

CENTRAL SOUTHLAND COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 399

Principal: Grant Dick

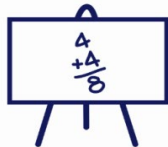
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Accountant / Service Provider:



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CENTRAL SOUTHLAND COLLEGE

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until	Occupation
Jo MacGregor	Chairperson	Re-elected May 2019	April 2022	Farmer
Stewart Bryan	Parent Rep	Re-elected May 2019	Resigned June 2020	Self Employed
Frank van Miltenburg	Parent Rep	Re-elected May 2019	April 2022	Farmer
Amanda Smalley	Parent Rep	Elected May 2019	April 2022	Farmer
Donald Kidd	Parent Rep	Elected May 2019	April 2022	Farmer
Mark Bryan	Co-opted Parent Rep	Co-opted August 2020	April 2022	Veterinarian
Jack Ruddenklau	Student Rep	Elected September 2019	September 2020	Student
Riley Ballantyne	Student Rep	Elected September 2020	September 2021	Student
Andrea Beggs	Staff Rep	Elected September 2019	September 2022	Sports Coordinator

CENTRAL SOUTHLAND COLLEGE

Annual Report - For the year ended 31 December 2020

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Central Southland College

Statement of Responsibility





For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

 Full Name of Board Chairperson	 Full Name of Principal
 Signature of Board Chairperson	 Signature of Principal
_____ Date: 4 February 2022	_____ Date: 4 February 2022

Central Southland College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	6,734,444	6,150,000	6,203,739
Locally Raised Funds	3	323,162	104,600	761,879
Interest income		32,967	26,000	43,279
Gain on Sale of Property, Plant and Equipment		2,329	-	1,739
International Students	4	26,625	25,000	57,665
		<u>7,119,527</u>	<u>6,305,600</u>	<u>7,068,301</u>
Expenses				
Locally Raised Funds	3	169,672	49,000	734,950
International Students	4	17,897	18,000	35,099
Learning Resources	5	4,879,364	4,358,000	4,283,486
Administration	6	311,384	354,300	353,852
Finance		7,921	-	6,859
Property	7	1,551,285	1,432,000	1,373,946
Depreciation	8	91,650	94,000	101,181
		<u>7,029,173</u>	<u>6,305,300</u>	<u>6,889,373</u>
Net Surplus / (Deficit) for the year		90,354	300	178,928
Total Comprehensive Revenue and Expense for the Year		<u><u>90,354</u></u>	<u><u>300</u></u>	<u><u>178,928</u></u>

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

Central Southland College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,376,230</u>	<u>1,376,230</u>	<u>1,197,302</u>
Total comprehensive revenue and expense for the year		90,354	300	178,928
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		19,198	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	<u>1,485,782</u>	<u>1,376,530</u>	<u>1,376,230</u>
Retained Earnings		1,485,782	1,376,530	1,376,230
Reserves		-	-	-
Equity at 31 December		<u>1,485,782</u>	<u>1,376,530</u>	<u>1,376,230</u>

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	233,620	154,348	299,101
Accounts Receivable	10	354,016	273,285	273,285
GST Receivable		49,193	-	-
Prepayments		10,929	19,055	19,055
Investments	11	1,532,830	1,030,731	1,230,731
		<u>2,180,588</u>	<u>1,477,419</u>	<u>1,822,172</u>
Current Liabilities				
GST Payable		-	6,151	6,151
Accounts Payable	13	494,750	336,231	336,231
Revenue Received in Advance	14	245,655	38,279	38,279
Provision for Cyclical Maintenance	15	235,429	-	164,334
Finance Lease Liability - Current Portion	16	21,721	26,495	26,495
Funds held in Trust	17	-	11,403	11,403
Funds held for Capital Works Projects	18	33,903	-	180,034
		<u>1,031,458</u>	<u>418,559</u>	<u>762,927</u>
Working Capital Surplus/(Deficit)		1,149,130	1,058,860	1,059,245
Non-current Assets				
Property, Plant and Equipment	12	439,327	485,440	474,440
		<u>439,327</u>	<u>485,440</u>	<u>474,440</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	62,743	142,540	102,540
Finance Lease Liability	16	37,702	23,000	52,685
Funds held in Trust	17	2,230	2,230	2,230
		<u>102,675</u>	<u>167,770</u>	<u>157,455</u>
Net Assets		<u>1,485,782</u>	<u>1,376,530</u>	<u>1,376,230</u>
Equity	24	<u>1,485,782</u>	<u>1,376,530</u>	<u>1,376,230</u>

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,677,191	1,501,000	1,593,989
Locally Raised Funds		543,495	103,600	634,597
International Students		13,668	25,000	19,359
Goods and Services Tax (net)		(55,343)	-	23,172
Funds Administered on Behalf of Third Parties		(11,403)	-	(26,872)
Payments to Employees		(786,843)	(760,500)	(777,493)
Payments to Suppliers		(955,681)	(787,785)	(1,306,194)
Cyclical Maintenance Payments in the year		(8,165)	(180,034)	(37,207)
Interest Paid		(7,921)	-	(6,859)
Interest Received		30,834	26,000	51,627
Net cash from/(to) Operating Activities		439,832	(72,719)	168,119
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,329	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(46,863)	(65,000)	(102,161)
Purchase of Investments		(302,099)	200,000	(45,324)
Net cash from/(to) Investing Activities		(346,633)	135,000	(147,485)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,198	-	-
Finance Lease Payments		(29,431)	(27,000)	(24,218)
Funds Held for Capital Works Projects		(146,131)	(180,034)	241,377
Net cash from/(to) Financing Activities		(156,364)	(207,034)	217,159
Net increase/(decrease) in cash and cash equivalents		(63,165)	(144,753)	237,793
Cash and cash equivalents at the beginning of the year	9	296,786	299,101	61,308
Cash and cash equivalents at the end of the year	9	233,621	154,348	299,101

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 2020

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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 12.

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. 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.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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 to Crown Owned Assets	20–50 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

p) Financial Instruments

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

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,368,503	1,321,000	1,369,742
Teachers' Salaries Grants	3,986,689	3,600,000	3,582,590
Use of Land and Buildings Grants	1,070,564	1,050,000	1,020,120
Other MoE Grants	255,489	132,000	186,288
Other Government Grants	53,199	47,000	44,999
	<u>6,734,444</u>	<u>6,150,000</u>	<u>6,203,739</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$30,393 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	28,832	25,600	29,695
Overseas Trips	15,703	-	324,959
Activities	138,187	42,000	243,640
Trading	4,271	2,000	5,438
Fundraising	2,350	-	709
Other Revenue	133,819	35,000	157,438
	<u>323,162</u>	<u>104,600</u>	<u>761,879</u>
Expenses			
Activities	142,246	42,000	237,059
Trading	3,064	2,000	-
Fundraising (Costs of Raising Funds)	2,391	-	21
Overseas Trips Costs	17,650	-	324,964
Other Locally Raised Funds Expenditure	4,321	5,000	172,906
	<u>169,672</u>	<u>49,000</u>	<u>734,950</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>153,490</u>	<u>55,600</u>	<u>26,929</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	2	2	5
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	26,625	25,000	57,665
Expenses			
Other Expenses	17,897	18,000	35,099
	17,897	18,000	35,099
<i>Surplus/ (Deficit) for the year International Students</i>	8,728	7,000	22,566

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	405,438	272,000	194,472
Library Resources	2,532	12,000	3,335
Employee Benefits - Salaries	4,449,462	4,043,000	4,053,074
Staff Development	21,932	31,000	32,605
	4,879,364	4,358,000	4,283,486

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,676	6,500	6,850
Board of Trustees Fees	5,075	5,000	6,050
Board of Trustees Expenses	4,738	5,000	9,542
Communication	11,518	10,000	10,661
Consumables	7,340	7,000	8,062
Legal Fees	2,472	3,000	618
Other	90,958	111,800	106,928
Employee Benefits - Salaries	164,639	187,500	185,642
Insurance	10,568	10,400	11,399
Service Providers, Contractors and Consultancy	8,400	8,100	8,100
	311,384	354,300	353,852

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	34,747	22,500	24,997
Cyclical Maintenance Provision	39,463	40,000	(19,092)
Grounds	26,042	25,500	30,708
Heat, Light and Water	98,215	96,000	105,478
Rates	18,708	11,000	15,623
Repairs and Maintenance	96,689	51,500	51,464
Use of Land and Buildings	1,070,564	1,050,000	1,020,120
Security	7,684	2,500	8,341
Employee Benefits - Salaries	159,173	133,000	136,307
	<u>1,551,285</u>	<u>1,432,000</u>	<u>1,373,946</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Building Improvements - Crown	6,303	5,000	6,096
Furniture and Equipment	37,188	32,000	40,713
Information and Communication Technology	13,085	25,000	22,819
Leased Assets	31,906	29,000	29,165
Library Resources	3,168	3,000	2,388
	<u>91,650</u>	<u>94,000</u>	<u>101,181</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
ASB Transaction Account	233,620	154,348	299,101
Short-term Bank Deposits	-	-	-
	<u>233,620</u>	<u>154,348</u>	<u>299,101</u>

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

Of the \$239,872 Cash and Cash Equivalents, \$33,903 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Interest Receivable	9,620	7,487	7,487
Teacher Salaries Grant Receivable	344,396	265,798	265,798
	<u>354,016</u>	<u>273,285</u>	<u>273,285</u>
Receivables from Exchange Transactions	9,620	7,487	7,487
Receivables from Non-Exchange Transactions	344,396	265,798	265,798
	<u>354,016</u>	<u>273,285</u>	<u>273,285</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,532,830	1,030,731	1,230,731
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>1,532,830</u>	<u>1,030,731</u>	<u>1,230,731</u>

12. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	64,500	-	-	-	-	64,500
Building Improvements	101,292	9,903	-	-	(6,303)	104,892
Furniture and Equipment	167,882	28,090	-	-	(37,188)	158,784
Information and Communication Technology	32,004	3,890	-	-	(13,085)	22,809
Memorabilia	9,623	-	-	-	-	9,623
Leased Assets	74,211	9,674	-	-	(31,906)	51,979
Library Resources	24,928	4,980	-	-	(3,168)	26,740
Balance at 31 December 2020	<u>474,440</u>	<u>56,537</u>	<u>-</u>	<u>-</u>	<u>(91,650)</u>	<u>439,327</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Land	64,500	-	64,500
Building Improvements	215,115	(110,223)	104,892
Furniture and Equipment	654,927	(496,143)	158,784
Information and Communication Technology	170,006	(147,197)	22,809
Memorabilia	9,623	-	9,623
Leased Assets	131,338	(79,359)	51,979
Library Resources	124,787	(98,047)	26,740
Balance at 31 December 2020	1,370,296	(930,969)	439,327

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	64,500	-	-	-	-	64,500
Building Improvements	81,166	26,222	-	-	(6,096)	101,292
Furniture and Equipment	146,415	62,180	-	-	(40,713)	167,882
Information and Communication Technology	49,279	5,544	-	-	(22,819)	32,004
Memorabilia	9,623	-	-	-	-	9,623
Leased Assets	34,261	69,115	-	-	(29,165)	74,211
Library Resources	19,101	8,215	-	-	(2,388)	24,928
Balance at 31 December 2019	404,345	171,276	-	-	(101,181)	474,440

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	64,500	-	64,500
Building Improvements	211,225	(109,933)	101,292
Furniture and Equipment	638,507	(470,625)	167,882
Information and Communication Technology	220,223	(188,219)	32,004
Memorabilia	9,623	-	9,623
Leased Assets	121,664	(47,453)	74,211
Library Resources	119,807	(94,879)	24,928
Balance at 31 December 2019	1,385,549	(911,109)	474,440

13. Accounts Payable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	17,194	27,616	27,616
Accruals	105,995	15,394	15,394
Banking Staffing Overuse	11,834	-	-
Employee Entitlements - Salaries	344,396	275,251	275,251
Employee Entitlements - Leave Accrual	15,331	17,970	17,970
	<u>494,750</u>	<u>336,231</u>	<u>336,231</u>
Payables for Exchange Transactions	494,750	336,231	336,231
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>494,750</u>	<u>336,231</u>	<u>336,231</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	-	12,957	12,957
Other	245,655	25,322	25,322
	<u>245,655</u>	<u>38,279</u>	<u>38,279</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	266,874	266,874	323,173
Increase/ (decrease) to the Provision During the Year	16,600	40,000	34,569
Adjustment to Provision	22,863	-	(53,661)
Use of the Provision During the Year	(8,165)	(164,334)	(37,207)
Provision at the End of the Year	<u>298,172</u>	<u>142,540</u>	<u>266,874</u>
Cyclical Maintenance - Current	235,429	-	164,334
Cyclical Maintenance - Term	62,743	142,540	102,540
	<u>298,172</u>	<u>142,540</u>	<u>266,874</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	21,721	26,495	26,495
Later than One Year and no Later than Five Years	37,702	23,000	52,685
Later than Five Years	-	-	-
	<u>59,423</u>	<u>49,495</u>	<u>79,180</u>

17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	11,403	11,403
Funds Held in Trust on Behalf of Third Parties - Non-current	2,230	2,230	2,230
	<u>2,230</u>	<u>13,633</u>	<u>13,633</u>

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

18. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Gym Seismic Upgrade <i>in progress</i>		(11,256)	182,184	101,003	-	69,925
SIP CP: A,B,C,D,J and Site <i>in progress</i>		202,787	-	154,375	-	48,412
Water Damage Remediation <i>in progress</i>		-	14,887	-	-	14,887
LSC /Boiler <i>in progress</i>		-	250,000	337,824	-	(87,824)
Ancil Sheds K&L Replacement <i>in progress</i>		(11,497)	-	-	-	(11,497)
Totals		<u>180,034</u>	<u>447,071</u>	<u>593,202</u>	<u>-</u>	<u>33,903</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	33,903
Funds Due from the Ministry of Education	-
	<u>33,903</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Gym Seismic Upgrade <i>in progress</i>		(49,846)	46,884	8,294	-	(11,256)
SIP CP: A,B,C,D,J and Site <i>in progress</i>		-	202,787	-	-	202,787
Ancil Sheds K&L Replacement <i>in progress</i>		(11,497)	-	-	-	(11,497)
Totals		<u>(61,343)</u>	<u>249,671</u>	<u>8,294</u>	<u>-</u>	<u>180,034</u>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,075	6,050
Full-time equivalent members	0.29	0.33
<i>Leadership Team</i>		
Remuneration	411,048	374,372
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	416,123	380,422
Total full-time equivalent personnel	3.29	3.33

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
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	2020 FTE Number	2019 FTE Number
100-110	6	3
110-120	2	1
120-130	1	0
	9	4

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

21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

a/ As at 31 December 2020 the school had a contract for Gym Improvements to be completed in 2021, which is fully funded by the Ministry of Education. \$229,068 had been received of which \$109,297 has been spent on the project.

b/ As at 31 December 2020 the school had a contract for LSC Office to be completed in 2021, which is fully funded by the Ministry of Education. \$250,000 had been received and \$258,712 has been spent on the project.

c/ As at 31 December 2020 the school had a contract for Water Remediation to be completed in 2021, which is fully funded by the Ministry of Education. \$14,887 had been received of which \$0 has been spent on the project.

(Capital commitments at 31 December 2019:)

a/ As at 31 December 2019 the school had a contract for Gym Improvements to be completed in 2020, which is fully funded by the Ministry of Education. \$46,884 had been received of which \$58,140 has been spent on the project.

b/ As at 31 December 2019 the school had a contract for Boiler and Site Essential Services to be completed in 2020, which is fully funded by the Ministry of Education. \$202,787 had been received of which \$0 has been spent on the project

(b) Operating Commitments

As at 31 December 2020 there are no operating commitments. (2019: Nil)

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	233,620	154,348	299,101
Receivables	354,016	273,285	273,285
Investments - Term Deposits	1,532,830	1,030,731	1,230,731
Total Financial assets measured at amortised cost	<u>2,120,466</u>	<u>1,458,364</u>	<u>1,803,117</u>

Financial liabilities measured at amortised cost

Payables	494,750	336,231	336,231
Finance Leases	59,423	49,495	79,180
Total Financial Liabilities Measured at Amortised Cost	<u>554,173</u>	<u>385,726</u>	<u>415,411</u>

26. Events After Balance Date

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

27. Comparatives

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

Kiwi Sport Funding at Central Southland College 2020

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwi Sport funding of \$13,386.02 (excluding GST)

The funding was put towards:

Part of our Sports Coordinator's wages.

Our Sports Coordinator Andrea Beggs is the backbone of our huge sport participation at Central Southland College and enables many opportunities for students at CSC 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. A testament to her investment in sport at Central Southland College.



Analysis of Variance

Central Southland College
2016-2019
R E V I S E D 2 0 2 0

<i>Principals' Endorsement</i>	
<i>Board of Trustees Endorsement</i>	
<i>Submission date to Ministry of Education</i>	March 2020

Strategic Section	
Strategic Goals	
Student Learning and Engagement	<i>Raise student aspirations and achievement at all levels of the College.</i>
	<i>Accelerate progress for all students performing below expectations.</i>
	<i>Develop and enhance teaching and learning through effective classroom practices.</i>
School Structure, Culture and Environment	<i>Develop young people with a positive attitude and a strong set of values.</i>
	<i>Maintain high level of community confidence in CSC as school of first choice.</i>
	<i>Provide the best possible learning environment for all students at CSC.</i>

OPERATIONAL PLAN

Domain	Strategic Goal	Annual Target	Targeted Actions	Actions taken
Student Learning, Retention and Engagement	<i>Raise student aspirations and achievement at all levels of the College.</i>	- Decrease variance between CSC Merit and Excellence Endorsement rates (5 year average) and National rates (currently sitting at - 8.2% for Merit and - 5.89% for Excellence - average across L1/2/3)	- Academic profiling program - Predicted credits outlined and reviewed regularly - Endorsement predictions reviewed three times per year - Markbook summaries developed for Departments to look at relevant data - PB4L program - focus on desired behaviours within classroom setting	Staff given regular signposts to input data for Markbook profiles. Staff make predictions for each student around possible credits as well as endorsement possibilities. Summaries are set up, students targeted through year level coordination and form teacher interviews. Students have information communicated with clear expectations and clarity so that aspirations are shared (student / school). (2019 Comparison to National data: L1: M = + 0.1, E = -0.6 L2: M = -3.1, E = - 4.1 L3: M = + 6.6, E = -3) 2019 Excellence Endorsement variance is = - 4.0% compared to - 5.89% 2019 Merit Endorsement variance is = - 4.1% compared to - 8.2% Establishment of early scholarship targets in some subjects, starting as early as level 2. Early establishment of at risk students, achievement and endorsement.
		- Variance in overall achievement rates between CSC and National is decreasing.	- Online F/T interviews - more active role in process for Form teachers	As above. Also... Deans monitor and track target groups, staff provide data and feedback to Deans around student achievement. Reduction of number of standards offered in some subjects, this is to support those students at risk of failure due to workload, this is for targeted students. Philosophy of: better to achieve less credits in a sensible time frame than to risk not achieving due to time demands. Introduction of Effort Grade reporting. All staff complete the report each week. Reports are sent home weekly. Greater communication with home. Effort Grades are also used alongside the target group achievement data. Student goals are set around effort grades. Provide active learning opportunities for students, real life experiences. Engagement with a digital platform to assist in student having access to classroom / lesson information, especially relevant if there is absence or to revisit a lesson / topic / subject. Digital platform used across school with a view to improve engagement.
		- Level 2 pass rate at 85% or higher to contribute towards BPS target.	- Continuation of 'mid-band' classes at Level 1 and 2 (SCI201; MWS101)	As above. Also.... Greater focus on attendance and time in class for 2019.
		- 5% unjustified absence rate across the school	- Review of current systems, establish and embed improved	Improvement in communication with home regarding attendance. Clarity for staff and students around attendance expectations. Individual targets set if required.

			<p>checking and monitoring systems.</p> <ul style="list-style-type: none"> - Clear communication with target students and Whanau. - Centralisation of attendance administration - Formalisation of sign in procedures for Year 13 students with Academic Privilege 	<p>Notification information is collated, feedback given to Deans, followed up at the weekly meetings.</p> <p>Greater concerns discussed at Pastoral meeting.</p> <p>Guidance councillor involved with serious issues.</p> <p>Regular contact with local truancy officer, formal notifications made when required.</p> <p>Formalisation of letters sent home.</p>
	<p><i>Accelerate progress for all students performing below expectations.</i></p>	<ul style="list-style-type: none"> - improve achievement of those Year 11, 12 and 13 students identified as at risk of not achieving. 	<ul style="list-style-type: none"> - Academic signposting timetable (for Senior school) to be developed by all Departments. - Looking at methods of 'accelerating' the target group, an attempt to move them to expected level and ensure a continuation of progress. - Share and discuss with LAC Committee information from ERO regarding 'Accelerating Student Achievement' and 'Raising student achievement through Targeted actions'. -Continue to encourage use of digital media and devices to improve engagement. 	<p>Target group, student profiles and student's predictions, relevant in this section also as we endeavour to accelerate those students in need.</p> <p>Effort grade reporting, communication with home, targets set around effort and engagement.</p> <p>Engagement with a digital platform to assist in student having access to classroom / lesson information, especially relevant if there is absence or to revisit a lesson / topic / subject.</p> <p>Digital platform used across school with a view to improve engagement.</p>
		<ul style="list-style-type: none"> - improve achievement of those Year 11 Maori students identified as at risk of not achieving Level 1 	<p>Whanau Group, across year levels.</p> <p>Identification through established target groups.</p>	<p>Whanau Group has overall focus on celebrating Maoridom. It is available to students Y10 through to Y13.</p> <p>Create sense of belonging, identity and pride.</p> <p>Offer support around learning needs, set goals and establish pathways.</p> <p>Look for extension opportunities ie Otago Uni.</p> <p>Look for role modelling and cultural support.</p>
		<ul style="list-style-type: none"> - improve literacy achievement across the junior school, 2 years. 	<ul style="list-style-type: none"> -employment of literacy specialist 2017, focus on establishing target groups, informing all staff of practice and shared 	<p>Look at transition data</p> <p>The remedial literacy programme works with a group of students whose reading and writing levels are 3 or more years below their chronological age. Students are identified by entrance assessment, past school information, and/or identified by staff observation as struggling</p>

			involvement / across all curriculum areas. - Record asttle data.	early in Year 9. They are then individually assessed by the specialist teacher who identifies the student's needs. This group spend 2 periods per week for 4 terms in small group/ individual teaching. It focuses on strengthening the individual skills of the student, (such as comprehension, decoding, written language skills).
		- improve numeracy achievement across the junior school, 2 years.	- Maths buddy programme (year 10 focus) with year 12/13 students. (term 3)	Use of Education Perfect as an additional tool to encourage engagement and achievement. Streaming classes and providing additional support to those with high needs. Provide extra in class support.
	<i>Develop and enhance teaching and learning through effective use of digital technology in classrooms.</i>	Improved number of student devices logged in and loaded on our school system.		Lockers purchased and in place. (identified as a barrier). All students expected to have a device as a requirement. System in place to help with areas of hardship. There are still Chromebooks available for issue at Library. Many departments also have a small bank of Chromebooks to help if students forget / battery dead etc.
		Benchmarks met for staff Core Skills	Google expert group to be re-established to lead PLD Regular PD slot at Staff Meetings Introduction of Team Drives as part of process of moving school-wide documentation online.	Expectation that all classes are on Google classroom All students familiar with GAFE, there is consistency in the digital fluency across subject areas.
		Development of engaging teacher practice using Technology in Classrooms	Develop targeted Google Core Skills teaching programme for all students as part of form time. Explore practical aspects of storage and safety.	Subject areas have identified programs and applications that are relevant to their area, this is encouraged.
School Structure, Culture and Environment	<i>Develop young people with a positive attitude and a strong set of values.</i>	PB4L SET data indicates improvement in the recognition and understanding of the school values	· Active supervision by staff during breaks.(more teachers on duty) · Implementation and acknowledgement of school values through	Continue to review Duty system and have made changes this year. Staff numbers increased, re-established expectation to monitor students (based on where they are), focus on positive interactions, refer if issues continue. New Senior Student ambassadors appointed for 2018 - 2019. Desire to lift the profile of PB4L systems around the senior school.

			PB4L.	<p>Values posters / acknowledgements are still visible and refreshed regularly. Continuing to work on teaching values.</p> <p>Move to tier 2, this is more specific targeting of students targets groups and specific behaviours.</p>
		Recording system for PB4L developed - acknowledgement of values.	Implementation of the new recognition system	Using PB4L in the classroom and maintaining a high expectation from the students in the classes.
	<i>Maintain high level of community confidence in CSC as school of first choice.</i>	<ul style="list-style-type: none"> · Improve consultation and reporting to the community. 	Regular parent survey through Google Docs	<p>Introduction of effort grades, emailed weekly. Real time reporting.</p> <p>Information evenings : meet the teacher year 9, parent teacher meetings, NCEA information evenings. Provide opportunities for the community to engage with the school through</p> <ul style="list-style-type: none"> - Home and school - Coaching - Supporting events - Show casing performances and student work <p>Consultation with community regarding Transport zone and bus issues. Requesting feedback on start of year procedures BYOD</p>
		<ul style="list-style-type: none"> · Improved academic signposting / reporting to parents 	Notification and monitoring of parent Portal ex KAMAR.	<p>Improved reporting processes for 2019, greater consistency.</p> <p>Access to kamar parent portal</p> <p>Contacting parents of target group students</p>
		- Continued roll growth through 2017-19	<p>Improve the public entrance and access to the school and key staff</p> <p>Active promotion of CSC through local media</p> <p>Research into best way to engage with community - discussion and decision around best platform (App / Facebook / Google +)</p>	<p>5YP is underway and access and entrance are on the plan.</p> <p>App is well utilised</p> <p>Introduction of Facebook for professional communication and promotion</p> <p>Google community page not continued.</p>

	<p><i>Provide the best possible learning environment for all students at CSC.</i></p>	<p>Review and improve the appraisal process</p>	<ul style="list-style-type: none"> · Completion of annual Appraisal interviews by end of Term 1. · Monitoring and development of goal setting as part of Appraisal system · Upskilling of Appraisers throughout the school · SLT implementation of Walkthrough timetable. Development of Departmental Walkthrough timetables. 	<p>New appraisal system in place Staff have created an agreed Quality Practise template Staff are all working on their own enquiry goal</p>
		<p>Upgrade of server system to future-proof infrastructure</p>		<p>Server system has been upgraded and is fit for purpose.</p>
		<p>Continued improvement of Ruckus wireless system.</p>		
		<p>Develop the new 5 Year Property Plan.</p>		<p>New 5YP plan established and design consultation continuing through 2020.</p>

OTHER KEY OPERATIONAL ACTIONS TO ACHIEVE STRATEGIC VISION

Property	Short Report	Finance	Short Report
<p>Improved main entrance and Administration block.</p> <p>To implement the property strategic plan within the constraints imposed by the Ministry.</p> <p>To ensure staff are aware of the process for reporting unsafe practices.</p> <p>To develop a 10 Year Property Plan, oversee and effectively manage.</p>	<p>10YPP drawn up and awaiting final approval.</p> <p>Issues around the Gym systemic strengthening to be addressed.</p> <p>Cyclical maintenance has been on going throughout the year.</p> <p>Hopeful that entrance and driveway and administration areas are upgraded in the next 10YPP.</p>	<p>Prepare and manage an effective school budget that reflects the educational priorities and needs of students.</p> <p>Have quality systems in place for effective financial management.</p>	<p>Budget in good health.</p> <p>Use of extra funds for educational outcomes e.g. extra devices, property improvements etc.</p> <p>Some funds to be added to the property projects.</p>
Personnel	Short Report	Community Engagement	Short Report
<p>To employ and develop highly professional, qualified staff.</p> <p>Maintain an effective Appraisal system.</p>	<p>Appraisal system continues to improve with focus on goal setting and implementation of new code and standards in 2017 /2018</p>	<p>Refer to the goal: Maintain high level of community confidence in CSC as school of first choice.</p>	<p>Roll growth continues – 597 as at Feb 2019</p>

Analysis of Variance

CENTRAL SOUTHLAND COLLEGE	School No. 399
Strategic Goal	<i>Raise student aspirations and achievement at all levels of the College.</i>
Annual Target #1	Decrease variance between CSC Merit and Excellence Endorsement rates (5 year average) and National rates (For Excellence, currently sitting at -4.0% compared to National but only -0.4% for Decile group. Overall Endorsement [M+E] is -6.5% compared to National and -1.1% for the Decile group)
Objective	We will use data, academic signposting and student profiles to help inform an improvement in strategies to effectively target endorsement recognition. Staff will be informed of individual students targets and goals. Use of KAMAR profiles. Academic signposting timetable to be implemented in all Departments. Training for staff on use of KAMAR data to inform planning.
Baseline data	See chart below for comparisons over years and cohorts.

ACTIONS	OUTCOMES	REASONS FOR VARIANCE	EVALUATION (where to next?)
<ol style="list-style-type: none"> 1. Focus for curriculum committee continued in 2019 2. Embedded use of KAMAR profiles with achievement data 3. F/T interviews focus for Senior school 4. Academic recognition – Excellence badges at Assembly, introduction of Merit badges 2019 5. Assessment discussion, number of credits offered to students – are we over-assessing? 6. Continued focus on students attempting fewer externals 	<p>(See Analysis below)</p> <ul style="list-style-type: none"> ● Continued discussion in Curriculum committee around how we can focus on this area as HOD group ● All staff entering Profile information into KAMAR which other teachers can access ● F/T interviews expectation across Senior school. ● Recognition at assembly continues to be a positive focus for students. ● Continued discussion at Assessment committee – also development of Assessment planners for each year level to allow for teachers to manage assessment due dates more clearly for students. ● Introduction of an academic Dean in 2019, supporting year level target groups and promoting excellence. Works one on one with students. 	<p>Refer summaries under each chart above</p>	<p>Continue to provide the students with opportunity to achieve endorsements.</p> <p>Deans track progress using information from staff that is used to create profiles.</p> <p>Undertake individual departmental reviews, view to looking at standards offered, what is achievable and how target groups can best achieve.</p> <p>Discussion to continue around number of credits being offered in each course.</p> <p>Continued focus on Profiling information and regular reviews – ensure information is being gathered in a timely fashion to ensure action can be taken.</p>

(See analysis below)

Endorsements		Merit			Excellence		
Level	Year	CSC %	National %	Decile %	CSC %	National %	Decile %
Level 1	2019	34.7	34.6	32	19.4	20	16.5
	2018	34.4	34.3	33.0	17.7	20.9	16.9
	2017	23.7	31.7	30.3	16.7	20.1	16.9
	2016	39.8	34.1	32.7	17.0	19.7	16.1
	2015	22.6	34.1	32.5	9.5	18.8	15.4
Level 2	2019	22.5	25.6	22.9	12.4	16.5	13.3
	2018	17.3	25.6	23.0	17.3	16.4	13.1
	2017	18.7	22.4	20.3	12.0	16.3	13.5
	2016	15.3	26.1	23.7	7.1	16.0	13.3
	2015	21.7	26.2	24.1	8.7	15.0	12.4
Level 3	2019	33.3	26.7	24.1	11.8	14.8	12.6
	2018	21.7	27.4	24.7	13.0	15.1	13.3
	2017	22.5	23.3	21.4	5.0	15.5	13.6
	2016	17.9	27.4	24.8	10.3	14.5	12.8
	2015	24.4	28.0	25.7	13.3	13.8	12.6

ANALYSIS OF VARIANCE: NCEA ENDORSEMENTS 2019

Level 1 NCEA Endorsements - Averaged						
Data	2019	1 Year 2015	2 Years 2015-2016	3 Years 2015-2017	4 Years 2015-2018	5 Years 2015-2019
E: CSC	19.4%	9.5%	13.3%	14.3%	15.2%	16.0%
<i>National</i>	20.0%	18.8%	19.3%	19.5%	19.8%	19.8%
<i>Variance</i>	-0.6%	-9.3%	-6.0%	-5.2%	-4.6%	-3.8%
<i>Decile 4-7</i>	16.5%	15.4%	15.8%	16.1%	16.2%	16.3%
<i>Variance</i>	+3.5%	-5.9%	-2.5%	-1.8%	-1.0%	-0.3%
M & E CSC	54.1%	32.1%	42.2%	41.3%	44.0%	46.0%
<i>National</i>	54.6%	51.6%	52.1%	52.4%	53.0%	53.3%
<i>Variance</i>	-0.5%	-19.5%	-9.9%	-10.1%	-9.0%	-7.3%
<i>Decile 4-7</i>	48.5%	46.2%	46.8%	47.2%	47.8%	47.9%
<i>Variance</i>	+6.1%	-14.1%	-4.6%	-5.9%	-3.8%	-1.9%
Female						
Male						

Outcomes: Level 1

While 2019 was a good year for total Endorsements, average variance for Excellence is still below National and Decile 4-7. The difference has decreased somewhat however as Excellence endorsement has increased slightly more than the National or Decile increase.

Average variance for Merit & Excellence combined is still below National and Decile 4-7 but the negative difference is trending down.

Level 2 NCEA Endorsements - Averaged						
Data	2019	1 Year 2015	2 Years 2015-2016	3 Years 2015-2017	4 Years 2015-2018	5 Years 2015-2019
E	12.4%	8.7%	7.9%	9.3%	11.6%	11.8%
National	16.5%	15.1%	15.6%	15.9%	16.0%	16.1%
Variance	-4.5%	-6.4%	-7.7%	-6.6%	-4.4%	-4.3%
Decile 4-7	13.3%	12.4%	12.9%	13.1%	13.1%	13.2%
Variance	-0.9%	-3.7%	-5.0%	-3.8%	-1.5%	-1.4%
M & E	34.9%	27.5%	23.8%	26.7%	28.7%	29.9%
National	42.1%	39.3%	39.5%	39.6%	40.2%	40.5%
Variance	-7.2%	-11.8%	-15.7%	-12.9%	-11.5%	-10.6%
Decile 4-7	36.2%	34.6%	34.7%	34.7%	35.0%	35.2%
Variance	-1.3%	-7.1%	-10.9%	-8.0%	-6.3%	-5.3%
Female						
Male						

Outcomes: Level 2

Average variance for Excellence is still below National and Decile 4-7 but the variance is slowly improving on average. The Decile difference is however, much smaller. Average variance for Merit & Excellence combined is well below National and somewhat below Decile 4-7. CSC, National and decile rates have changed little on average so the negative difference has improved only slightly.

Level 3 NCEA Endorsements – Averaged						
Data	2019	1 Year 2015	2 Years 2015-2016	3 Years 2015-2017	4 Years 2015-2018	5 Years 2015-2019
E	11.8%	13.6%	12.0%	9.6%	10.5%	10.7%
National	14.8%	13.8%	14.2%	14.6%	14.7%	14.7%
Variance	-3.0%	-0.2%	-2.2%	-5.0%	-4.2%	-4.0%
Decile 4-7	12.6%	12.6%	12.7%	13.0%	13.1%	13.0%
Variance	-0.8%	-2.6%	-0.6%	-1.3%	-3.2%	-2.5%
M & E	45.1%	38.6%	33.4%	32.3%	32.9%	35.3%
National	41.5%	41.5%	41.6%	41.8%	41.9%	41.8%
Variance	+3.6	-2.9%	-8.2%	-9.5%	-9.0%	-6.5%
Decile 4-7	36.7%	38.0%	37.6%	37.7%	37.7%	37.5%
Variance	+8.4	+0.6%	-4.2%	-5.4%	-4.8%	-2.2%
Female						
Male						

Outcomes: Level 3

Level 3 endorsement performance in 2019 was very strong. While the Excellence percentage was about average (11.8%), Merit Endorsements were 33.3%. This compares very well to 2018 (21.7%) and the average of the previous 4 years of 22.4%. Combined Endorsements therefore in 2019 were well ahead of the National and decile group percentages.

Average variance for Excellence however is below National and Decile 4-7 with little change or improvement over time.

Average variance for Merit & Excellence combined is also below National and Decile 4-7 although the gap has narrowed.

Level 1, 2 and 3 in 2019

While average scores are slow to move, the results for both measures (Excellence and Combined) for CSC at Level 1, 2 and 3 were, in 2019, above their 5 year averages.

CENTRAL SOUTHLAND COLLEGE	School No. 399
Strategic Goal	Raise student aspirations and achievement at all levels of the College.
Annual Target #2	Variance in overall achievement rates between CSC and National is decreasing over 5 year average
Objective	We will continually seek to provide our students with learning opportunities that encourage improved achievement and promote student academic success in NCEA.
Baseline data	See Analysis of Variance by Cohort chart above for comparisons over years and cohorts.

ACTIONS	OUTCOMES	REASONS FOR VARIANCE	EVALUATION (where to next?)
<p>Profiling system on Kamar, relevant for all students. Will enable better tracking of students at risk and for extension of those capable of Endorsements.</p> <p>Target groups established at Levels 1, 2 and 3</p> <p>PB4L recognition system fully implemented.</p> <p>Recording of Pastoral information on KAMAR to establish patterns.</p> <p>Improve flow of data from year to year / teacher to teacher about individual students.</p>	<p>Refer attached Data.</p> <p>Level 1 Average achievement for CSC over 5 years when compared to National is +5.1% which is an improvement on the 4 year average. For Decile 4-7 the CSC average is +2.2, which is also an improvement on the 4 year average.</p> <p>Level 2 CSC has maintained a small positive variance compared to National of +1.0% over 5 years. When compared with Decile 4-7 however the variance is again negative on a 5 year average at -1.9%.</p> <p>Level 3 When compared to National, CSC continues to have a negative variance (5 year average) of -5.6%. Apart from an outstanding year in 2015, this variance has remained negative, on average since 2015. When compared to Decile 4-7 a similar pattern emerges but the variance is slightly more negative at -6.4% University Entrance Here the variations are much smaller. The 5 year average for CSC compared to National is only slightly negative at -0.2% - in effect parity. The variance when compared with Decile 4-7 however is pleasingly positive at +1.2% on a 5 year average. Unlike for Level 1, 2 and 3, Decile 4-7 UE rates are <i>below</i> National rates, on average.</p>	<p>Deans continue to work with target groups.</p> <p>PB4L recognition system underway and successful with junior students – The aim is for this to filter through into Senior school as those students move through the school and it becomes normal practice.</p> <p>High Needs student information being passed to all teachers at beginning of the year – also increased awareness of use of KAMAR to access information across staff.</p>	<p>Continue with the proposed actions, The aim of PB4L is to see long term gain and the implementation is intentionally slow.</p> <p>Continue discussions with our heads of Learning areas. New curriculum leadership committee and focus has been established for 2019.</p> <p>Review the initiatives around allowing time and reducing the pace, share findings across curriculum areas. To be a focus for discussion within Curriculum leadership Committee in terms of Course planning and credit numbers.</p>

ANALYSIS OF VARIANCE BY COHORT: ENROLMENT BASED: Compared to NATIONAL															
NCEA	In 2015			In 2016			In 2017			In 2018			In 2019		
Level															
2013 Year 9 COHORT	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance						
	CSC	69.4	-	CSC	80.2	+10.8	CSC	47.6	-32.6						
	National	74.5	-	National	78.4	+3.9	National	65.2	-13.2						
	Variance	-5.1	-	Variance	+2.2	+6.9	Variance	-17.6	-19.4						
Level				LEVEL 1			LEVEL 2			LEVEL 3					
2014 Year 9 COHORT				Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance			
				CSC	80.0	-	CSC	78.1	-1.9	CSC	63.9	-14.2			
				National	75.3	-	National	78.0	+3.3	National	63.7	-14.3			
				Variance	+4.7	-	Variance	+0.1	-5.2	Variance	+0.2	+0.1			
Level							LEVEL 1			LEVEL 2			LEVEL 3		
2015 Year 9 COHORT							Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance
							CSC	82.6	-	CSC	79.4	-3.2	CSC	56.0	-23.4
							National	74.5	-	National	76.1	+1.6	National	66.2	-9.9
							Variance	+8.1	-	Variance	+3.3	-4.8	Variance	-10.2	-13.5
Level										LEVEL 1			LEVEL 2		
2016 Year 9 COHORT										Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance
										CSC	73.3	-	CSC	76.7	+3.4
										National	70.1	-	National	76.6	+5.5
										Variance	+3.2	-	Variance	+0.1	-2.1
Level													LEVEL 1		
2017 Year 9 COHORT													Statistics Group	%	Variance (Prediction)
													CSC	85.4	-
													National	69.3	-
													Variance	+16.1	-
NCEA Level	Year 1			Year 1 & 2 Average			Year 1, 2 & 3 Average			Year 1, 2, 3 & 4 Average			Last 5 Years		
	CSC 2015	National 2015	Variance	CSC 2015-2016	National 2015-2016	Variance	CSC 2015-2017	National 2015-2017	Variance	CSC 2015-2018	National 2015-2018	Variance	CSC 2015-2019	National 2015-2019	Variance
Level 1 Average	78.4	74.5	-4.5	75.0	74.9	+0.1	78.0	74.9	+3.1	76.8	74.3	+2.5	78.4	73.3	+5.1
Level 2 Average	76.7	76.3	+0.1	78.5	77.4	+1.1	78.5	77.7	+0.8	78.9	77.7	+1.2	78.5	77.5	+1.0
Level 3 Average	74.6	62.6	+12.0	63.3	63.4	-0.1	58.3	64.1	-5.8	60.1	64.6	-4.5	59.3	64.9	-5.6
UE Average	62.7	48.1	+14.6	52.0	48.5	+3.5	47.1	48.6	-1.5	48.6	48.7	-0.1	48.3	48.5	-0.2

ANALYSIS OF VARIANCE BY COHORT: 2019: ENROLMENT BASED: Compared to Decile 4-7

NCEA	In 2015			In 2016			In 2017			In 2018			In 2019		
Level	LEVEL 1			LEVEL 2			LEVEL 3								
	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance						
2013 Year 9 COHORT	CSC	69.4	-	CSC	80.2	+10.8	CSC	47.6	-32.6						
	Dec 4-7	77.2	-	Dec 4-7	81.4	+4.2	Dec 4-7	65.8	-15.6						
	Variance	-7.8	-	Variance	-1.2	+6.6	Variance	-18.2	-17.0						
Level	LEVEL 1			LEVEL 2			LEVEL 3								
	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance			
2014 Year 9 COHORT	CSC	80.0	-	CSC	78.1	-1.9	CSC	63.9	-14.2						
	Dec 4-7	78.1	-	Dec 4-7	80.8	+2.7	Dec 4-7	64.6	-16.2						
	Variance	+1.9	-	Variance	-2.7	-4.6	Variance	-0.7	+2.0						
Level	LEVEL 1			LEVEL 2			LEVEL 3								
	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance			
2015 Year 9 COHORT	CSC	82.6	-	CSC	79.4	-3.2	CSC	54.9	-24.5						
	Dec 4-7	77.5	-	Dec 4-7	78.6	+1.1	Dec 4-7	65.4	-13.2						
	Variance	+5.1	-	Variance	+0.8	-4.3	Variance	-10.5	-11.2						
Level	LEVEL 1			LEVEL 2			LEVEL 3								
	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance			
2016 Year 9 COHORT	CSC	73.3	-	CSC	76.7	+3.4									
	Dec 4-7	72.8	-	Dec 4-7	78.7	+5.9									
	Variance	+0.5	-	Variance	-2.0	-2.5									
Level	LEVEL 1			LEVEL 2			LEVEL 3								
	Statistics Group	%	Variance (Prediction)	Statistics Group	%	Variance	Statistics Group	%	Variance	Statistics Group	%	Variance			
2017 Year 9 COHORT	CSC	84.5	-												
	Dec 4-7	71.5	-												
	Variance	+13.0	-												
NCEA Level	Year 1			Year 1 & 2 Average			Year 1, 2 & 3 Average			Year 1, 2, 3 & 4 Average			Last 5 Years		
	CSC 2015	Decile 4-7 2015	Variance	CSC 2015-2016	Decile 4-7 2015-2016	Variance	CSC 2015-2017	Decile 4-7 2015-2017	Variance	CSC 2015-2018	Decile 4-7 2015-2018	Variance	CSC 2015-2019	Decile 4-7 2015-2019	Variance
Level 1 Average	70.0	77.2	-7.2	75.0	77.7	-2.7	78.0	77.8	+0.2	76.8	77.2	-0.4	78.4	76.2	+2.2
Level 2 Average	76.7	79.8	-3.1	78.5	80.7	-2.2	78.5	80.9	-2.3	78.9	80.7	-1.8	78.5	80.4	-1.9
Level 3 Average	74.6	64.5	+10.1	63.3	64.9	-1.6	58.3	65.3	-7.0	60.1	65.5	-5.4	59.3	65.7	-6.4
UE Average	62.7	48.3	+14.4	52.0	48.1	+3.8	47.1	47.8	-0.7	48.6	47.6	+1.0	48.3	47.1	+1.2

LEVEL 1: ENROLMENT BASED RESULTS BY ETHNICITY & GENDER

LEVEL1: Enrolment Based Results by Ethnicity 2019					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	83.3%	73.0%	+10.3%	77.5%	+5.8%
European	84.8%	74.9%	+9.9%	76.1%	+8.7%
Māori	81.0%	55.8%	+25.2%	59.6%	+21.4%

LEVEL1: Enrolment Based Results by Ethnicity: Five Year Average 2015-19					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	85.3%	76.3%	+9.0%	82.8%	+2.5%
European	79.8%	78.9%	+0.9%	79.7%	+0.2%
Māori	69.2%	60.3%	+8.9%	64.1%	+5.1%

Comparison *within* CSC ethnic groups show a very pleasing equity of performance in 2019, with very similar, high levels of achievement, due to a slight fall in Asian performance and significant improvement in Maori achievement.

This has improved the variance on a 5 year average, but Asian students are still significantly better on average. They have also performed above National and Decile rates for Asian students – they are doing well at CSC.

European students performed much higher than National and Decile rates in 2019 and slightly above, on average. Maori students performed very much better than their Maori peers Nationally and by Decile in 2019 and this large improvement also increased the 5 year average for CSC to be well above National and Decile levels.

LEVEL1: Enrolment Based Results by Gender 2019					
Gender	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	92.1%	73.9%	+18.2%	75.2%	+6.1%
Male	75.5%	64.8%	+10.7%	69.4%	+6.1%

LEVEL1: Enrolment Based Results by Gender: Five Year Average 2014-18					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	84.4%	77.6%	+6.8%	79.6%	+4.8%
Male	72.7%	69.2%	+3.5%	73.0%	-0.3%

While both male and female achievement improved on 2018, females continue to outperform CSC boys at Level 1 in 2019, and also on average. Girls also did much better than their National and Decile peers, particularly Nationally. Boys achieved better in 2019 than their National and decile peers, and are about the same on a 5 year average.

LEVEL 2: ENROLMENT BASED RESULTS BY ETHNICITY & GENDER

LEVEL 2: Enrolment Based Results by Ethnicity 2019					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	66.7%	77.3%	-10.6%	81.9%	-15.2%
European	78.9%	80.4%	-1.5%	81.5%	-2.6%
Māori	58.8%	67.8%	-9.0%	71.8%	-13.0%

LEVEL 2: Enrolment Based Results by Ethnicity: Five Year Average 2015-19					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	78.6%	76.7%	+1.9%	83.4%	-4.8%
European	80.1%	81.4%	-1.3%	82.8%	-2.7%
Māori	71.3%	69.1%	+2.2%	72.6%	-1.3%

The performance of all Level 2 ethnicities at CSC fell in 2019 compared to 2018, particularly for Asian and Maori students. This Maori cohort also performed poorly at Level 1 (50%) in 2018. Consequently, both groups achievement was below their peers in 2019, Nationally and by decile group. This generally reduced the 5 year Level 2 average of CSC compared to their peers so the variances also worsened. Maori students were considerably below the performance of other CSC ethnicities in 2019. On average, Maori students were close to their National and Decile counterparts.

European students overall are performing at similar, if slightly below their NZ peers in 2019 and on average.

LEVEL 2: Enrolment Based Results by Gender 2019					
Gender	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	80.3%	79.4%	+1.1%	82.7%	-2.4%
Male	72.7%	73.8%	-1.1%	75.9%	-3.2%

LEVEL 2: Enrolment Based Results by Gender: Five Year Average 2015-19					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	88.2%	80.8%	+7.4%	83.8%	+4.4%
Male	70.4%	74.3%	-3.9%	77.2%	-6.8%

While female achievement fell in 2019, they still outperformed their male peers at CSC - by a smaller 7.6% in 2019, compared to 2018, and by 17.8% on average). Males are also performing below their National and Decile peers in 2019 and on average, although the difference for both has narrowed.

LEVEL 3: ENROLMENT BASED RESULTS BY ETHNICITY & GENDER

LEVEL 3: Enrolment Based Results by Ethnicity 2019					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	55.6%	70.1%	-14.5%	74.2%	-18.6%
European	56.9%	69.7%	-12.8%	68.3%	-11.4%
Māori	56.3%	53.9%	+2.4%	54.2%	+2.1%

LEVEL 3: Enrolment Based Results by Ethnicity: Five Year Average 2015-19					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	58.0%	69.2%	-11.2%	74.7%	-16.7%
European	60.7%	69.0%	-8.3%	67.7%	-7.0%
Māori	56.9%	51.5%	+5.4%	53.0%	+3.9%

While CSC could claim 'equity of performance' by ethnic groups at Level 3 in 2019, it has occurred with decreased achievement by all groups, but some decreasing relatively more than others.

Unlike 2018, Asian students performed to a similar level to others at CSC in 2019 and on average. This similar result is because of poor achievement compared to 2018. Their poor 2019 result made the average compared to their National and Decile peers significantly worse.

European students achieved a much worse than their NZ counterparts in 2019 and on a 5 year average.

LEVEL 3: Enrolment Based Results by Gender 2019					
Gender	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	67.4%	70.9%	-3.5%	71.4%	-4.0%
Male	45.8%	61.1%	-15.3%	60.5%	-14.7%

LEVEL 3: Enrolment Based Results by Gender: Five Year Average 2015-19					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	71.4%	70.0%	+1.4%	71.7%	-0.3%
Male	46.4%	59.4%	-13.0%	59.3%	-12.9%

Again, at Level 3 female students outperformed males at CSC by considerable margins: 21.6% in 2019, and on average, 25% better. However, their performance too dipped in 2019 to be only similar to National and Decile pass rates. Males, in addition to performing below females at Level 3, were also considerably worse than 2018 CSC results, and all their NZ peers in 2019 and on average. This is an issue to address. Conversely, the 'top end' of males and females generally performed very well.¹

¹ One possible explanation is that many boys (who may have otherwise left) may have remained at school for the Australian rugby trip early in the year. Some then left (therefore not gaining Level 3) and those that remained, anecdotally, did very little work for the remainder of the year.

UNIVERSITY ENTRANCE: ENROLMENT BASED RESULTS BY ETHNICITY & GENDER

UNIVERSITY ENTRANCE: Enrolment Based Results by Ethnicity 2019					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	44.4%	57.3%	-12.9%	58.7%	-14.4%
European	47.2%	53.7%	-6.5%	48.3%	-1.1%
Māori	43.8%	28.8%	+15.0%	27.5%	+16.3%

UNIVERSITY ENTRANCE: Enrolment Based Results by Ethnicity: Five Year Average 2015-19					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Asian	47.5%	58.8%	-11.3%	61.9%	-14.4%
European	49.3%	54.8%	-5.5%	50.4%	-1.1%
Māori	44.1%	28.6%	+15.5%	29.4%	+14.7%

Student performance by all ethnic groups was generally similar but for Asian students, significantly below their National and Decile peers in 2019 and on average. European performance was similar but generally below their NZ peers in 2019 and on average. Māori student performance was close to, but a little below their CSC peers, but again, was considerably better than their National and Decile counterparts in 2019 and on average.

UNIVERSITY ENTRANCE: Enrolment Based Results by Gender 2018					
Gender	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	51.2%	54.2%	-3.0%	51.7%	-0.5%
Male	43.8%	40.7%	+3.1%	38.2%	+5.5%

UNIVERSITY ENTRANCE: Enrolment Based Results by Gender: Five Year Average 2014-18					
Ethnic Group	CSC	National	CSC Variance	Decile 4-7	CSC Variance
Female	58.7%	54.7	+4.0%	54.0%	+4.7%
Male	36.0%	41.8%	-5.8%	39.9%	-3.9%

Females outperformed males in UE but the gap has narrowed a little. However, this is due to a fall in girls UE achievement while boys increased somewhat. This is reflected in girls performing worse than their counterparts Nationally and by Decile in 2019 but still above their female peers, on a 5 year average. Boys, while achieving well below girls at CSC, performed better than their male peers Nationally and by Decile in 2019, but not on a 5 year average.

CENTRAL SOUTHLAND COLLEGE	School No. 399
Strategic Goal	<i>Raise student aspirations and achievement at all levels of the College.</i>
Annual Target #3	Level 2 NCEA achievement rate will be at 85% or greater for the year.
Objective	We will continue to target the 85% or greater for our Level 2 achievement rate for our school leavers, despite this target being disestablished.
Baseline data	See chart below for school leaver information

ACTIONS	OUTCOMES	REASONS FOR VARIANCE	EVALUATION (where to next?)
Target group actions at Level 2 Actions stated in Annual Targets #1 and #2	See Analysis of variance chart below for comparisons over years. 2018 data 79.4% level 2 pass rate. School leaver information is below.	There were 167 leavers during 2019 from yr 9 -13 36 students were Year 11 or below = 131 leavers in year 12 & 13 104 completed Level 2 before leaving 27 did not. Of those 27 7 went to undetermined locations 7 went on to further education 11 went to full time work 1 went overseas 1 went to another school	Continued targeting of those students who are intent on leaving school to ensure opportunities remain for them to complete / attempt Level 2 should they not get it while at CSC.

Year	All leavers with level 2 or better Excluding International students, and students moving to another school.
2019	83%
2018	89%
2017	81.3%
2016	78.5%
2015	81%
2014	72%
2013	69%
2012	78%

CENTRAL SOUTHLAND COLLEGE	School No. 399
Strategic Goal	<i>Maintain high level of community confidence in CSC as school of first choice.</i>
Annual Target #4	<ul style="list-style-type: none"> · Improve consultation and reporting to the community. · Improved academic signposting / reporting to parents
Objective	We will use develop a clear, concise and effective reporting structure for parents to follow and to allow greater engagement from home in terms of tracking and monitoring achievement and attendance in particular.
Baseline data	N/A

ACTIONS	OUTCOMES	REASONS FOR OUTCOME	EVALUATION (where to next?)
<p>Developed Parent Portal throughout 2017 to enable greater access for parents</p> <p>All reporting to parents is sent by email AND onto portal so it is available at all times with relevant assessment / financial and attendance information.</p> <p>Development of CSC App, Google+ communities and website</p> <p>Ongoing discussion around development of school Facebook page to add to social media presence for the school.</p> <p>Weekly Effort Grade Reporting established 2017.</p> <p>Survey parents about reporting formats.</p>	<p>Use of portal growing all the time – number of reports that are requested to be printed out and mailed home down to approx. 5%</p> <p>Over 2447 subscribers to the App 2019. Designated by Deans as means of communicating messages out to students at each year level.</p> <p>Stable roll. Current roll at beginning of 2019 was 597.</p> <p>Regular communication with home around student effort.</p>	<p>Outcome achieved: Parents like the simple and ready access to the portal information which includes achievement data, progress reports, attendance information that is live and accurate; financial information.</p> <p>Consistent approach with Effort grade reporting has seen it gain value.</p> <p>Regular use of Facebook for highlighting achievement and accomplishments.</p> <p>Improved the reporting cycle for 2019.</p>	<p>Continued focus on awareness of what portal can do.</p> <p>Continue to provide weekly effort grade reports.</p> <p>Continued focus by Deans for use of APP and Google+</p> <p>Development of Facebook page for school – goal – greater engagement by parents.</p> <p>Gain feedback from parents about Facebook as a communication tool after established</p> <p>Continue regular parent teacher reporting</p>

CENTRAL SOUTHLAND COLLEGE	School No. 399
Strategic Goal	<i>Accelerate progress for all students performing below expectations.</i>
Annual Target #5	Continued focus on Target groups established at Senior levels of the College
Objective	We will use data, academic signposting and student profiles to help inform an improvement in strategies to effectively target endorsement recognition. Staff will be informed of individual students targets and goals. Use of KAMAR profiles. Academic signposting timetable to be implemented in all Departments. Training for staff on use of KAMAR data to inform planning.
Baseline data	See chart below for specific actions and monitoring for individual students.

ACTIONS	OUTCOMES	REASONS FOR VARIANCE	EVALUATION (where to next?)
See below for targeted actions for Year 11 and 12 students	Overall pass rate at Level 1 = 84.5% Overall pass rate at level 2 = 76.7%	There would be greater variance in our results had we not implemented a targeted approach.	Continue to develop further monitoring and tracking strategies, including explicit tracking/information that Deans at each level use to track students. Improve Profiling information and use of it by Deans group Develop more targeted academic actions for those at risk rather than just primary focus on behaviour Monitor Academic/Pastoral Dean roles to ensure more targeted actions and tracking.

Please Note: in 2018 NZQA altered the way that statistics are produced to Enrolment Based figures (Students enrolled for more than 70 calendar days) which makes comparison to previous data in this document difficult.

CENTRAL SOUTHLAND COLLEGE	School No. 399
Strategic Goal	<i>Develop and enhance teaching and learning through effective use of Digital technology in classrooms.</i>
Annual Target #6	Development of engaging teacher practice using Technology in Classrooms
Objective	BYOD practice; Google expert groups; full school PLD; development of server and wireless environment
Baseline data	

ACTIONS	OUTCOMES	REASONS FOR VARIANCE	EVALUATION (where to next?)
<p>Focus on providing opportunities for BYOD – All students in 2018 required to have own device.</p> <p>Staff PLD continued.</p> <p>Lockers established for students, safety and security of devices.</p> <p>Processes in place for students to access a school device if needed, also processes for hardship.</p> <p>Team Drives being used consistently across school. Movement of school-wide documentation continuing – e.g. RAMS forms / leave forms etc, all being digitised.</p> <p>Expectation on staff to use Google suite in their teaching and learning.</p>	<p>Engagement of staff with Digital tools.</p> <p>Staff meeting PLD sessions held throughout 2018.</p> <p>T.O.D focus mid-year on digital platforms. UTB was contracted.</p> <p>Staff are familiar with Google suite.</p> <p>Lockers purchased at end of 2017, installed in 2018.</p> <p>All classes are using Google Suite as a repository for information – many now using a wide range of Google tools for engagement e.g websites, forms etc</p>	N/A	<p>Continue expectation that all students bring device for learning (Laptop)</p> <p>Offer PLD around digital upskilling wherever possible.</p> <p>Encourage professional and collegial support amongst staff around digital issues, occurring naturally throughout 2018.</p> <p>Digital Instruction programme in place for all Year 9 students as part of Form Time activities.</p>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CENTRAL SOUTHLAND COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Central Southland College (the School). The Auditor-General has appointed me, Greg Thomas, 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 20, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 4 February 2022. This is the date at which our opinion is expressed. The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on the title page and pages 21 to 45, but does not include the financial statements, and our auditor's report thereon.

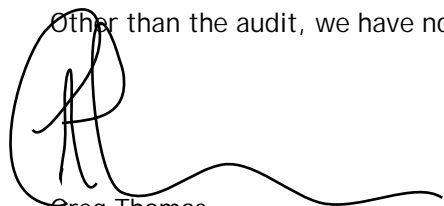
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Greg Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand