.1	32.0	-2.9	30.1	-1.0
Total	43.0	51.5	-8.5	45.0	-2.0

LEVEL1 Endorsements: Enrolment Based: Five Year Average 2018-22					
Endorsement	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Excellence	17.0	20.3	-3.3	15.8	+1.1
Merit	33.0	32.9	+0.1	30.9	+2.1
Total	50.0	53.2	-3.2	46.7	+3.3

LEVEL 2

COMMENTS

Ethnicity: In 2022

- Asian & European students did well compared to their National and Decile peers.
- Māori students *performed better* than their CSC European and Asian peers, and much better than their Māori peers Nationally (+30.6%) and by Decile (+23.9%).

Ethnicity: 5 Year Average

- CSC Asian & European students are performing generally above their National and Decile peers.
- CSC Māori students, despite the strong 2022 result are performing below their CSC European peers but better than their peers Nationally and by Decile.

Gender: In 2022

- CSC, National & Decile males performed below their female peers.
- CSC males performed slightly below their female peers by **-4.1%** but well above their Male National and Decile peers.
- CSC females performed much better than their female peers Nationally and by Decile.

Gender: 5 Year Average

- On average CSC females continue to perform better than their CSC male peers, and their National and Decile peers
- CSC males are performing below their CSC female peers, *and* the negative difference is greater at CSC than it is Nationally.

NCEA Endorsements

In 2022

- CSC students performed above National and Decile in Excellence, but below in Merit and in Overall Endorsements.

5 Year Average

- CSC is generally performing below National and Decile rates, and significantly worse in total endorsements (**-10.4%**) nationally.

LEVEL 2: Enrolment Based Results by Ethnicity 2022					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Asian	85.7	75.3	+10.4	81.4	+4.3
European	86.7	78.6	+8.1	80.0	+6.7
Māori	93.3	62.7	+30.6	69.4	+23.9
<i>Variance: Between Māori & European</i>	+6.6	-15.9	+22.7	-10.6	+17.2

LEVEL 2: Enrolment Based Results by Ethnicity: Five Year Average 2018-22					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Asian	83.5	78.4	+5.1	84.1	-0.6
European	83.5	81.1	+2.4	81.8	+1.7
Māori	76.7	67.9	+8.8	72.3	+4.4
<i>Variance: Between Māori & European</i>	-6.8	-13.2	+6.4	-9.5	+2.7

LEVEL 2: Enrolment Based Results by Gender 2022					
Gender	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Female	88.7	75.7	+13.0	80.8	+7.9
Male	84.6	72.2	+12.4	75.2	+9.4
<i>Variance: Male vs Female</i>	-4.1	-3.5	-0.6	-5.6	+1.5

LEVEL 2: Enrolment Based Results by Gender: Five Year Average 2018-22					
Gender	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Female	88.2	79.8	+8.4	83.2	+5.0
Male	77.6	75.0	+2.6	77.2	+0.4
<i>Variance: Male vs Female</i>	-10.6	-4.8	-5.8	-6.0	-4.6

LEVEL 2 Endorsements: Enrolment Based 2022					
Endorsement	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Excellence	18.7	16.2	+2.5	12.6	+6.1
Merit	11.0	24.5	-13.5	20.2	-9.2
Total	29.7	40.7	-11.0	33.8	-3.1

LEVEL 2 Endorsements: Enrolment Based: Five Year Average 2018-22					
Endorsement	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Excellence	15.3	17.0	-1.7	12.4	+2.9
Merit	16.0	24.7	-8.7	21.5	-5.5
Total	31.3	41.7	-10.4	33.9	-2.6

LEVEL 3

COMMENTS

Ethnicity: In 2022

- Asian students performed significantly below their CSC, National (-22.8%) and Decile (-20.2%) peers.
- European students were below National but similar to Decile.
- Māori students *performed significantly better* than their CSC European and Asian peers, and much better than their Māori peers Nationally and by Decile.

Ethnicity: 5 Year Average

- CSC Asian & European students are performing below their National and Decile peers.
- CSC Māori students are performing below their CSC European peers but better than their peers Nationally and by Decile.

Gender: In 2022

- CSC males performed significantly below their female peers. (-28.1%)
- CSC males also performed well below their Male National and Decile peers.
- CSC females performed much better than their female peers Nationally and by Decile.

Gender: 5 Year Average

- On average CSC females continue to perform better than their CSC male peers, and their National and Decile female peers.
- CSC males are performing below their CSC female peers, *and* the negative difference is greater at CSC than it is Nationally.

University Entrance

Ethnicity: In 2022

- Asian students did very poorly with only 10% gaining UE, which is well below National and Decile.
- CSC Māori students performed below their European peers, but the negative difference was small (-2.9%) compared to National (-25.3%) and Decile (-17.3%)

Ethnicity: 5 Year Average

- Asian students continue to perform well below their CSC peers, and below their National and Decile Asian peers.
- Māori performance continues to be below CSC European rates but again, better than their National and Decile peers.

Gender: In 2022

- CSC females performed a little below their National and Decile Peers (which was below their normal average)
- CSC males were significantly below National and Decile rates, the gap is even greater with their CSC female peers (-25.8%)

Gender: 5 Year Average

- CSC females maintain a higher average performance than their National and Decile peers.
- CSC males are performing poorly: On average they remain significantly below their CSC female peers (-26.9%) and well below their male peers Nationally and by Decile.

NCEA Endorsements

In 2022

- CSC students performed above National and Decile in Excellence, but well below in Merit and consequently, well below in Overall Endorsements.

5 Year Average

- CSC is generally performing similar to National and Decile rates in Excellence, but below in Merit and total endorsements.

LEVEL 3: Enrolment Based Results by Ethnicity 2022					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Asian	50.0	72.8	-22.8	70.2	-20.2
European	68.4	70.8	-2.4	68.1	+0.3
Māori	75.0	54.5	+20.5	54.6	+20.4
<i>Variance: Between Māori & European</i>	+6.6	-16.3	+22.9	-13.5	+20.1

LEVEL 3: Enrolment Based Results by Ethnicity: Five Year Average 2018-22					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Asian	63.8	73.5	-9.7	75.1	-11.3
European	68.6	71.9	-3.3	68.4	+0.2
Māori	65.7	56.3	+9.4	56.6	+9.1
<i>Variance: Between Māori & European</i>	-2.9	-15.6	+12.7	-11.8	+8.9

LEVEL 3: Enrolment Based Results by Gender 2022					
Gender	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Female	79.5	69.7	+9.8	69.0	+10.5
Male	51.4	64.5	-13.1	62.2	-10.8
<i>Variance: Male vs Female</i>	-28.1	-5.2	-22.9	-6.8	-21.3

LEVEL 3: Enrolment Based Results by Gender: Five Year Average 2018-22					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Female	77.8	72.4	+5.4	71.5	+6.3
Male	54.7	64.6	-9.9	62.0	-7.3
<i>Variance: Male vs Female</i>	-23.1	-7.8	-15.3	-9.5	-13.6

UNIVERSITY ENTRANCE: ENROLMENT BASED RESULTS BY ETHNICITY & GENDER

UNIVERSITY ENTRANCE: Enrolment Based Results by Ethnicity 2022					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Asian	10.0	58.6	-48.6	49.0	-39.0
European	40.4	54.1	-13.7	46.0	-5.6
Māori	37.5	28.9	+8.6	28.9	+8.6
<i>Variance: Between Māori & European</i>	-2.9	-25.2	+22.3	-17.1	+14.2

UNIVERSITY ENTRANCE: Enrolment Based Results by Ethnicity: Five Year Average 2018-22					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile 6%
Asian	36.3	61.1	-24.8	56.3	-20.0
European	51.3	56.1	-4.8	48.8	+2.5
Māori	42.8	30.8	+12.0	31.5	+11.3
<i>Variance: Between Māori & European</i>	-8.5	-25.3	+16.8	-17.3	+8.8

UNIVERSITY ENTRANCE: Enrolment Based Results by Gender 2022					
Gender	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile%
Female	48.7	53.3	-4.6	48.5	+0.2
Male	22.9	42.7	-19.8	36.6	-13.7
<i>Variance: Male vs Female</i>	-25.8	-10.6	-15.2	-11.9	-13.5

UNIVERSITY ENTRANCE: Enrolment Based Results by Gender: Five Year Average 2018-22					
Ethnic Group	CSC%	National%	CSC Variance to National%	Decile 6%	CSC Variance to Decile%
Female	57.8	56.2	+1.6	52.7	+5.1
Male	30.9	43.9	-13.0	39.3	-8.4
<i>Variance: Male vs Female</i>	-26.9	-12.3	-14.6	-13.4	-13.5

LEVEL 3 Endorsements: Enrolment Based 2022					
Endorsement	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Excellence	20.4	15.4	+5.0	11.3	+9.1
Merit	12.2	25.9	-13.7	21.6	-9.4
Total	32.6	41.3	-8.7	32.9	-0.3

LEVEL 3 Endorsements: Enrolment Based: Five Year Average 2018-22					
Endorsement	CSC %	National %	CSC Variance to National %	Decile 6 %	CSC Variance to Decile 6 %
Excellence	14.6	16.1	-1.5	12.1	+2.5
Merit	21.5	26.1	-4.6	22.1	-0.6
Total	36.1	42.2	-6.1	34.2	+1.9

Kiwi Sport Funding at Central Southland College 2022

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received a total of \$14,283.52.

The funding was put towards:

Part of our Sports Coordinator's wages.

Our Sports Coordinator Andrea Beggs is an integral part of our huge sport participation at Central Southland College and enables many opportunities for our students to partake in a variety of sporting codes . She liaises with all the sports teams, coaches, and managers and in a lot of cases is the Teacher in Charge. CSC has the highest participation rate for a co-ed school in Southland. This is a real testament to Andrea's investment in sport at Central Southland College

CENTRAL SOUTHLAND COLLEGE BOARD 2022

NAME	POSITION	HOW POSITION ON BOARD WAS GAINED	TERM EXPIRES	OCCUPATION
Jo Macgregor	Presiding Member	Re-elected May 2019	September 2022	Farmer
Frank van Miltenburg	Parent Rep	Re-elected May 2019	September 2022	Farmer
Amanda Smalley	Parent Rep	Elected May 2019	September 2022	Farmer
Donald Kidd	Presiding Member	Elected May 2019	September 2025	Farmer
Grant Dick	Ex Officio	Principal	Ex Officio	Principal
Mark Bryan	Co-opted Parent Rep	Co-opted August 2020	September 2025	Veterinarian
Tracey Adendorff	Parent Rep	Elected September 2022	September 2025	Accountant
Peter Hammond	Parent Rep	Elected September 2022	September 2025	Farmer
Richie Crean	Parent Rep	Elected September 2022	September 2025	School Facilitator at Active South
Keegan Stratford	Student Rep	Elected September 2021	September 2022	Student
Ruby Anderson	Student Rep	Elected September 2022	September 2023	Student
Andrea Beggs	Staff Rep	Elected September 2019	September 2025	Sports Coordinator

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CENTRAL SOUTHLAND COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Central Southland College (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, 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 2 to 19, 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 29 June 2023. 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.

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 46, 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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand