

Liston College

Annual Report for the year ended 31 December 2018

Ministry Number:	46
Principal:	Christopher Rooney
School Address:	69 Rathgar Road, Henderson, Auckland
School Postal Address:	69 Rathgar Road, Henderson, Auckland 0610
School Phone:	09 839 9350
School Email:	w.macpherson@liston.school.nz
Service Provider:	Edtech Financial Services Ltd

Liston College

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Christopher Rooney	Principal			
Ralph Erika	Chairman	Appointed	Company Director	2022
Joe Edwards	Parent Representative	Co-opted	Solicitor	2018
John Bonneywell	Parent Representative	Elected	Teacher	2022
Lisa Tai	Bishops Representative	Appointed	Forensic Analyst	2022
Jason Dilger	Parent Representative	Elected	Social Services	2019
Michelle Dormer	Parent Representative	Elected	HR Manager	2018
Melanie Maitland	Parent Representative	Elected	Adminstrator	2019
Emerito Fabian	Bishops Representative	Appointed	Quantity Surveyor	2022
Kevin Senio	Bishops Representative	Appointed	Adminstrator	2022
Hayley Sharp	Staff Representative	Elected	Teacher	2019
Alex Berwick	Student Representative	Elected	Student	2019

Liston College
Statement of Responsibility
For the year ended 31 December 2018

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

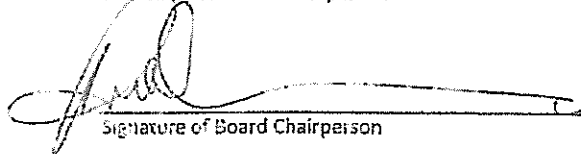
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Ralph Wilke Elken

Full Name of Board Chairperson



Signature of Board Chairperson

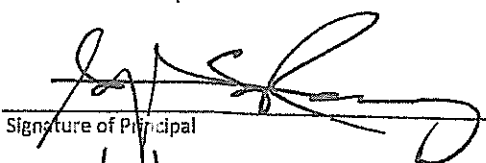
07/06/2019

Date:

CHRISTOPHER STURACW

Rooney

Full Name of Principal



Signature of Principal

7/6/19

Date:

Liston College

Annual Report

For the year ended 31 December 2018

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Liston College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,124,853	6,042,900	5,904,945
Locally Raised Funds	3	762,782	594,500	854,465
Use of Land and Buildings Integrated		1,902,400	1,902,400	1,902,400
Interest Earned		19,270	30,000	28,586
International Students	4	474,071	465,900	397,214
		<u>9,283,376</u>	<u>9,035,700</u>	<u>9,087,610</u>
Expenses				
Locally Raised Funds	3	429,281	242,800	509,767
International Students	4	199,306	225,990	204,349
Learning Resources	5	5,823,619	5,628,580	5,490,455
Administration	6	467,981	436,950	454,402
Finance Costs		3,950	1,000	1,767
Property	7	2,368,440	2,340,050	2,358,384
Depreciation	8	220,735	220,000	221,801
Amortisation of Equitable Lease		24,209	24,000	24,209
Loss on Disposal of Property, Plant and Equipment		-	-	3,837
		<u>9,537,521</u>	<u>9,119,370</u>	<u>9,268,971</u>
Net Surplus / (Deficit) for the year		(254,145)	(83,670)	(181,361)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(254,145)</u>	<u>(83,670)</u>	<u>(181,361)</u>

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

Liston College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	961,673	961,673	1,143,034
Total comprehensive revenue and expense for the year	(254,145)	(83,670)	(181,361)
Equity at 31 December	707,528	878,003	961,673
Retained Earnings	707,528	878,003	961,673
Equity at 31 December	707,528	878,003	961,673

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Liston College

Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	21,069	214,818	496,806
Accounts Receivable	10	427,330	343,000	316,644
Prepayments		20,442	20,000	15,322
Inventories	11	4,591	500	404
Investments	12	400,000	400,000	400,000
		873,432	978,318	1,229,176
Current Liabilities				
GST Payable		3,030	20,000	65,148
Accounts Payable	15	541,176	412,999	399,365
Revenue Received in Advance	16	197,819	250,000	365,508
Provision for Cyclical Maintenance	17	16,000	67,500	74,040
Finance Lease Liability - Current Portion	18	36,091	25,000	25,249
Funds Held in Trust	19	131,207	150,000	160,643
		925,323	925,499	1,089,953
Working Capital Surplus/(Deficit)		(51,891)	52,819	139,223
Non-current Assets				
Property, Plant and Equipment	13	616,413	605,000	575,699
Equitable Leasehold Interest	14	254,989	254,989	279,198
		871,402	859,989	854,897
Non-current Liabilities				
Provision for Cyclical Maintenance	17	76,305	24,805	24,805
Finance Lease Liability	18	35,678	10,000	7,642
		111,983	34,805	32,447
Net Assets		707,528	878,003	961,673
Equity		707,528	878,003	961,673

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Liston College

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,615,880	1,542,900	1,541,045
Locally Raised Funds		548,416	621,629	1,052,907
International Students		427,940	435,900	379,618
Goods and Services Tax (net)		(62,118)	36,043	81,191
Payments to Employees		(960,482)	(859,520)	(905,105)
Payments to Suppliers		(1,808,949)	(1,563,932)	(1,866,134)
Interest Paid		(3,950)	(1,000)	(1,767)
Interest Received		19,533	29,500	28,194
Net cash from / (to) the Operating Activities		(223,730)	241,520	309,949
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	(10,000)	-
Purchase of PPE (and Intangibles)		(216,250)	(219,379)	(193,366)
Purchase of Investments		-	-	(200,000)
Proceeds from Sale of Investments		-	200,000	-
Net cash from / (to) the Investing Activities		(216,250)	(29,379)	(393,366)
Cash flows from Financing Activities				
Finance Lease Payments		(6,321)	(23,892)	(38,350)
Funds Administered on Behalf of Third Parties		(29,436)	(7,382)	3,261
Net cash from / (to) Financing Activities		(35,757)	(31,274)	(35,089)
Net increase/(decrease) in cash and cash equivalents		(475,737)	180,867	(118,506)
Cash and cash equivalents at the beginning of the year	9	496,806	33,951	615,312
Cash and cash equivalents at the end of the year	9	21,069	214,818	496,806

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Reporting Entity

Liston College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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 Act 1989 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

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.

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 revenue in the period the School uses the land and buildings.

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

Inventories

Inventories are consumable items held for sale and comprise of canteen supplies. 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.

Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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:

Buildings - School	20 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 years
Motor vehicles	3 years
Textbooks	3 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment are 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.

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.

Employee Entitlements

Short-term employee entitlements

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

Revenue Received in Advance

Revenue received in advance relates to fees received from students funds 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

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).

Financial Assets and Liabilities

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

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

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

2 Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,395,591	1,395,000	1,365,903
Teachers' salaries grants	4,508,973	4,500,000	4,363,900
Resource teachers learning and behaviour grants	457	-	1,746
Other MoE Grants	185,764	98,400	126,111
Other government grants	34,068	49,500	47,285
	<u>6,124,853</u>	<u>6,042,900</u>	<u>5,904,945</u>

3 Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	332,056	339,300	348,739
Trading	158,579	138,500	133,818
Activities	272,147	116,700	371,908
	<u>762,782</u>	<u>594,500</u>	<u>854,465</u>
Expenses			
Activities	285,696	114,100	383,025
Trading	143,585	128,700	126,742
	<u>429,281</u>	<u>242,800</u>	<u>509,767</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>333,501</u>	<u>351,700</u>	<u>344,698</u>

4 International Student Revenue and Expenses

	2018	2018	2017
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	26	26	22
	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	474,071	465,900	397,214
Expenses			
Advertising	10,352	12,500	11,020
Commissions	46,429	48,500	40,574
International student levy	4,983	15,100	15,113
Employee Benefit - Salaries	34,938	35,190	33,804
Other Expenses	102,604	114,700	103,838
	<u>199,306</u>	<u>225,990</u>	<u>204,349</u>
Surplus/ (Deficit) for the year International Students	<u>274,765</u>	<u>239,910</u>	<u>192,865</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

5 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	502,978	503,750	475,315
Information and communication technology	170,619	142,500	130,912
Employee benefits - salaries	5,120,219	4,940,380	4,835,787
Staff development	29,803	41,950	48,441
	<u>5,823,619</u>	<u>5,628,580</u>	<u>5,490,455</u>

6 Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	7,936	10,000	10,265
Board of Trustees Fees	5,683	8,000	7,535
Board of Trustees Expenses	11,470	9,050	13,416
Communication	9,307	9,500	9,075
Consumables	5,494	4,000	4,522
Other	100,742	72,850	91,516
Employee Benefits - Salaries	314,345	309,300	304,052
Insurance	6,908	8,000	8,046
Service Providers, Contractors and Consultancy	6,096	6,250	5,975
	<u>467,981</u>	<u>436,950</u>	<u>454,402</u>

7 Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	12,133	12,500	12,525
Consultancy and Contract Services	83,731	72,500	63,592
Cyclical Maintenance Expense	39,000	-	35,000
Grounds	78,248	52,500	58,472
Heat, Light and Water	58,921	50,500	53,236
Rates	87	-	230
Repairs and Maintenance	74,046	137,500	125,869
Use of Land and Buildings	1,902,400	1,902,400	1,902,400
Security	15,618	12,500	10,758
Employee Benefits - Salaries	104,256	99,650	96,302
	<u>2,368,440</u>	<u>2,340,050</u>	<u>2,358,384</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

8 Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	3,263	5,000	3,263
Furniture and Equipment	47,093	40,000	41,369
Information and Communication Technology	111,834	120,000	119,935
Motor Vehicles	10,432	10,000	10,432
Textbooks	12,536	10,000	12,356
Leased Assets	29,943	30,000	28,483
Library Resources	5,634	5,000	5,963
	<u>220,735</u>	<u>220,000</u>	<u>221,801</u>

9 Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	1,923	1,923	1,923
Bank Current Account	13,459	162,895	421,494
Bank Call Account	5,687	50,000	73,389
Cash and cash equivalents for Cash Flow Statement	<u>21,069</u>	<u>214,818</u>	<u>496,806</u>

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

10 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	135,441	60,000	42,633
Interest Receivable	2,790	3,000	3,053
Teacher Salaries Grant Receivable	<u>289,099</u>	<u>280,000</u>	<u>270,958</u>
	<u>427,330</u>	<u>343,000</u>	<u>316,644</u>
Receivables from Exchange Transactions	138,231	63,000	45,686
Receivables from Non-Exchange Transactions	<u>289,099</u>	<u>280,000</u>	<u>270,958</u>
	<u>427,330</u>	<u>343,000</u>	<u>316,644</u>

11 Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Canteen	4,591	500	404
	<u>4,591</u>	<u>500</u>	<u>404</u>

12 Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset	400,000	400,000	400,000
Short-term Bank Deposits	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	51,571	-	-	-	(3,263)	48,308
Furniture and equipment	193,747	149,304	-	-	(47,093)	295,958
Information and communication technology	216,515	58,399	-	-	(111,834)	163,080
Motor vehicles	17,619	-	-	-	(10,433)	7,186
Textbooks	16,325	5,219	-	-	(12,536)	9,008
Leased assets	38,182	45,199	-	-	(29,943)	53,438
Library resources	41,740	3,328	-	-	(5,633)	39,435
Balance at 31 December 2018	575,699	261,449	-	-	(220,735)	616,413

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	65,259	(16,951)	48,308
Furniture and equipment	1,076,966	(781,008)	295,958
Information and communication technology	1,195,982	(1,032,902)	163,080
Motor vehicles	32,729	(25,543)	7,186
Textbooks	428,421	(419,413)	9,008
Leased assets	311,017	(257,579)	53,438
Library resources	119,654	(80,219)	39,435
Balance at 31 December 2018	3,230,028	(2,613,615)	616,413

The net carrying value of equipment held under a finance lease is \$53,438 (2017: \$38,182).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	54,834	-	-	-	(3,263)	51,571
Furniture and equipment	161,962	76,991	(3,837)	-	(41,369)	193,747
Information and communication technology	230,629	105,821	-	-	(119,935)	216,515
Motor vehicles	28,051	-	-	-	(10,432)	17,619
Textbooks	23,193	5,488	-	-	(12,356)	16,325
Leased assets	54,316	12,349	-	-	(28,483)	38,182
Library resources	42,636	5,067	-	-	(5,963)	41,740
Balance at 31 December 2017	595,621	205,716	(3,837)	-	(221,801)	575,699

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	65,259	(13,688)	51,571
Furniture and equipment	927,664	(733,917)	193,747
Information and communication technology	1,137,580	(921,065)	216,515
Motor vehicles	32,729	(15,110)	17,619
Textbooks	423,201	(406,876)	16,325
Leased assets	265,818	(227,636)	38,182
Library resources	116,326	(74,586)	41,740
Balance at 31 December 2017	2,968,577	(2,392,878)	575,699

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

14 Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the Board's interest in capital works assets owned by the Proprietor but paid for in whole or part by the Board of Trustees, either from Government funding or community raised funds.

A lease between the Board and the Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over the economic life of the capital works assets(s) involved. The interest may be realised on the sale of the capital works by the Proprietor or the closure of the school.

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
The major capital works assets included in the equitable leasehold interest are:			
Chapel	-	-	9,561
Pavilion	77,218	77,220	84,239
Science Lab Upgrade	22,418	22,420	23,821
Tech Block	24,447	24,445	25,734
Relocatable Classrooms	47,151	47,151	49,201
Prefab Upgrade	52,998	53,000	54,826
Cabling work	15,360	15,360	15,889
Fencing	15,397	15,393	15,927
	<u>254,989</u>	<u>254,989</u>	<u>279,198</u>

The amortisation charge in relation to the equitable leasehold interest during the year was \$24,209.
(2017: \$24,209).

15 Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	117,002	97,999	64,091
Accruals	5,448	10,000	38,992
Banking staffing overuse	100,000	-	-
Employee Entitlements - salaries	292,106	280,000	273,962
Employee Entitlements - leave accrual	26,620	25,000	22,320
	<u>541,176</u>	<u>412,999</u>	<u>399,365</u>
Payables for Exchange Transactions	541,176	412,999	399,365
	<u>541,176</u>	<u>412,999</u>	<u>399,365</u>

The carrying value of payables approximates their fair value.

16 Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	124,304	150,000	170,435
Other	73,515	100,000	195,073
	<u>197,819</u>	<u>250,000</u>	<u>365,508</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

17 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	98,845	98,845	114,909
Increase to the Provision During the Year	39,000	-	35,000
Use of the Provision During the Year	(45,540)	(6,540)	(51,064)
Provision at the End of the Year	92,305	92,305	98,845
Cyclical Maintenance - Current	16,000	67,500	74,040
Cyclical Maintenance - Term	76,305	24,805	24,805
	92,305	92,305	98,845

18 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer and office equipment.
Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	38,947	25,000	26,458
Later than One Year and no Later than Five Years	22,144	10,000	22,897
	61,091	35,000	49,355

19 Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	131,207	150,000	160,643
	131,207	150,000	160,643

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.

20 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 (The Catholic Diocese of Auckland) 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 funds 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. The estimated value of this use during 2018 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

21 Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	5,683	7,535
Full-time equivalent members	0.14	0.17
<i>Leadership Team</i>		
Remuneration	654,881	545,233
Full-time equivalent members	6.00	5.00
Total key management personnel remuneration	660,564	552,768
Total full-time equivalent personnel	6.14	5.17

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	2	1
	2	1

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

22 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

23 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018.

(Contingent liabilities and assets as at 31 December 2017: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

24 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

25 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.

26 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	21,069	214,818	496,806
Receivables	427,330	343,000	316,644
Investments - Term Deposits	400,000	400,000	400,000
Total Loans and Receivables	848,399	957,818	1,213,450
Financial liabilities measured at amortised cost			
Payables	541,176	412,999	399,365
Finance Leases	71,769	35,000	32,891
Total Financial Liabilities Measured at Amortised Cost	612,945	447,999	432,256

27 Events After Balance Date

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

28 Breach of Law - Failure to comply with Section 87 of the Education Act 1989

The Board of Trustees did not comply with Section 87A(1) of the Education Act 1989 in that the Board of Trustees did not report by the 31 May 2019, the date fixed by the Ministry of Education, by which schools were required to have sent their annual report to the Ministry of Education.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF LISTON COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Liston College (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 (PBE) Standards Reduced Disclosure Regime as appropriate to PBE's that qualify for Tier 2 reporting.

Our audit was completed on 18 June 2019. 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the Board of Trustees listing and Analysis of Variance, 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 (Revised): 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.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand



Liston College | 69 Rathgar Road | Henderson | Auckland 0610

Strategic Aim: To create a learning environment that embraces the diversity of all our learners and challenges them to realise their full potential, while instilling in them an appreciation of lifelong learning and development.

Annual Objective:

To promote and uphold the school's Special Catholic Character.
To promote effective learning and enhance student learning and achievement.
To develop and maintain a quality learning environment.
To have Māori and Pasifika achievement at or above the national average.
To further implement the recommendations of the Curriculum Review School Improvement Project

Target:

To raise levels of Literacy – Reading and Writing in Years 7 – 10.
To raise levels of Numeracy in Years 7 – 10.

82% of Year 7 students at or above mean scale for Reading and 80% for Writing and Mathematics using PAT data.
85% of Year 8 students at or above the mean scale for Reading and 85% for Writing and Mathematics.
90% of Year 9 students at or above the mean scale for Reading and 85% for Writing and Mathematics.
95% of Year 10 students at or above the mean scale for Reading and 85% for Writing and Mathematics.
PAT data will be used.

Baseline data:

Year 7 Reading 1426	Year 7 Writing 1555	Year 7 Mathematics 51.1
Year 8 Reading 1509	Year 8 Writing 1592	Year 8 Mathematics 56.8
Year 9 Reading 1529	Year 9 Writing 1580	Year 9 Mathematics 60
Year 10 Reading 1532	Year 10 Writing 1683	Year 10 Mathematics 67.7

Actions	Outcome	Reasons for the variance	Evaluation
Reading Each Department has accepted the need the responsibility to display the subject vocabulary in classrooms. This has helped learners to be aware of the language of the topics Some departments are better than others with on-going support/PLD available to assist those departments which require. There is still more work required by all 18/06/19epartments to fully incorporate	<p>Year 7 – 85% of students were at or above the mean for Reading using PAT Vocabulary. This is above the Board target. 18 learners were below the standard .Of the priority learners, 6 Pasifika learners were below the standard. By the end of the year 88% of learners were at the national mean.</p> <p>Year 8 – 88% of students were at or above the mean by the end of the year.. This is above the Board target. 20 learners were below the standard and 3 were well below. Of the priority students, 1 Māori and 7 Pasifika learners were below the standard.</p>	<p>For Year 7 the Board target was exceeded. Using vocabulary data. If we use comprehension data the target has not been achieved.</p> <p>At Year 8 the target was not met by 3 learners. In total 20 learners were below the standard with 6 of these students close to the standard. The Board target was a challenging one and was unlikely to be met. It would be reasonable to expect that with continued effort with the 20 learners more will be at the standard by the end of Year 9.</p>	<p>The overall objective is for all students to begin Year 11 with Reading at least at 5P. For most learners in Years 7 – 10 a gain of 2 curriculum sub-levels would be accepted as good progress. Greater monitoring of individual student progress has enabled better target setting – both for individual learners and for groups of learners.</p> <p>It has become clear that as a school, we make good progress in raising the levels of Literacy from Year 7. The challenge is to accelerate these gains so that we can aim for higher rates of Excellence at</p>

<p>literacy strategies into their everyday teaching.</p> <p>The English Department continues to give students greater choice over their reading for novel and poetry study. While school-wide SSR has been discontinued, the English Department has incorporated the practice into their programme. We are investigating how to re-introduce SSR across the school.</p> <p>Those learners who are below the expected level are given additional support from the ESOL and Learning Support staff. They are closely monitored and reading strategies are shared with other departments. The number of learners using the Lexia Programme has been increased again with additional Board funding.</p>	<p>In 2017 Liston College moved to using PAT to measure Reading, and Mathematics having previously used asTTle. This decision was taken as part of Te Kahui Ako o Waitakere initiative to standardise testing data. Year 9 had an average gain of 4.8 national mean scores. The cohort achieved above the national figure by the end of the year. Māori learners achieved an increase above the national figure. Individual learners who are still below the national mean have been identified and are part of the overall initiatives to improve their Reading.</p> <p>Year 10 – had an average gain of 4.7. Of the priority students, Pasifika students made the least gain to be just below the national mean. Māori students were at the national mean.</p>		<p>NCEA. To achieve this, we need to adopt a strategy of literacy improvement across all curriculum areas.</p>
<p>Writing In 2018 we continued the co-ordinated approach across the English, Science, Religious Studies, Humanities and Mathematics Departments for all classes in Years 7 – 10. Again, we were assisted by the In-school co-ordinator for Literacy from Te Kahui Ako o Waitakere. The Writing Strategies – Tuhituhi Rautaki – remained in place. There was greater</p>	<p>Year 7 – 90% of learners were at or above the expected curriculum level for Writing which met the Board target. 10 learners were below the standard and 2 were well below. Of the priority learners, 4 Pasifika students were below the standard. 4 European students were below the standard.</p> <p>Year 8 – 95% of learners are at or above the expected curriculum standard with learners below the standard. 1 Māori learner and 5 Pasifika learners are below the standard.</p>		<p>The objective for all students is to start Year 11 with Writing at least at 5P. Closer monitoring of individual progress by the Class Teacher and the HoD will better track the impact of changes such as scaffolding and the Writing Initiative Group.</p> <p>Refer to the comments in the Reading section above. The same strategy is required to accelerate improvements in Writing.</p>

co-ordination of the strategies with the Director of Literacy working closely with the CoL co-ordinator. The impact of the Literacy Focus Group was greater as the initiatives from the previous year became embedded in practice. The sharing of best practice helped to extend the strategies across departments.	<p>Year 9 - 82% of learners were at or above the expected curriculum level. This is below the Board target. There was an overall improvement with this cohort from 2017.</p> <p>Year 10 – 95% of learners were at or above the expected curriculum level. The Board target was met.</p>	<p>23 learners are below or well below the standard. For the Board target to have been met. The 3 learners who were well below have significant learning difficulties and although they made some progress during the year they continued to be well below the standard. Of the others, it would be expected that most will be at the standard by the end of Year 10 – for their age.</p>	
<p>Numeracy The Mathematics and Statistics Department previously grouped the classes by Maths ability. The rationale was that the learning needs of the students would be better met with this grouping. It has become clearer that one of the greatest barriers to improving Mathematics achievement is the impact of Literacy difficulties. As a result, the Department has greatly enhanced the Literacy initiatives with the help of the CoL Literacy Co-ordinator. In 2018 classes were not grouped by ability with the exception of the advanced classes at Year 8, 9 and 10.</p>	<p>Year 7 – 93% were at or above the standard, exceeding the Board target. Overall, the Year 7 cohort's mean scale score was 7.4 points above the national average. 9 learners were below the standard and of the priority learners, 1 Pasifika learner was below the standard.</p> <p>Year 8 – 92% were at or above the standard with 9 learners below the standard. The Board target was met. Of the priority learners, 1 Pasifika learner was below the standard..</p> <p>Year 9 – By the end of the year 87% of learners were achieving at or above the expected stanine level – this was above the national figure. This is below the Board target of 90%. Of the priority learners, 2 Māori and Pasifika learners were below the expected stanine level.</p> <p>Year 10 – had a mean scale score at the start of the year of 67.7 which equates to a mean stanine of 5.3. At the end of the year the mean scale score of 71.2 and a mean stanine of 5.9. 91% of the learners were performing at or above the expected stanine level.. This figure is below the Board target of 95%. Over the year there</p>	<p>There has been an improvement to a mean scale score of 64.1 which equates to a mean stanine of 5.5 which is above the expected mean stanine of 5.0. Closer analysis of the students who were below the mean reveals that several have special learning needs and half of the group are in the Lexia reading support programme. This group will require literacy support for Mathematics as Year 10 students.</p> <p>The overall movement from the start of the year to the end of year. Was positive. The Board target of 95% was a demanding goal for this cohort. The</p>	<p>The initiative of having a mentor for Māori learners and one for Pasifika continues to have a positive impact. This one-</p>

	was an overall improvement in the mean scale score of 3.5 points. Of the priority learners, 1 Pasifika learner was below the expected stanine level.	challenge will be to meet the numeracy needs of the learners below the expected level for Level 1.	on-one intensive coaching has helped to provide feedback to the learners' teachers to target specific learning areas. It is clear that the additional emphasis on Literacy in Mathematics assists learners to improve their achievement in Mathematics.



Liston College | 69 Rathgar Road | Henderson | Auckland 0610

Community of Learning | Te Kahui Ako o Waitakere

The focus for 2018 was on transitions to Primary school, Intermediate and Secondary. A second focus was on improving Māori retention at Level 2 NCEA.

At Liston we have an induction day for our incoming Year 7 students in mid-November. The emphasis is on getting to know some of the teachers and the senior students for the following year. We do not complete entrance testing. We rely on information from the contributing schools. On the first day of the new school year, the Year 7 students have the school to themselves – the only time they do not have other students with them.

The Dean of Year 7 meets with the teachers of the Year 6 students of the main contributing schools before they arrive at Liston College. This helps inform the Year 7 teachers of the students' strengths and weaknesses.

We have an induction morning for the new Year 9 students. This follows a similar programme to the Year 7 students.

At Liston, we have almost 100% retention of Māori students at Level 2. The exception will be the individual student whose family has moved to another part of New Zealand or overseas.



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Strategic Aim: To create a learning environment that embraces the diversity of all our learners and challenges them to realise their full potential, while instilling in them an appreciation of lifelong learning and development

Annual Objective:

- To promote and uphold the school's Special Catholic Character.
- To promote effective learning and enhance student learning and achievement.
- To develop and maintain a quality learning environment.
- To have Māori and Pasifika achievement at or above the national average.

Target: Level 1 NCEA – 95% overall pass rate, with N/A in externals – 20% or less.

Level 2 NCEA – 95% overall pass rate, with N/A in externals – 20% or less.

Level 3 NCEA – 95% overall pass rate, with N/A in externals – 20% or less.

Endorsements equal or better than those for Decile 4 – 7 schools.

University Entrance 75%.

Māori achievement is above the national average for all students.

Pasifika achievement is at or above the national average for all students.

Baseline data:

Level 1 95.1%

Level 2 93.0%

Level 3 92.2%

U.E. 63.7%

Actions (What we did)	Outcomes (What happened)	Reasons for the variance (why did it happen?)	Evaluation (Where to next?)
<p>Close tracking and monitoring of students by HoDs and Deans has enabled successful interventions to be put in place to assist achievement. Regular opportunities for after-school and holiday tuition have been provided. Increased personalisation of student programmes has also helped. Improved communication between the school and the home has also been successful.</p> <p>We have also anticipated pressure points for students with multiple assessments</p>	<p>Level 1 – 95.1% Board target met. N/A of 19% - Board target achieved. Endorsement target was not met. Liston College had 20.7% endorsement for Excellence compared with 16.9%. For Merit endorsement Liston College had 32.8% compared with 33.0%. Overall, the target was met.</p> <p>Level 2 – 97.0% Board target exceeded. N/A 20% - Board target achieved. Liston College Excellence endorsement 12.4% compared to 13.1%. Merit endorsement Liston College 29.9% compared to 23.0% Board target met. The target for Excellence endorsement was not met. This is a reflection of the performance of the cohort where the main focus was to ensure Level 2 success..</p>	<p>While the overall achievement target was met the rate of endorsement was lower than the decile comparison. Several factors have contributed to this. The achievement of this cohort has been historically below the level of recent cohorts. The emphasis on teachers and Deans was on ensuring the learners achieved Level 1. The next priority was for endorsement. More emphasis could have been put on endorsement as a goal for more learners – this would have helped.</p> <p>There were more students in this cohort with special learning needs. While we were aware of this. A number were unable to achieve the required credits to gain Level 3 NCEA. Another contributing</p>	<p>We have started to use NCEA-type assessments at Year 7 – 10. By making the learners aware of NCEA standards before Year 11 we expect that they will be totally familiar with the endorsement process.</p> <p>We will monitor more closely the potential of the cohort based on past performance and make necessary adjustments to individual programmes.</p>

[illegible]

KIWISPORT 2018

SPORTS PLAYED AT LISTON IN 2018:

Archery, Athletics, Badminton, Basketball, Cricket, Cycling, Football, Hockey, Rugby Union, Table Tennis & Water Polo.

53% of Liston College students played sport in 2018.

Basketball is the most popular sport with 11 teams.

For a small school our Rugby Union, Cricket & Basketball compete in the top tier of Auckland Secondary School Sports.

Ian McLaughlan.