

JOHN MCGLASHAN COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 387

Principal: Neil Garry

School Address: 2 Pilkington Street, Maori Hill, Dunedin 9010

School Postal Address: 2 Pilkington Street, Maori Hill, Dunedin 9010

School Phone: 03 467 6620

School Email: admin@mcglashan.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Mr T Hannagan	Chair Person	Elected Jun 2019	May 2022
Mr N Garry	Principal	Appointed Jan 2014	
Mrs L Brook	Parent Rep	Elected Jun 2019	May 2022
Mrs V Farrow	Parent Rep	Elected Jun 2019	May 2022
Ms N Ingram	Parent Rep	Elected Jun 2019	May 2022
Mr T Toro	Parent Rep	Elected Jun 2019	May 2022
Mrs A Anderson	Staff Rep	Elected Jun 2019	May 2022
Mr A Hung	Student Rep	Elected Sep 2019	Sept 2020
Mr H Ross	Student Rep	Elected Sep 2020	Sept 2021
Mr J Bell	Proprietors Rep	Appointed Aug 2015	Confirmed annually
Mr D Ford	Proprietors Rep	Appointed May 2016	Confirmed annually
Mrs R Johnston	Proprietors Rep	Appointed Sep 2018	Confirmed annually
Mrs T Paterson	Proprietors Rep	Appointed Sep 2018	Confirmed annually

JOHN MCGLASHAN COLLEGE

Annual Report - For the year ended 31 December 2020

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John McGlashan 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.

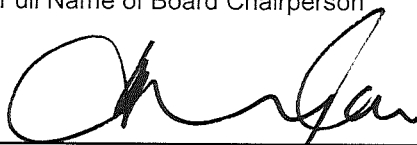
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Timothy John Hannagan

Full Name of Board Chairperson



Signature of Board Chairperson

9/8/2022

Date:

NEIL A GARTY .

Full Name of Principal



Signature of Principal

9.8.2022

Date:

John McGlashan 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	4,807,491	4,496,400	4,420,930
Locally Raised Funds	3	197,167	106,400	461,266
Use of Proprietor's Land and Buildings		2,356,137	2,128,700	2,128,704
Interest income		8,393	11,200	2,532
International Students	4	696,431	594,400	554,056
		<u>8,065,619</u>	<u>7,337,100</u>	<u>7,567,488</u>
Expenses				
Locally Raised Funds	3	5,846	63,800	56,512
International Students	4	255,231	274,400	279,882
Learning Resources	5	4,591,891	4,281,500	4,178,856
Administration	6	344,756	362,800	328,895
Finance		6,117	-	7,233
Property	7	2,712,853	2,558,600	2,562,377
Depreciation	8	145,916	129,800	150,188
Loss on Disposal of Property, Plant and Equipment		5,154	-	6,824
		<u>8,067,764</u>	<u>7,670,900</u>	<u>7,570,767</u>
Net Surplus / (Deficit) for the year		(2,145)	(333,800)	(3,279)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(2,145)</u>	<u>(333,800)</u>	<u>(3,279)</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.

John McGlashan 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		618,427	502,905	603,442
Total comprehensive revenue and expense for the year		(2,145)	(333,800)	(3,279)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		18,759	18,300	18,264
Equity at 31 December	23	635,041	187,405	618,427

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.

John McGlashan 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	745,339	570,105	470,103
Accounts Receivable	10	783,667	320,000	511,129
GST Receivable		7,848	(30,000)	-
Prepayments		21,306	5,000	-
Inventories	11	4,136	5,000	4,381
Investments	12	-	-	600,000
		<u>1,562,296</u>	<u>870,105</u>	<u>1,585,613</u>
Current Liabilities				
GST Payable		-	-	73,156
Accounts Payable	14	683,247	452,500	514,105
Revenue Received in Advance	15	567,926	690,000	811,603
Provision for Cyclical Maintenance	16	-	5,000	5,000
Finance Lease Liability - Current Portion	17	42,330	50,000	23,099
		<u>1,293,503</u>	<u>1,197,500</u>	<u>1,426,963</u>
Working Capital Surplus/(Deficit)		268,793	(327,395)	158,650
Non-current Assets				
Property, Plant and Equipment	13	455,060	570,000	498,970
		<u>455,060</u>	<u>570,000</u>	<u>498,970</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	42,126	20,200	20,200
Finance Lease Liability	17	46,686	35,000	18,993
		<u>88,812</u>	<u>55,200</u>	<u>39,193</u>
Net Assets		<u>635,041</u>	<u>187,405</u>	<u>618,427</u>
Equity	23	<u>635,041</u>	<u>187,405</u>	<u>618,427</u>

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

John McGlashan College

Statement of Cash Flows

For the year ended 31 December 2020

	2020	2020 Budget	2019
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	1,219,832	1,118,800	1,152,667
Locally Raised Funds	184,539	446,000	440,132
International Students	452,754	592,900	758,497
Goods and Services Tax (net)	(81,004)	-	41,579
Payments to Employees	(1,173,310)	(957,100)	(963,303)
Payments to Suppliers	(890,460)	(1,083,700)	(918,193)
Interest Paid	(6,116)	-	(7,233)
Interest Received	10,479	11,200	444
Net cash from/(to) Operating Activities	<u>(283,286)</u>	<u>128,100</u>	<u>504,590</u>
Cash flows from Investing Activities			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	(5,154)	-	(1,822)
Purchase of Property Plant & Equipment (and Intangibles)	(15,888)	(129,800)	(85,261)
Purchase of Investments	600,000	-	-
Proceeds from Sale of Investments	-	-	(600,000)
Net cash from/(to) Investing Activities	<u>578,958</u>	<u>(129,800)</u>	<u>(687,083)</u>
Cash flows from Financing Activities			
Furniture and Equipment Grant	18,759	18,300	18,263
Finance Lease Payments	(39,195)	-	(52,215)
Net cash from/(to) Financing Activities	<u>(20,436)</u>	<u>18,300</u>	<u>(33,952)</u>
Net increase/(decrease) in cash and cash equivalents	<u><u>275,236</u></u>	<u><u>16,600</u></u>	<u><u>(216,445)</u></u>
Cash and cash equivalents at the beginning of the year	9 470,103	553,505	686,548
Cash and cash equivalents at the end of the year	9 <u><u>745,339</u></u>	<u><u>570,105</u></u>	<u><u>470,103</u></u>

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.

John McGlashan College

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

John McGlashan 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.

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 13.

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.

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Operating Lease Payments

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

f) 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.

g) 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.

h) 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.

i) Inventories

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

j) 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.

k) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

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

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

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. 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 Proprietor and is based on the Board's ten year property plan (10YPP).

q) 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,133,206	1,085,400	1,015,577
Teachers' Salaries Grants	3,584,083	3,377,600	3,326,411
Other MoE Grants	90,201	33,400	17,443
Other Government Grants	-	-	61,499
	<u>4,807,491</u>	<u>4,496,400</u>	<u>4,420,930</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$46,452 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	134,862	-	362,130
Activities	28,766	36,400	15,230
Fundraising	-	65,000	57,913
Other Revenue	33,539	5,000	25,993
	<u>197,167</u>	<u>106,400</u>	<u>461,266</u>
Expenses			
Activities	5,623	15,000	14,487
Fundraising (Costs of Raising Funds)	223	48,800	42,025
	<u>5,846</u>	<u>63,800</u>	<u>56,512</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>191,321</u>	<u>42,600</u>	<u>404,754</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	40	40	33
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	696,431	594,400	554,056
Expenses			
Advertising	5,001	57,000	55,538
Commissions	62,513	54,200	48,427
International Student Levy	26,247	24,600	23,316
Employee Benefit - Salaries	161,470	138,600	152,600
	<u>255,231</u>	<u>274,400</u>	<u>279,882</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>441,200</u>	<u>320,000</u>	<u>274,174</u>

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	147,681	195,500	197,252
Equipment Repairs	14,792	10,300	11,687
Information and Communication Technology	28,940	46,700	19,076
Library Resources	4,662	22,000	5,793
Employee Benefits - Salaries	4,374,846	3,934,500	3,900,756
Staff Development	20,970	72,500	44,294
	<u>4,591,891</u>	<u>4,281,500</u>	<u>4,178,856</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,432	5,800	5,507
Board of Trustees Fees	4,745	5,200	5,075
Board of Trustees Expenses	4,827	3,000	7,609
Communication	28,730	30,400	30,741
Consumables	45,343	51,300	40,356
Legal Fees	28,290	10,000	6,982
Other	35,504	41,000	38,403
Employee Benefits - Salaries	147,252	208,600	183,758
Insurance	4,151	3,600	3,045
Service Providers, Contractors and Consultancy	39,482	3,900	7,419
	<u>344,756</u>	<u>362,800</u>	<u>328,895</u>

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	41,251	34,500	37,028
Consultancy and Contract Services	117,086	127,400	130,018
Cyclical Maintenance Provision	16,926	-	-
Heat, Light and Water	95,643	98,000	94,509
Repairs and Maintenance	32,353	117,000	121,742
Use of Land and Buildings	2,356,137	2,128,700	2,128,704
Employee Benefits - Salaries	53,457	53,000	50,376
	<u>2,712,853</u>	<u>2,558,600</u>	<u>2,562,377</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 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Furniture and Equipment	67,883	78,800	61,823
Information and Communication Technology	28,553	41,000	30,800
Leased Assets	39,715	-	47,736
Library Resources	9,765	10,000	9,829
	<u>145,916</u>	<u>129,800</u>	<u>150,188</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	827	-	335
Bank Current Account	744,512	150,000	469,767
Bank Call Account	-	420,105	1
Cash and cash equivalents for Statement of Cash Flows	<u>745,339</u>	<u>570,105</u>	<u>470,103</u>

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

Of the \$745,339 Cash and Cash Equivalents, \$475,946 of unspent international student fees is held by the School. These fees are subject to the Fees Protection Policy.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	486,468	10,000	254,123
Receivables from the Ministry of Education	5,778	60,000	2,204
Interest Receivable	-	-	2,086
Teacher Salaries Grant Receivable	291,421	250,000	252,716
	<u>783,667</u>	<u>320,000</u>	<u>511,129</u>
Receivables from Exchange Transactions	486,468	10,000	256,209
Receivables from Non-Exchange Transactions	297,199	310,000	254,920
	<u>783,667</u>	<u>320,000</u>	<u>511,129</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	4,136	5,000	4,381
	<u>4,136</u>	<u>5,000</u>	<u>4,381</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	600,000
Total Investments	<u>-</u>	<u>-</u>	<u>600,000</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	316,581	6,570	-	-	(67,883)	255,268
Information and Communication Technology	73,710	-	-	-	(28,553)	45,158
Leased Assets	39,875	86,117	-	-	(39,715)	86,278
Library Resources	68,803	14,472	(5,154)	-	(9,765)	68,356
Balance at 31 December 2020	498,970	107,159	(5,154)	-	(145,916)	455,060

The net carrying value of equipment held under a finance lease is \$86,278 (2019: \$39,875)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Furniture and Equipment	602,024	(346,756)	255,268
Information and Communication Technology	165,887	(120,730)	45,158
Motor Vehicles	11,212	(11,212)	-
Leased Assets	137,845	(51,567)	86,278
Library Resources	169,694	(101,337)	68,356
Balance at 31 December 2020	1,086,661	(631,602)	455,060

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	356,524	21,880	-	-	(61,823)	316,581
Information and Communication Technology	57,642	46,868	-	-	(30,800)	73,710
Leased Assets	77,082	10,530	-	-	(47,736)	39,875
Library Resources	67,120	18,336	(6,824)	-	(9,829)	68,803
Balance at 31 December 2019	558,368	97,614	(6,824)	-	(150,188)	498,970

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	970,593	(654,012)	316,581
Information and Communication Technology	430,636	(356,926)	73,710
Motor Vehicles	11,212	(11,212)	-
Leased Assets	267,964	(228,088)	39,875
Library Resources	167,790	(98,987)	68,803
Balance at 31 December 2019	1,848,195	(1,349,225)	498,970

14. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	229,675	42,500	101,523
Accruals	118,878	95,000	96,224
Employee Entitlements - Salaries	291,421	240,000	247,855
Employee Entitlements - Leave Accrual	43,273	75,000	68,503
	<u>683,247</u>	<u>452,500</u>	<u>514,105</u>
Payables for Exchange Transactions	683,247	452,500	514,105
	<u>683,247</u>	<u>452,500</u>	<u>514,105</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	567,926	690,000	811,603
	<u>567,926</u>	<u>690,000</u>	<u>811,603</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	25,200	25,200	25,200
Increase/ (decrease) to the Provision During the Year	6,715	-	-
Adjustment to the Provision	10,211	-	-
Provision at the End of the Year	<u>42,126</u>	<u>25,200</u>	<u>25,200</u>
Cyclical Maintenance - Current	-	5,000	5,000
Cyclical Maintenance - Term	42,126	20,200	20,200
	<u>42,126</u>	<u>25,200</u>	<u>25,200</u>

17. 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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	24,942	50,000	23,099
Later than One Year and no Later than Five Years	33,749	35,000	13,712
	<u>58,691</u>	<u>85,000</u>	<u>36,811</u>

18. Related Party Transactions

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

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

The Proprietor of the School, John McGlashan Presbyterian College Inc, is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

The School and Proprietor have in place a current account for inter-entity transactions which are repaid on a monthly basis. The balance of the current account at 31 December 2020 was a receivable to the School of \$446,436 (2019: \$226,719). Additionally, during the year the Proprietor provided for a one-off \$127,000 donation to the School (2019: \$339,600).

19. 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	5,130	5,075
Full-time equivalent members	0.1	0.1
<i>Leadership Team</i>		
Remuneration	1,628,212	493,359
Full-time equivalent members	15.0	4.0
Total key management personnel remuneration	<u>1,633,342</u>	<u>498,434</u>
Total full-time equivalent personnel	<u>15.1</u>	<u>4.1</u>

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

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	170 - 180	150 - 160
Benefits and Other Emoluments	20 - 30	20 - 30
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	6.00	3.00
110 - 120	2.00	0.00
	<u>8.00</u>	<u>3.00</u>

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	-	-

21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has no capital commitments

(Capital commitments at 31 December 2019: \$nil)

(b) Operating Commitments

As at 31 December 2020 the Board has no operating commitments

23. 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.

24. 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	745,339	570,105	470,103
Receivables	783,667	320,000	511,129
Investments - Term Deposits	-	-	600,000
Total Financial assets measured at amortised cost	<u>1,529,006</u>	<u>890,105</u>	<u>1,581,232</u>

Financial liabilities measured at amortised cost

Payables	683,247	452,500	514,105
Finance Leases	89,016	85,000	42,092
Total Financial Liabilities Measured at Amortised Cost	<u>772,262</u>	<u>537,500</u>	<u>556,197</u>

25. Events After Balance Date

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

26. Non Compliance with Section 87A and 87C of the Education Act 1989

The draft financial statements were not submitted to the auditor by the statutory deadline of 31 March 2021 and the Board was unable to provide their audited financial statements to the Ministry of Education by 31 May 2021 as required by section 87C of the Education Act 1989.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF JOHN MCGLASHAN COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of John McGlashan College (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, 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 17, 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 9 August 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 pages accompanying 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.

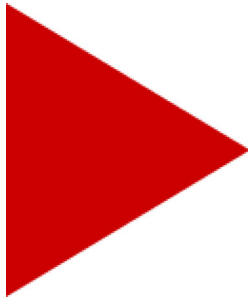
Independence

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.

A handwritten signature in blue ink, appearing to read "MHL".

Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand



Appendix 6

Analysis of Variance Report on 2020 Targets



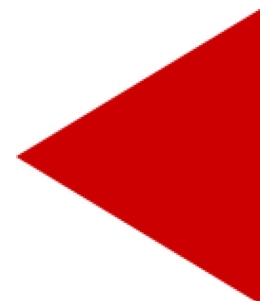
Senior Student Examination Results for Year 11

The primary target in Year 11 is to have this school's results (in percentages, for NCEA level 1) exceed the mean results for:

- A. decile 10 boys' schools,
- B. decile 10, all schools and
- C. decile 10 boys in all schools.

This is to be achieved in each of the following categories for NCEA level 1 Endorsement: % Merit or Excellence; % Excellence.

	2019	JMC 2019	2018	2017	National Decile: 10 Gender: Boys Schools: Boys	National Decile: 10 Gender: Boys/Girls Schools: ALL	National Decile: 10 Gender: Boys Schools: ALL
NCEA Lvl 1		96.2	93.8	98.9	77.7 Achieved	79.4 Achieved	74.7 Achieved
M+E Endors.		77.7	65.8	78.6	72.4 Achieved	76.2 Achieved	66.1 Achieved
E Endors.		31.6	32.9	39.3	30.0 Achieved	33.8 Not Achieved	23.6 Achieved



The secondary targets in Year 11 are to:

1. Ensure that the % of regular students in Year 11 gaining (level 1) literacy and numeracy exceeds that of Decile 10 Boys schools.
 - % Level 1 Literacy: 100% **Achieved** (Decile 10 Boys 95.2%)
 - % Level 1 Numeracy: 99% **Achieved** (Decile 10 Boys 92.7%)

2. Have a mean grade point average (GPA) exceed 50 and a mean credit total exceed 120.
 - Level 1 mean GPA: 57 **Achieved**
 - Mean credit total: 125.3 **Achieved**

3. Ensure the number of Level 1 M & E endorsements exceed the predicted number from MidYIS target graphs.
 - Predicted Level 1 Excellence Endorsement: 28
 - Actual Level 1 Excellence Endorsements: 67 **Achieved**

 - Predicted Lvl 1 Total Merit/Excel Endorsements: 179
 - Actual Lvl 1 Total Merit/Excel Endorsements: 223 **Achieved**

Senior Student Examination Results for Year 12

The primary target in Year 12 is to have this school's results (in percentages, for NCEA level 2) exceed the mean results for:

- A. decile 10 boys' schools,
- B. decile 10, all schools and
- C. decile 10 boys in all schools.

This is to be achieved in each of the following categories for NCEA level 2 Endorsement: % Merit or Excellence; % Excellence.

	2019	JMC 2019	2018	2017	National Decile: 10 Gender: Boys Schools: Boys	National Decile 10 Gender: Boys/Girls Schools: ALL	National Decile 10 Gender: Boys Schools: ALL
NCEA Lvl 2		97	98.9	98.9	86.7 Achieved	83.2 Achieved	79.8 Achieved
M+E Endors.		63.8	72.5	55.7	59.5 Achieved	64.0 Not Achieved	53.2 Achieved
Excl Endors.		20.3	28.9	19.0	24.7 Not Achieved	28.2 Not Achieved	20.9 Not Achieved
No Endors.		36.2	26.1	44.3	40.5	36.0	46.8

Senior Student Examination Results for Year 13

The primary target in Year 13 is to have this school's results (in percentages, for NCEA level 3) exceed the mean results for:

- A. decile 10 boys' schools,
- B. decile 10, all schools and
- C. decile 10 boys in all schools.

This is to be achieved in each of the following categories for NCEA level 3 Endorsement: % Merit or Excellence; % Excellence.

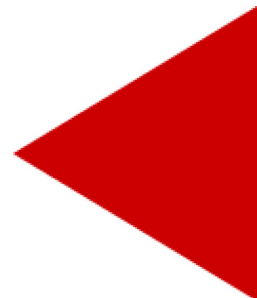
*	JMC											
2019	2019	2018	2017									
NCEA Lvl 3	82.5	90.5	92.6	<table border="1" style="width: 100%; text-align: center;"> <tr> <td>National Decile: 10 Gender: Boys Schools: Boys</td> <td>82.2 Achieved</td> </tr> <tr> <td>49.9 Not Achieved</td> <td>79.2 Achieved</td> </tr> <tr> <td>18.4 Not Achieved</td> <td>74.3 Achieved</td> </tr> <tr> <td>50.1</td> <td>53.7</td> </tr> </table>	National Decile: 10 Gender: Boys Schools: Boys	82.2 Achieved	49.9 Not Achieved	79.2 Achieved	18.4 Not Achieved	74.3 Achieved	50.1	53.7
National Decile: 10 Gender: Boys Schools: Boys	82.2 Achieved											
49.9 Not Achieved	79.2 Achieved											
18.4 Not Achieved	74.3 Achieved											
50.1	53.7											
M+E Endors.	46.9	36.5	52.3	<table border="1" style="width: 100%; text-align: center;"> <tr> <td>National Decile: 10 Gender: Boys/Girls Schools: ALL</td> <td>57.0 Not Achieved</td> </tr> <tr> <td>57.0 Not Achieved</td> <td>46.2 Achieved</td> </tr> <tr> <td>22.0 Not Achieved</td> <td>16.1 Not Achieved</td> </tr> <tr> <td>42.9</td> <td>53.7</td> </tr> </table>	National Decile: 10 Gender: Boys/Girls Schools: ALL	57.0 Not Achieved	57.0 Not Achieved	46.2 Achieved	22.0 Not Achieved	16.1 Not Achieved	42.9	53.7
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National Decile: 10 Gender: Boys Schools: ALL	16.1 Not Achieved											
16.1 Not Achieved	16.1 Not Achieved											
22.0 Not Achieved	16.1 Not Achieved											
42.9	53.7											
No Endors.	53.0	53.5	47.6	<table border="1" style="width: 100%; text-align: center;"> <tr> <td>National Decile: 10 Gender: Boys Schools: ALL</td> <td>53.7</td> </tr> <tr> <td>53.7</td> <td>53.7</td> </tr> </table>	National Decile: 10 Gender: Boys Schools: ALL	53.7	53.7	53.7				
National Decile: 10 Gender: Boys Schools: ALL	53.7											
53.7	53.7											

** Data excludes Yr 13 IB students, reducing likelihood of meeting targets.*

The secondary target in Year 13 is to:

1. Ensure that the % of boys gaining University Entrance to exceed that of Decile 10 boys schools nationally.

- **83.0% (including IB)** **Achieved** (Decile 10: 70.7%)



International Baccalaureate

The primary targets for the IB students are:

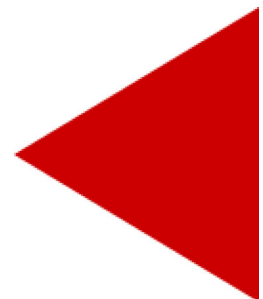
1. To meet or exceed world-wide mean point score (average) for Nov 2020 for the 2020 for diploma candidates.
 - Mean points score 31 **Achieved**
IB average for Nov 2020: 29
2. For 80%+ to gain automatic entry to University with diploma points in excess of 26.
 - % Gain Automatic Entry 82% **Achieved (9/11)**
3. For 100% pass rate
 - % Pass rate 91% **Not Achieved (10/11)**
4. At least one student gaining 40+
 - # of 40+ candidates 0 **Not Achieved**
5. IBDP Core scores averaging 2 points or higher
 - Average IBDP Core score 1.64 **Not Achieved**

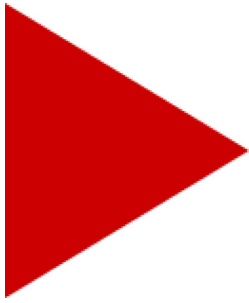
Years 9, 10 and 11

The primary target for the Year 9, 10 and 11 students is:

1. To ensure that the MIDYIS-based, **overall measure of “added value”** for the Year 11 cohort remains significantly above the mean “added value” scores for all schools in the survey.
 - Mean added value: 1 SD **Achieved ***

* Value added for 2018 indicates VA being 1 Standard Deviation (SD) above mean level for all schools in this survey. (2019 data not avail. until March)





Literacy and Numeracy in Years 7 and 8

The primary target for the Year 7 and 8 students in Literacy is:

1. To move 70% or more of Year 7 and 8 students up at least two steps in their overall writing achievement using the asTTle writing indicators as a standardised measure.

Not achieved

20/45 (45.5%) improved by two or more steps on the asTTle indicators.

19/45 (42.2%) improved by one step. 39/45 (86.7%) did improve.

6/45 (13.3%) students did not improve in their use of surface features.

The primary target for the Year 7 and 8 students in Numeracy is:

1. For 80% or more Year 7 and 8 students to increase their achievement in number sense and operations by at least two steps using e-asTTle as the standardised test.

Not Applicable

In the end it was decided not to use e-Asttle but IKAN testing instead. Results below.

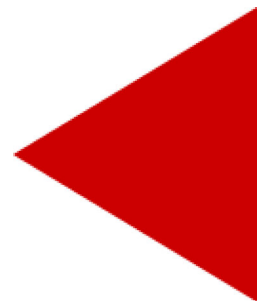
YEAR 7 - 13/44 (29.5%) students did not improve in their overall numeracy stage in the IKAN test. 30/44 (68.2%) did improve by one or more stages.

YEAR 8 - 21/43 (48.8%) students did not improve in their overall numeracy stage in the IKAN test. 22/43 (51.1%) did improve by one or more stages.

N.B. This test measures up to the expected level by the end of Year 8. This means that there is less room to move for the top performing students.

Department Targets

Because of the complexity, variation and detail associated with much of this, details and results will not be included in the annual report for the period.



John McGlashan College

Report on Contestable Funding

For the year ended 31 December 2020

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2020, the school received total Kiwisport funding of \$11,462.79 (excluding GST). The funding was spent on the employment of a sports co-ordinator to maintain high participation rates.