

LISTON COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 46

Principal: Stephen Dooley

School Address: 69 Rathgar Road, Henderson, Auckland

School Postal Address: 69 Rathgar Road, Henderson, Auckland

School Phone: 09 838 9350

School Email: stephen.dooley@liston.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jonathan Sim	Presiding Member	Elected	Jun-25
Stephen Dooley	Principal	Appointed	Current
Natalie Dillon	Parent Representative	Elected	Jun-25
Rachel Enderby	Parent Representative	Elected	Jun-25
Rebecca Marshall	Parent Representative	Elected	Jun-25
Richard White	Parent Representative	Elected	Jun-25
Charlie Tevega	Bishop's Representative	Appointed	Jun-25
Donald Holder	Bishop's Representative	Appointed	Jun-25
Duane Smith	Bishop's Representative	Appointed	Jun-25
Ryoo Ochi	Bishop's Representative	Appointed	Jun-25
Willie Swann	Staff Representative	Elected	Jun-25
Justin Romero	Student Representative	Elected	Dec-23

Accountant / Service Provider:

Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610



LISTON COLLEGE

Annual Report - For the year ended 31 December 2023

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Liston College

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Rebecca Marshall
Full Name of Presiding Member *acting*

R Marshall
Signature of Presiding Member

31/5/24
Date:

Stephen Dooley
Full Name of Principal

[Signature]
Signature of Principal

31/5/24
Date:

Liston College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	7,571,838	6,866,410	7,070,141
Locally Raised Funds	3	1,381,024	1,103,205	917,945
Use of Proprietor's Land and Buildings		1,831,250	1,269,000	1,831,250
Interest		22,097	4,000	3,369
Total Revenue		10,806,209	9,242,615	9,822,705
Expense				
Locally Raised Funds	3	801,633	642,965	619,191
Learning Resources	4	6,694,700	6,323,402	6,152,629
Administration	5	460,587	484,363	816,310
Interest		7,567	4,424	6,730
Property	6	2,425,335	1,761,486	2,297,713
Other Expense	7	14,646	14,646	14,646
Loss on Disposal of Property, Plant and Equipment		902	-	3,440
Total Expense		10,405,370	9,231,286	9,910,659
Net Surplus / (Deficit) for the year		400,839	11,329	(87,954)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		400,839	11,329	(87,954)

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

Liston College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		546,904	546,904	596,432
Total comprehensive revenue and expense for the year		400,839	11,329	(87,954)
Contribution - Furniture and Equipment Grant		182,280	-	38,426
Equity at 31 December		1,130,023	558,233	546,904
Accumulated comprehensive revenue and expense		1,130,023	558,233	546,904
Equity at 31 December		1,130,023	558,233	546,904

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.

Liston College

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	907,512	392,501	234,395
Accounts Receivable	9	685,038	116,719	537,854
GST Receivable		7,773	14,074	14,074
Prepayments		18,500	47,287	47,287
Inventories	10	1,133	569	569
		<u>1,619,956</u>	<u>571,150</u>	<u>834,179</u>
Current Liabilities				
Accounts Payable	14	714,560	126,937	548,071
Revenue Received in Advance	15	276,706	261,944	261,944
Painting Contract Liability	17	46,967	46,967	46,967
Finance Lease Liability	18	36,883	53,852	53,852
Funds held in Trust	19	134,566	78,475	78,476
		<u>1,209,682</u>	<u>568,175</u>	<u>989,310</u>
Working Capital Surplus		410,274	2,975	(155,131)
Non-current Assets				
Property, Plant and Equipment	12	675,487	436,139	582,916
Intangible Assets	13	181,762	196,408	196,408
		<u>857,249</u>	<u>632,547</u>	<u>779,324</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	58,161	25,943	25,943
Painting Contract Liability	17	11,996	29,120	29,120
Finance Lease Liability	18	67,342	22,226	22,226
		<u>137,499</u>	<u>77,289</u>	<u>77,289</u>
Net Assets		<u>1,130,023</u>	<u>558,233</u>	<u>546,904</u>
Equity		<u>1,130,023</u>	<u>558,233</u>	<u>546,904</u>

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

Liston College

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,769,361	1,553,246	1,825,149
Locally Raised Funds		1,076,511	946,436	913,306
International Students		318,354	298,791	146,660
Goods and Services Tax (net)		6,301	(31,814)	(31,814)
Payments to Employees		(859,677)	(867,354)	(1,016,489)
Payments to Suppliers		(1,599,117)	(1,678,083)	(1,623,893)
Interest Paid		(7,567)	(4,424)	(6,730)
Interest Received		20,207	3,661	3,030
Net cash from Operating Activities		724,373	220,459	209,219
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(184,672)	(63,576)	(24,854)
Net cash (to) Investing Activities		(184,672)	(63,576)	(24,854)
Cash flows from Financing Activities				
Furniture and Equipment Grant		182,280	-	38,426
Finance Lease Payments		(57,987)	37,350	(54,847)
Painting Contract Payments		(46,967)	(14,101)	(14,101)
Funds Administered on Behalf of Other Parties		56,090	47,906	47,907
Net cash from Financing Activities		133,416	71,155	17,385
Net increase in cash and cash equivalents		673,117	228,038	201,750
Cash and cash equivalents at the beginning of the year	8	234,395	164,463	32,645
Cash and cash equivalents at the end of the year	8	907,512	392,501	234,395

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

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

Liston College

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) 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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 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.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the school as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) 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:

Building improvements	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	Term of Lease
Library resources	12.5% Diminishing value

i) 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

j) Accounts Payable

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

k) Employee Entitlements*Short-term employee entitlements*

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

l) Revenue Received in Advance

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

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

m) Funds Held in Trust

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

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

n) 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

p) 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.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,727,561	1,611,357	1,826,742
Teachers' Salaries Grants	5,769,995	5,204,471	5,217,644
Other Government Grants	74,282	50,582	25,755
	<u>7,571,838</u>	<u>6,866,410</u>	<u>7,070,141</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	415,971	350,000	381,379
Curriculum related Activities - Purchase of goods and services	45,027	33,400	44,317
Fees for Extra Curricular Activities	307,215	296,805	205,036
Trading	218,446	188,000	191,867
Fundraising & Community Grants	75,241	-	11,141
Other Revenue	37,247	8,100	9,436
International Student Fees	281,877	226,900	74,769
	<u>1,381,024</u>	<u>1,103,205</u>	<u>917,945</u>
Expense			
Extra Curricular Activities Costs	427,978	361,055	337,545
Trading	172,112	146,000	177,050
Fundraising and Community Grant Costs	711	-	3,545
International Student - Student Recruitment	14,523	27,000	29,423
International Student - Employee Benefits - Salaries	34,605	-	50,000
International Student - Other Expenses	109,019	93,910	21,628
International Student - Overseas Travel	42,685	15,000	-
	<u>801,633</u>	<u>642,965</u>	<u>619,191</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>579,391</u>	<u>460,240</u>	<u>298,754</u>

During the year, the School hosted 20 International students (2022:7)

During the year ended December 2023 the Director of International Students and the Deputy Principal travelled to Asia and the Pacific Islands at a cost of \$42,685 for the purpose of recruiting new students for the school. The travel was funded from general school funds.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	236,728	281,252	192,704
Equipment Repairs	6,070	3,200	1,282
Information and Communication Technology	150,239	159,380	166,781
Library Resources	1,544	3,500	286
Employee Benefits - Salaries	6,099,644	5,638,070	5,529,288
Staff Development	21,410	13,000	28,973
Depreciation	179,065	225,000	233,315
	<u>6,694,700</u>	<u>6,323,402</u>	<u>6,152,629</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	14,630	12,000	19,210
Board Fees	5,315	5,500	6,085
Board Expenses	6,885	13,550	31,864
Communication	6,149	7,000	6,674
Consumables	9,521	(13,500)	9,444
Legal Fees	-	5,000	-
Other	61,517	84,499	135,717
Employee Benefits - Salaries	309,008	333,814	557,366
Insurance	13,798	13,000	10,768
Service Providers, Contractors and Consultancy	33,764	23,500	39,182
	<u>460,587</u>	<u>484,363</u>	<u>816,310</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	23,731	24,500	15,503
Consultancy and Contract Services	102,754	95,000	88,822
Cyclical Maintenance	32,218	-	37,808
Grounds	78,716	66,750	65,596
Heat, Light and Water	77,542	64,000	61,670
Rates	122	-	122
Repairs and Maintenance	96,687	98,150	58,154
Use of Land and Buildings	1,831,250	1,269,000	1,831,250
Security	24,403	22,000	22,532
Employee Benefits - Salaries	157,912	122,086	116,256
	<u>2,425,335</u>	<u>1,761,486</u>	<u>2,297,713</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a "proxy" for the market rental of the property.

7. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Amortisation of Intangible Assets	14,646	14,646	14,646
	<u>14,646</u>	<u>14,646</u>	<u>14,646</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Bank Accounts	\$ 907,512	\$ 392,501	\$ 234,395
Cash and cash equivalents for Statement of Cash Flows	<u>907,512</u>	<u>392,501</u>	<u>234,395</u>

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

Of the \$907,512 Cash and Cash Equivalents, \$134,566 is held in trust on behalf of others. \$88,422 of these funds are Homestay funds held on behalf of the students, \$44,211 is Proprietors and Special Character contribution held on behalf of the Proprietor. See note 19 for details.

Other restrictions on cash that require disclosure include funds held in trust and international student as disclosed in note 15.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Receivables	\$ 1,523	\$ 2,332	\$ 2,332
Interest Receivable	2,229	339	339
Banking Staffing Underuse	146,530	114,048	114,048
Teacher Salaries Grant Receivable	534,756	-	421,135
	<u>685,038</u>	<u>116,719</u>	<u>537,854</u>
Receivables from Exchange Transactions	3,752	2,671	2,671
Receivables from Non-Exchange Transactions	681,286	114,048	535,183
	<u>685,038</u>	<u>116,719</u>	<u>537,854</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Stationery	\$ 1,133	\$ 569	\$ 569
	<u>1,133</u>	<u>569</u>	<u>569</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	35,257	-	-	-	(3,263)	31,994
Furniture and Equipment	395,900	110,790	-	-	(73,867)	432,824
Information and Communication Technology	40,180	70,953	-	-	(32,369)	78,765
Motor Vehicles	7,919	-	-	-	(7,919)	-
Textbooks	1,292	-	-	-	(674)	617
Leased Assets	69,982	86,134	-	-	(56,455)	99,663
Library Resources	32,387	4,658	(902)	-	(4,518)	31,624
Balance at 31 December 2023	582,917	272,535	(902)	-	(179,065)	675,487

The net carrying value of ICT equipment held under a finance lease is \$99,663 (2022: \$69,982)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	65,259	(33,265)	31,994	65,259	(30,002)	35,257
Furniture and Equipment	1,549,595	(1,116,771)	432,824	1,438,804	(1,042,905)	395,899
Information and Communication Technology	1,490,555	(1,411,790)	78,765	1,419,601	(1,379,421)	40,180
Motor Vehicles	44,459	(44,459)	-	44,459	(36,540)	7,919
Textbooks	441,888	(441,271)	617	441,888	(440,597)	1,292
Leased Assets	270,585	(170,922)	99,663	194,095	(124,112)	69,982
Library Resources	107,739	(76,115)	31,624	106,036	(73,649)	32,387
Balance at 31 December 2023	3,970,080	(3,294,593)	675,487	3,710,142	(3,127,226)	582,916

13. Intangible Assets

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 Boards' 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 involved of 40 years. The interest may be realised on the sale of the capital works by the proprietor or the closure of the school.

	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
Pavilion	42,118	-	49,138
Science Lab Upgrade	15,413	-	16,814
Tech Block	18,012	-	19,299
Relocatable Classrooms	36,901	-	38,951
Prefab Upgrade	43,858	-	45,686
Cabling Work	12,715	-	13,244
Fencing	12,745	-	13,276
	<u>181,762</u>	<u>-</u>	<u>196,408</u>

The amortisation charge in relation to the equitable leasehold interest during the year was \$14,646 (2022: \$14,646)

14. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	79,957	71,150	71,149
Accruals	83,709	11,146	11,146
Employee Entitlements - Salaries	537,333	29,394	450,529
Employee Entitlements - Leave Accrual	13,561	15,247	15,247
	<u>714,560</u>	<u>126,937</u>	<u>548,071</u>
Payables for Exchange Transactions	714,560	126,937	548,071
	<u>714,560</u>	<u>126,937</u>	<u>548,071</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
International Student Fees in Advance	132,716	96,239	96,239
Other revenue in Advance	143,990	165,705	165,705
	<u>276,706</u>	<u>261,944</u>	<u>261,944</u>

16. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	25,943	25,943	21,001
Increase to the Provision During the Year	32,218	-	20,642
Use of the Provision During the Year	-	-	(15,700)
Provision at the End of the Year	<u>58,161</u>	<u>25,943</u>	<u>25,943</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	58,161	25,943	25,943
	<u>58,161</u>	<u>25,943</u>	<u>25,943</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the school's Painting contractor, Carus Group's agreed programme of work.

17. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	46,967	46,967	46,967
Due after one year	11,996	29,120	29,120
	<u>58,963</u>	<u>76,087</u>	<u>76,087</u>

In 2020, the Board signed an agreement with Carus Group (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Proprietor owned buildings, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	44,399	59,659	59,659
Later than One Year and no Later than Five Years	78,853	58,367	23,096
Future Finance Charges	(19,027)	(9,111)	(6,677)
	<u>104,225</u>	<u>108,915</u>	<u>76,078</u>
Represented by			
Finance lease liability - Current	36,883	53,852	53,852
Finance lease liability - Non current	67,342	55,063	22,226
	<u>104,225</u>	<u>108,915</u>	<u>76,078</u>

19. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	134,566	78,475	78,476
	<u>134,566</u>	<u>78,475</u>	<u>78,476</u>

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

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 School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$748,056 (2022: \$568,185). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$44,211 (2022: \$4,410).

21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	5,315	6,085
<i>Leadership Team</i> Remuneration Full-time equivalent members	1,043,952 8	898,485 7
Total key management personnel remuneration	<u>1,049,267</u>	<u>904,570</u>

There are 12 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
Benefits and Other Emoluments	5-10	5-10

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 - 110	10.00	15.00
110 - 120	11.00	4.00
120 - 130	7.00	1.00
	28.00	20.00

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

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has entered into no contract agreements for capital works.
(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

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

(a) The School entered into a painting contract as noted in Note 17. The commitment below represents future payment due under the contract where work is yet to be performed.

	2023 Actual \$	2022 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	81,938	111,782
Later than Five Years	-	-
	<u>81,938</u>	<u>111,782</u>

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	907,512	392,501	234,395
Receivables	685,038	116,719	537,854
Total financial assets measured at amortised cost	<u>1,592,550</u>	<u>509,220</u>	<u>772,249</u>

Financial liabilities measured at amortised cost

Payables	714,560	126,937	548,071
Finance Leases	104,225	76,078	76,078
Painting Contract Liability	58,963	76,087	76,087
Total financial liabilities measured at amortised cost	<u>877,748</u>	<u>279,102</u>	<u>700,236</u>

25. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LISTON COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Liston College (the School). The Auditor-General has appointed me, Matthew Coulter, 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 2023, 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 2023; 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 as applicable to entities that qualify as Tier 2.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw

- attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

2023 (completed 2024)



Liston College | 69 Rathgar Road | Henderson | Auckland 0610

<p>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</p>
<p>Annual Objective:</p> <ul style="list-style-type: none">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.
<p>Target in 2023: Level 1 NCEA – 97% overall pass rate, with N/A in externals – 20% or less. Level 2 NCEA – 94% overall pass rate, with N/A in externals – 20% or less. Level 3 NCEA – 93% overall pass rate, with N/A in externals – 20% or less. Endorsements equal or better than those nationally. University Entrance 85%. Māori achievement is above the national average for all students. Pasifika achievement is at or above the national average for all students.</p>
<p>Baseline data for 2023:</p> <ul style="list-style-type: none">Level 1 96%Level 2 97%Level 3 95%U.E. 90%

2023 (completed 2024)

Actions (What we did)	Outcomes (What happened)	Reasons for the variance (why did it happen?)	Evaluation (Where to next?)
<p>What was new in 2023 was students experienced and increased attention from and experienced and dedicated academic tracker. This has enabled successful interventions to be put in place to assist achievement. It also provides opportunities to identify individual students who require additional support. Increased personalisation of student programmes has also helped. Improved communication between the school and the home has also been successful – especially with early intervention and this was significantly improved with four Academic Tracking Evenings. This year there were increased catch-up opportunities particularly at Level 3 and then Level 2 in the form of Wednesday afternoon tutorials, collapsed timetabled classes into targeted remedial work with subject specialists and the suspension of exam study leave for Years 11-13</p>	<p>Level 1 – 96% means the Board target was met. In terms of Not Achieved in the Level 1 Externals, Liston sits at 21.7%. In addition, 6% did not attempt and were 5% absent from their Level 1 external examination. We did not meet the BOT target.</p> <p>Liston College had 16.7% endorsement for Excellence compared with the exact same 16.7% nationally. For Merit endorsement at Level 1, Liston College had 29.5% compared with 31.4% nationally. We did not meet the BOT target</p> <p>Level 2 – The 94.0% Board target was met as our figure was 97%. Excellence endorsement were significantly lower at 11.0% compared to 15.5% nationally. Merit endorsement at Liston College 27.5% compared to 23.5%. This is concerning and will be expanded upon on the right.</p> <p>For the L2 externals 18.5% of the results were Not Achieved for the externals. This means we met the board target. However, this does not include the 4.5% of Absent and 15.65% Not Attempted. It is clear that not attempting through strategic external exam sitting is a growing problem.</p> <p>Level 3 – 93.0% Board target was met. In 2023 we gained 95%. N/As for Level 3 sat at 16% with a significant 28.0%% as Not Attempted and 9.6% Absent. This occurs when a number of students stop studying for particular subjects when they</p>	<p>The Level 1 result has not met the board target, but the trend for students to avoid, not attempt or not prepare properly for their external examinations is a trend we addressed early this year in a Week 0 registration week, where students Absences and Not Attempts were tracked and impacted some of the course approval for 2024. The messaging to the students was strong and felt.</p> <p>Endorsements-especially for Excellence at all levels remains a challenge for us. This is particularly evident at Level 2 with a significant decrease. This was due to the focus and push from the tracking team for gaining the qualification (Level 2) and many students did not choose to write their exam. Interestingly, the Level Not Attempted rate is nearly a 1/3 of the Level 2 and the Level 3 is nearly double that of Level 2. In response to these increases, incentives such as course restriction/prerequisites, mandatory Feb tracking night attendance, and endangering prefect selection have been started to increase this exam culture. It does not alleviate the crux of the problem which is students can gain their qualification and University Entrance without sitting many external examinations. Course endorsement and the threat of not obtaining a leadership position is partly a moot point for Year 13 students who already have UE—this is a battle we are finding hard to win and we</p>	<p>Because of the continuing growing reticence towards NCEA external exams, we now hold NCEA style exams in Year 10 and similar exam conditions in Year 9 in 2024. The intention is normalise the exam experience and let our students see the benefits of studying to perform at an exam. One method we are now applying in 2024 is the “Achieved Endorsement” as the new measure of passing a subject. No longer is the ‘14 credit’ milestone to be celebrated at Level 3 as UE is obtained and likewise a similar metric at Year 11 and 2 are being discouraged.</p> <p>In 2023 Academic tracking significantly increased from 2022 and could now be considered as embedded at Liston College. A dedicated staff member and a deputy principal have</p>

2023 (completed 2024)

<p>students who were danger of not meeting their qualification. The NZQA external exams were used by students as a further opportunity to improve their grades.</p> <p>Every learner’s subject selection was scrutinised by the Dean and Academic Tracker to ensure that U.E. was available to them. Regular monitoring of individual learner’s progress was implemented with regular reporting to SLT.</p>	<p>reach the critical number of credits to achieve Level 3 and/or UE. This is a challenge we are addressed in 2023 by cultivating a culture where there is greater commitment to completing the course enrolled for rather than the strategic exam sitting that is currently being practiced by many students.</p> <p>Liston College Excellence at Level 3 endorsement is 21.8% compared to 13.6% nationally. Merit endorsement Liston College 26.4% compared to 25.56% nationally. Overall Board target exceeded</p> <p>U.E 90.2% - Board target of 85% exceeded.</p> <p>Māori achievement is well above the national average for all students for Level 1 Levels 2, 3 and UE. For Liston College, Māori achievement stayed the same at 80% Level 2 went down to 94.7% at Level 1 (from 100%) and Level 3 increased from 83.3% in 2022 to 100% in 2023.</p> <p>Pasifika achievement is well above the national average for all Levels of students. This was achieved at all three levels. 100% of our large Pasifika Year 12 cohort received their Level 2 in 2022 and again in 2023. Level 1 dropped slightly from 93.3 to 92.7. Level 3 increased to 92.3 from 87.5% and University Entrance for Pasifika increased to 88.5 % in 2023 from 75 in 2022.</p>	<p>encourage the Ministry to recognise and address this weakness in the NCEA system.</p> <p>The 94% target for NCEA Level 2 was met and this bucked the trend of the 89% in Level 2 in terms of drastically reducing the number of credits offered through ‘external providers’ in 2022 Restricting access to these ‘soft’ credits and unit standards is part of our strategy of changing the academic culture of our school. However, there was greater attention given to getting Level 2 in 2023 and many students interpreted that message as “good enough’ and did not aim for the external requirement with Level 2 Endorsement.</p> <p>Level 3 for 2023 was a 95% pass rate and meeting the BOT goal. Again, Liston is proud of this, but the push to secure this before the external exams are sat has resulted in a high “Not Attempted” rate. So yes, we are proud of this result but it has prompted us to encourage some altered metrics of school achievement at Liston College to promote the external exam culture</p> <p>For 2023, Liston should be again proud of its Level 3 and University Entrance results. The 90.2% is a marked increase from the 79% in 2022 and even the 85% board target. This was the result of a lot of resources be devoted to Academic Tracking and greater community connections and events.</p>	<p>been assigned this almost exclusively for 2024. It is this significantly reduced timetable for our new Academic tracker that had an undeniable impact on our results and it is the strong Level 3 and UE results that reflect this.</p> <p>A major push in 2024 (partly in anticipation of the NCEA changes that are now pushed out by a number of years) will be improving our exam culture by our own school incentives. This will ideally have a positive impact on our endorsement levels.</p>
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2023 (completed 2024)



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 develop the 'Liston Man'
- To ensure all teaching staff are Transformative Teachers and actively broaden their teaching techniques.
- To have Māori and Pasifika achievement above the national average.
- To encourage a culture of learning that embraces the use of traditional pedagogy and new techniques for learning.
- To empower learners to understand and appreciate the core values of Liston College in and out of school.
- To ensure that the safety and wellbeing of each individual learner is paramount.
- To continue an environmentally friendly and sustainable process and system throughout all school operations.

- 75% of Year 7 students at or above mean scale for Reading and Mathematics using PAT data and 80% for Writing.
- 77% of Year 8 students at or above the mean scale for Reading and Mathematics using PAT data and 85% for Writing.
- 80% of Year 9 students at or above the mean scale for Reading and Mathematics using PAT data 90% for Writing.
- 85% of Year 10 students at or above the mean scale for Reading and Mathematics using PAT and 95% for Writing.
- PAT data will be used for Reading and Mathematics.

The CoL Writing tool will be used for measuring progress in Writing. This is based Overall Teacher Judgement (OTJs) Year and the percentage of each year level will be at or above the expected curriculum level. Year 7 level will be 80%, Year 8 will be 85%, Year 9—90% and Year 10 95%.

2023 (completed 2024)

Baseline data: 2022 Mean Scale Score SOY	Overall Liston PAT Scale Score EOY Mean Scale Score Average (national)	% of students at or above national average
Year 7 Reading 57.3	(60.4) 61.9	53.8%
Year 7 Vocabulary	(60.1) 64.8	71.8%
Year 7 Mathematics 53	(55) 57.4	54.1%
Year 8 Reading 58.15	(67) 62.5	37.5%
Year 8 Vocabulary	(65.7) 70.0	62.5%
Year 8 Mathematics 59.5	(60.6) 62.9	57%
Year 9 Reading 68	(76.5) 72.0	32.3%
Year 9 Mathematics 61.3	(65.4) 65.9	50%
Year 10 Reading 75.6	(76.5) 80.1	61.2%
Year 10 Vocabulary	(70.5) 81.1	80.4%
Year 10 Mathematics 64	(66.6) 70	63.9%

2023 (completed 2024)

Actions	Outcome	Reasons for the variance	Evaluation
<p>Reading Departments are encouraged to display the subject vocabulary in classrooms. The HoD has regular meetings with the relevant teachers to track progress. We have had schoolwide PD on Oracy to encourage literacy development.</p> <p>Students have a wide range of choice in terms of text they may engage with in English class. We use SSR in classes to encourage deeper reading and the comprehension analysis attendant to that. The English Department has also incorporated the practice into their programme. 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. In 2023, we had dedicated Numeracy and Literacy programmes inserted into the timetabled curriculum for Years 7-9 for those who have been identified as falling significantly below their expected curriculum level. The number of learners using the Lexia Programme has been devoted largely at Year 10 to help bridge the transition into Year 11.</p> <p>Senior students are continuing to provide support to the Lexia learners by way of Reading Mentoring in form time one day a week. There is no doubt that the Lexia programme has a</p>	<p>Year 7 – 57.3 at the SOY moved to 61.9 by EOY for the increase in overall mean scale score for Year 7. 53.8% of students were at or above the expected curriculum level for Reading. This indicates that there are a relatively high proportion of students in stanines 1 – 4. 55 learners were below the expected level. Of the priority learners, 4 Māori (40%) and 13 Pasifika (62%) learners were below the expected level.</p> <p>Year 8 – Moved from a mean scale score of 58.15 (national 67) to a mean scale score of 62.5 (national 67.0). So only 37.5% of students were at or above the expected curriculum level. This shows that the Board target of 87% was not achieved.</p> <p>Year 9 - Moved from a mean scale score of 68.0 to a mean scale score of 72 (national 76.5). 32.3% of learners were at or above the mean scale score by the end of the year This is below the Board target of 95%.</p> <p>Year 10 – Baseline data at 75.6 was the overall mean score at the start of the year (SOY) to an 80.1 score at the end.</p>	<p>The target of 85% was set in 2022. The impact of the Covid 19 lockdowns continues to have an impact on the progress of these cohorts. There is also a large variation in results between the top and bottom students.</p> <p>At Year 8 and 9 the targets were significantly lower than expected A more realistic target and close examination of why our literacy is struggling to be consistently at or above the national average.</p> <p>Closer attention to the performance of individual teachers will help to identify possible reasons for the uneven performance of the cohort.</p>	<p>The overall objective is for the majority of students (85%+) to begin Year 11 with Reading at a scale score in advance of 80. Traditionally we are able to expect students to be ready for the literacy demands of NCEA at Level 1. The progress over the 4 years is the basis of this confidence. We again acknowledge that there is a need to accelerate the gains made in Reading in Years 7 – 10—and especially at Years 8 and 9. There is an inconsistency of improvement across Years 7 – 10. This will form the focus of a review into the effectiveness of our current practices. Greater emphasis is placed on whole school responsibility for improving literacy. While every department is responsible for helping to make the literacy gains there is an inconsistency of practice both within and between Departments.</p> <p>The support from senior students as Reading Mentors has been a real success story. Clearly the relationship building between junior and senior students has given struggling readers the confidence to improve their reading. In 2023, the addition of the</p>

2023 (completed 2024)

<p>positive impact on the learners with the greatest reading difficulties.</p> <p>With the change to afternoon form class in 2024 we have expanded the success of the literacy classes at 7 and 9, to years 8 and 10. Those learners in need of intervention therefore now get four hours of help per two weeks, rather than 70 mins. We are encouraged by the results so far.</p> <p>The appointment of a Learning Support Co-ordinator (LSC) for Years 7 – 9 is an additional resource to support teachers to improve strategies to assist those learners below the national curriculum level. We have also incorporated Literacy strategies into the PLD programme.</p> <p>The school librarian, Leigh, is another good resource for learners who are struggling with reading. She continues to seek books to match the interests of these learners. Useful feedback from the Reading Mentors has helped Leigh to target her book selection.</p> <p>In Yrs 7 – 10 English Dept tailored all the assessments to becoming slightly more complex from yrs 7-10. We focused heavily on sentence accuracy at each level and encouraged teachers to mark students work with great frequency. Our PD in 2024 is heavily focused on giving usable feedback for learners and we are hopeful this will prove useful for these students.</p>	<p>Year 10 had 61.2% of students at or above the expected curriculum level which falls significantly below the target of 95%</p>		<p>Literacy and Numeracy timetabled classes will hopefully see a decrease in the tail of the PATs for reading, writing and maths results.</p> <p>In 2023 there was a decision to move all English and Maths for years 7-10 away from Modern Learning Environments.</p>
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2023 (completed 2024)

<p>Writing</p> <p>In 2022 we continued the co-ordinated approach across the English, Science, Religious Studies, Humanities and Mathematics Departments for all classes in Years 7 – 10. The English department used the CoL writing tool to determine their OTJ at where students were at the end of the year for their expected curriculum level. There is concern of the growing ‘tail’ among Māori and Pasifika learners as they progress through to Year 10 and fall behind their NZ European, Indian and Asian peers.</p> <p>In response to this concern, and as mentioned above, in 2023, we have created dedicated Numeracy and Literacy programmes inserted into the timetabled curriculum for Years 7-9. These are high teacher: student ratio classes that do not impact the students core’ curriculum area. They are designed for those who have been identified as falling significantly below their expected curriculum level.</p>	<p>Year 7 - Writing levels OTJ data puts 95% at or above the expected curriculum level of 3A thereby exceeding the target.</p> <p>Of the priority learners, 1x Māori and 2x Pasifika students were below the standard at Year 7. This put both groups at under 2% of the entire cohort and 9% of Māori learners 7% of Pasifika learners. This is calculating Year 7s at the expected level 3 of the NZ curriculum.</p> <p>Year 8 – OTJ put 78% having a writing level at or above the expected curriculum Which did not reach the Board target of 85%. 5x Māori learners (equates to 45% of Māori learners) and 8x Pasifika learners are below the standard (equates to 31% of learners). This is calculating Year 8s at the expected level 4 of the NZ Curriculum.</p> <p>Year 9 – OTJ puts 70% having a writing level at or above the expected curriculum level of 4W. This is below the Board target of 90%. Of the priority learners, 3 Māori (50%) and 10 (38%) Pasifika student were below the expected level of 4W.</p> <p>The non-alignment of curriculum levels to year levels means that the comparison between years 8 and 9 move from those 4E (early) and 4 (working) is considered the baseline for improvement.</p> <p>Year 10 – OTJ 60% of learners were at or above the expected curriculum level (5). This was well below the Board target of 95%. Of the priority learners, 10x Māori (77%) and 16x Pasifika learners (61%) were below the expected level.</p>	<p>The variance between the Writing, the Reading and Vocab is hard to ignore. The OTJs and the use of the CoL writing tool cannot really be compared with the PATs however the differences are striking. Across school moderation for writing tool needs to occur if we are going to continue to use the OTJs in a meaningful manner to determine curriculum writing levels.</p>	<p>The objective for all students is to start Year 11 with Writing at least at curriculum level 5W. Closer monitoring of individual progress by the Class Teacher and the HoD will better track the impact of changes such as scaffolding.</p>
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2023 (completed 2024)

<p>Numeracy</p> <p>The Mathematics and Statistics Department continues to group the classes by Maths ability. The rationale was that the learning needs of the students would be better met with this grouping. The learners with the greatest needs have access to teacher aide assistance as well as the teacher expertise.</p> <p>A significant barrier is that many learners can make Mathematical computations but are unable to explain the application. This is particularly true in Years 9 and 10 when it becomes more apparent when preparing for NCEA type assessment. This has been identified previously and remains an issue which continues to present challenges for learners.</p> <p>The appointment of the 2 Learning Support co-ordinators has enabled better PLD opportunities for individual teachers to better target individual learners. This has been helpful for the students at risk of not achieving.</p> <p>The addition of Numeracy classes at every year level helps with supporting</p>	<p>Year 7 – The overall mean scale score was 53 and moved to 57.4 which is slightly above the national mean of 55. 54.1% of the students were above the national mean but still below the target of 80%.</p> <p>Year 8 – The overall mean scale score was 59.5 moving to 62.9 which is slightly higher than the national mean of 60.6. 57% of the students were above the national mean compared to the target of 85%.</p> <p>Year 9 –. The overall mean scale score moved from 61.3 to 65.9 which is slightly above the 65.4 national mean scale score. 50% of our students are working at or above the national average level. This is well below a target of 90% of students working above the national mean.</p> <p>Year 10 – The overall mean scale score moved from 64.0 to 70.0 an improvement from 2023, this score is also above the 66.6 national mean scale score.</p>	<p>There has been an improvement to a mean scale score from the start to the end of the year for 7-10. However, almost 50% of our Year 9 students were not at or above the national average and this is a major concern.</p> <p>The main reason why the target wasn't reached is because the application of mathematical learning is limited. At Years 7 and 8 the students can demonstrate the mathematical skills. By Year 9 – and 10 many learners are unable to apply the skills to practical problems.</p> <p>It is interesting to see how close the Reading mean score is to the mathematics score at most levels. This implies that students with reading difficulties find it challenging to cope with applicative questions.</p> <p>This is accentuated by literacy limitations. This is another factor that led us to devot a significant amount of staffing towards the Numeracy and Literacy timetabled classes at Years 7-9</p>	<p>In 2024, we have created dedicated Numeracy programmes inserted into the timetabled curriculum for Years 7-10. These are high teacher: student ratio classes that do not impact the students' core curriculum area. They are designed for those who have been identified as falling significantly below their expected curriculum level.</p> <p>A dedicated numeracy class is also timetabled for year 11 students who did not did not manage to achieve the 10 Numeracy credits in 2023.</p>
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2023 (completed 2024)

<p>students who find mathematical concepts challenging.</p> <p>More careful analysis of performance by individual teacher has been carried out. This will be part of the Annual Plan for the Department.</p>	<p>63.9% of our students are working at or above the national average level. This is well below a target of 95% of students working above the national mean.</p> <p>It was interesting to see the relationship between the PAT score and the Numeracy CAA results in year 10. Students with mean score at or above the national mean have a very strong chance of achieving their Numeracy credits in one attempt</p>		
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TARGETS - 2023



TARGETS:

- **Raising levels of achievement – NCEA**
 - Level 1 – 97% overall pass rate, with N/A in externals – 20% or less
 - Level 2 – 94% overall pass rate, with N/A in externals – 20% or less
 - Level 3 – 93% overall pass rate, with N/A in externals – 20% or less
- **Raising levels of achievement – University Entrance**
 - 85% overall pass rate

- **Using PATs**

Targets	Yr7	Yr8	Yr9	Yr10
Reading Comprehension	75%	77%	80%	85%
Reading Vocabulary	75%	77%	80%	85%
Writing	70%	75%	80%	85%
Mathematics	70%	75%	80%	85%
At or above mean scale of national average				

- **Māori achievement is above the national average for all students**
- **Pasifika achievement is above the national average for all students**

TARGETS - 2024



TARGETS:

- **Raising levels of achievement – NCEA**
 - Liston Level 1 – 93% overall pass rate, with N/A in externals – 20% or less of NCEA Level 1
 - Level 2 – 93% overall pass rate, with N/A in externals – 20% or less
 - Level 3 – 93% overall pass rate, with N/A in externals – 20% or less
 - Merit and Excellence Endorsements equal to or above the School Equity Index Band
- **Raising levels of achievement – University Entrance**
 - 87% overall pass rate

- **Using PATs**

Targets	Yr7	Yr8	Yr9	Yr10
Reading Comprehension	75%	77%	80%	85%
Reading Vocabulary	75%	77%	80%	85%
Writing	70%	75%	80%	85%
Mathematics	70%	75%	80%	85%
At or above mean scale of national average				

2023 (completed 2024)

- Māori achievement is above the national average for all students
- Pasifika achievement is above the national average for all students

Baseline data 2023: Mean Scale Score SOY	Overall Liston PAT Scale Score 2023: EOY Mean Scale Score Average (national)	% of students at or above national average 2023
Year 7 Reading 54.3	(60.4) 60.2	57%
Year 7 Vocabulary 54.7	(60.1) 62.9	66%
Year 7 Mathematics 53	(55) 57.4	74.8%
Year 8 Reading 61.9	(67) 66.4	54%
Year 8 Vocabulary 66.8	(65.7) 72.1	62
Year 8 Mathematics 59.5	(60.6) 62.9	78.15%
Year 9 Reading 67.4	(76.5) 73.5	36%
Year 9 Vocab 71.1	74 (70.5)	53%
Year 9 Mathematics 61.3	(65.4) 65.9	61%
Year 10 Reading 75.5	(76.5)79.4	58%
Year 10 Vocabulary 74.6	(70.5) 78.2	56%
Year 10 Mathematics 64	(66.6) 70	70.8%

2023 (completed 2024)

Writing Data, EOY 2023	BELOW Standard, EOY	AT or ABOVE	
Year 7	11%	89%	
Year 8	12%	88%	
Year 9	7%	93%	
Year 10	10%	90%	

WRITING COMMENTARY

Our writing results, as measured by the COL writing tool, are relatively strong but we do believe there are hidden issues in this data. For example we think that the ability of our students to write competently across a range of genres is weaker than it could be. We also believe that their ability to write quickly and with accuracy needs work.

The CAA results from the end of last year which included all of our year 10s is a clear indication that we need to do better.

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Liston College recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Liston College is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving [equitable outcomes](#) for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Liston College works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Liston College aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Liston College actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with [Ka Hikitia Ka Hāpaitia](#) .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Liston College has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

Liston College

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme?	<p><i>Programme involves:</i></p> <ul style="list-style-type: none"> • EEO Policy • All Personnel policies provide clear guidelines consistent with EEO principles for: <ul style="list-style-type: none"> • Recruitment, selection and appointment of staff • conditions of service • staff professional development • sexual harassment and personal safety • professional growth cycle • Providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members. • Treating current staff fairly. • Making decisions based on relevant merit. • Working to eliminate bias and discrimination. • School culture that welcomes and values diverse staff • Processes that identify needs and monitor progress. • Procedures for reporting any discriminatory practices. • Regular cycle of Policy Review.
How have you been fulfilling this programme?	Yes
How do you practise impartial selection of suitably qualified persons for appointment?	Have a selection panel
How are you recognising,	<ul style="list-style-type: none"> • Professional Learning and Development • Approval of Cultural Tangihanga Leave

<ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • Appointment to Community of Learning Positions eg CRP • Resolving conflict in a Māori context • Inclusion of Te Reo as a subject • Use of Māori Tikanga
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • Professional Learning and Development opportunities (internal and external) • Mentoring and Coaching • Professional Learning Groups
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • Paid Parental Leave • Appointment to leadership positions and opportunities for leadership development
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • All applicants are considered without bias. • School buildings are equipped with ramps and lift. • Disability parking

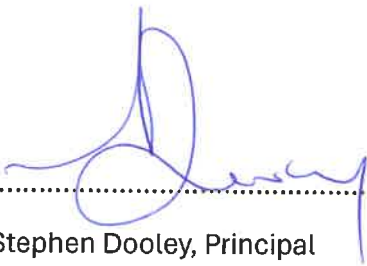
Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	-
Has this policy or programme been made available to staff?	Yes	-
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	-	No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	-
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	-	No
Does your EEO programme/policy set priorities and objectives?	-	No

Liston College

Kiwisport Note for the year ended 31 December 2023

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$18,595.97 (excluding GST). The funding was spent on sports equipment and sports coaching within the school.



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Stephen Dooley, Principal



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Jon Sim, Presiding Member