

TUAKAU COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 106

Principal: Christopher Betty

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Accountant / Service Provider:

Education  *Services.*
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TUAKAU COLLEGE

Annual Report - For the year ended 31 December 2021

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Tuakau College

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Nicolette Moore

Full Name of Presiding Member



Signature of Presiding Member

26/02/2024

Date:

Christopher Betty

Full Name of Principal



Signature of Principal

26/02/2024

Date:

Tuakau College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	8,858,475	7,497,915	8,286,354
Locally Raised Funds	3	363,703	379,127	403,392
Interest Income		2,488	4,000	7,930
International Students	4	-	-	28,581
		<u>9,224,666</u>	<u>7,881,042</u>	<u>8,726,257</u>
Expenses				
Locally Raised Funds	3	257,079	187,575	169,261
International Students	4	26	-	49,543
Learning Resources	5	6,303,774	4,971,624	5,539,227
Administration	6	953,718	677,070	438,574
Finance		1,591	1,000	1,246
Property	7	1,619,068	1,989,911	1,962,531
Depreciation	12	185,171	127,080	155,581
Loss on Disposal of Property, Plant and Equipment		49	-	-
Loss on Uncollectable Accounts Receivable		780	-	-
		<u>9,321,256</u>	<u>7,954,260</u>	<u>8,315,963</u>
Net Surplus / (Deficit) for the year		(96,590)	(73,218)	410,294
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(96,590)</u>	<u>(73,218)</u>	<u>410,294</u>

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

Tuakau College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,435,567	1,014,163	1,025,273
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education	(96,590)	(73,218)	410,294
Equity at 31 December	1,338,977	940,945	1,435,567
Retained Earnings	1,338,977	940,945	1,435,567
Equity at 31 December	1,338,977	940,945	1,435,567

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.

Tuakau College
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	711,827	790,289	235,285
Accounts Receivable	9	421,143	348,499	360,175
GST Receivable		43,384	69,018	49,584
Prepayments		12,624	19,637	18,260
Inventories	10	627	20,746	5,770
Investments	11	448,055	166,297	446,180
Funds owed for Capital Works Projects	18	-	-	192,960
Franklin Bus Network		-	44,367	44,367
Student Scholarship Fund		4,900	3,200	4,200
		1,642,560	1,462,053	1,356,781
Current Liabilities				
Accounts Payable	13	626,942	614,712	565,774
Revenue Received in Advance	14	75,718	71,165	38,103
Provision for Cyclical Maintenance	15	33,552	-	33,319
Finance Lease Liability	16	39,367	33,385	33,040
Funds held in Trust	17	-	224,572	(64,778)
Funds held for Capital Works Projects	18	385,732	-	-
Funds held on behalf of Franklin South Bus Network Cluster	19	114,558	130,912	171,006
		1,275,869	1,074,746	776,464
Working Capital Surplus/(Deficit)		366,691	387,307	580,317
Non-current Assets				
Property, Plant and Equipment	12	1,076,404	702,372	959,404
		1,076,404	702,372	959,404
Non-current Liabilities				
Provision for Cyclical Maintenance	15	61,776	65,411	48,286
Finance Lease Liability	16	42,342	83,323	55,868
		104,118	148,734	104,154
Net Assets		1,338,977	940,945	1,435,567
Equity		1,338,977	940,945	1,435,567

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



Tuakau College
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,247,266	1,903,634	2,064,069
Locally Raised Funds		391,104	152,189	420,501
International Students		-	-	(196)
Goods and Services Tax (net)		16,104	-	19,434
Payments to Employees		(1,624,455)	(1,080,449)	(1,115,833)
Payments to Suppliers		(1,039,063)	(842,741)	(637,958)
Cyclical Maintenance Payments in the year		-	-	(15,098)
Interest Paid		(1,591)	(1,000)	(1,246)
Interest Received		2,571	4,000	9,300
Net cash from/(to) Operating Activities		(8,064)	135,633	742,973
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(220,938)	(183,037)	(192,463)
Purchase of Investments		(1,875)	-	(279,883)
Net cash from/(to) Investing Activities		(222,813)	(183,037)	(472,346)
Cash flows from Financing Activities				
Finance Lease Payments		(31,955)	(32,686)	(29,502)
Funds Held on Behalf of Bus Network		(48,591)	-	-
Funds Held for Capital Work Project		568,788	-	(526,286)
Funds Administered on Behalf of Third Parties		219,177	-	(349,933)
Net cash from/(to) Financing Activities		707,419	(32,686)	(905,721)
Net increase/(decrease) in cash and cash equivalents		476,542	(80,090)	(635,094)
Cash and cash equivalents at the beginning of the year	8	235,285	870,379	870,379
Cash and cash equivalents at the end of the year	8	711,827	790,289	235,285

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

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

Tuakau College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Tuakau 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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) 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.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 Years
Furniture and Equipment	5-10 Years
Information and Communication Technology	5 Years
Motor Vehicles	5 Years
Textbooks	3 Years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

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

p) 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.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

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

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

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

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Government Grants - Ministry of Education	1,792,513	1,802,310	1,729,182
Teachers' Salaries Grants	4,833,923	4,005,143	4,491,596
Use of Land and Buildings Grants	1,204,122	1,589,138	1,608,320
Other MoE Grants	955,239	95,324	434,748
Other Government Grants	72,678	6,000	22,508
	<u>8,858,475</u>	<u>7,497,915</u>	<u>8,286,354</u>

The school has opted in to the donations scheme for this year. Total amount received was \$113,250.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	1,600	3,000	6,070
Fees for Extra Curricular Activities	160,552	173,357	136,091
Trading	115	300	37,164
Fundraising & Community Grants	33,788	43,000	89,597
Other Revenue	167,648	159,470	134,470
	<u>363,703</u>	<u>379,127</u>	<u>403,392</u>
Expenses			
Extra Curricular Activities Costs	243,671	187,275	139,200
Trading	5,551	300	30,061
Fundraising & Community Grant Costs	7,857	-	-
	<u>257,079</u>	<u>187,575</u>	<u>169,261</u>
<i>Surplus for the year Locally raised funds</i>	<u>106,624</u>	<u>191,552</u>	<u>234,131</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	0
Revenue			
International Student Fees	-	-	28,581
Expenses			
Student Recruitment	-	-	6,123
Employee Benefit - Salaries	-	-	39,997
Other Expenses	26	-	3,423
	<u>26</u>	<u>-</u>	<u>49,543</u>
<i>Surplus/(Deficit) for the year International Students</i>	<u>(26)</u>	<u>-</u>	<u>(20,962)</u>

5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	305,308	386,122	305,315
Employee Benefits - Salaries	5,978,718	4,562,502	5,216,111
Staff Development	19,748	23,000	17,801
	<u>6,303,774</u>	<u>4,971,624</u>	<u>5,539,227</u>

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	12,700	16,000	19,200
Board Fees	4,875	6,815	3,460
Board Expenses	42,193	197,140	38,320
Communication	6,262	7,050	6,549
Consumables	923	1,400	1,421
Operating Lease	4,202	4,200	3,973
Other	61,795	30,360	25,047
Employee Benefits - Salaries	317,110	364,205	290,716
Insurance	34,764	17,000	17,723
Service Providers, Contractors and Consultancy	33,205	32,900	32,165
Healthy School Lunch Programme	435,689	-	-
	<u>953,718</u>	<u>677,070</u>	<u>438,574</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	40,223	39,000	34,579
Cyclical Maintenance Provision	13,723	16,688	17,057
Grounds	32,679	60,000	28,389
Heat, Light and Water	82,643	70,700	58,959
Rates	8,336	6,500	3,852
Repairs and Maintenance	35,533	33,000	28,646
Use of Land and Buildings	1,204,122	1,589,138	1,608,320
Security	15,282	16,000	14,342
Employee Benefits - Salaries	186,527	158,885	168,387
	<u>1,619,068</u>	<u>1,989,911</u>	<u>1,962,531</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	711,827	790,289	235,285
Cash and cash equivalents for Statement of Cash Flows	<u>711,827</u>	<u>790,289</u>	<u>235,285</u>

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

Of the \$711,827 Cash and Cash Equivalents \$396,420 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	22,174	780
Banking Staffing Underused	7,475	22,775	-
Interest Receivable	441	1,894	524
Teacher Salaries Grant Receivable	413,227	301,656	358,871
	<u>421,143</u>	<u>348,499</u>	<u>360,175</u>
Receivables from Exchange Transactions	441	24,068	1,304
Receivables from Non-Exchange Transactions	420,702	324,431	358,871
	<u>421,143</u>	<u>348,499</u>	<u>360,175</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	627	380	492
Uniforms	-	20,366	5,278
	<u>627</u>	<u>20,746</u>	<u>5,770</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset Short-term Bank Deposits	448,055	166,297	446,180
Total Investments	<u>448,055</u>	<u>166,297</u>	<u>446,180</u>

12. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	258,479	-	-	-	(10,161)	248,318
Building Improvements	7,781	-	-	-	(506)	7,275
Furniture and Equipment	343,675	88,814	(49)	-	(36,967)	395,472
Information and Communication Technology	227,637	162,181	-	-	(83,680)	306,138
Motor Vehicles	18,691	20,870	-	-	(14,300)	25,261
Leased Assets	91,840	30,355	-	-	(38,144)	84,051
Library Resources	11,301	-	-	-	(1,413)	9,889
Balance at 31 December 2021	959,404	302,220	(49)	-	(185,171)	1,076,404

The net carrying value of equipment held under a finance lease is \$84,051 (2020: \$91,840)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	406,457	(158,139)	248,318	406,457	(147,978)	258,479
Building Improvements	9,039	(1,764)	7,275	9,039	(1,258)	7,781
Furniture and Equipment	737,374	(341,902)	395,472	1,176,012	(832,337)	343,675
Information and Communication Technology	680,386	(374,248)	306,138	887,876	(660,239)	227,637
Motor Vehicles	215,242	(189,981)	25,261	226,008	(207,317)	18,691
Textbooks	63,561	(63,561)	-	228,777	(228,777)	-
Leased Assets	193,665	(109,614)	84,051	163,310	(71,470)	91,840
Library Resources	97,727	(87,838)	9,889	97,727	(86,426)	11,301
Balance at 31 December	2,403,451	(1,327,047)	1,076,404	3,195,206	(2,235,802)	959,404

13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	146,438	268,412	146,806
Accruals	24,110	11,410	19,410
Employee Entitlements - Salaries	413,227	301,656	358,871
Employee Entitlements - Leave Accrual	43,167	33,234	40,687
	626,942	614,712	565,774
Payables for Exchange Transactions	626,942	614,712	565,774
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	626,942	614,712	565,774

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Gateway	9,407	-	-
Other Funds In Advance	66,311	71,165	38,103
	<u>75,718</u>	<u>71,165</u>	<u>38,103</u>

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	81,605	48,723	79,646
Increase to the Provision During the Year	16,286	16,688	16,519
Adjustment to the Provision	(2,563)	-	538
Use of the Provision During the Year	-	-	(15,098)
Provision at the End of the Year	<u>95,328</u>	<u>65,411</u>	<u>81,605</u>
Cyclical Maintenance - Current	33,552	-	33,319
Cyclical Maintenance - Term	61,776	65,411	48,286
	<u>95,328</u>	<u>65,411</u>	<u>81,605</u>

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	41,041	33,385	33,846
Later than One Year and no Later than Five Years	43,323	83,323	56,202
Future finance charges	(2,655)	-	(1,140)
	<u>81,709</u>	<u>116,708</u>	<u>88,908</u>
Represented by			
Finance lease liability - Current	39,367	33,385	33,040
Finance lease liability - Term	42,342	83,323	55,868
	<u>81,709</u>	<u>116,708</u>	<u>88,908</u>

17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	224,572	(64,778)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>-</u>	<u>224,572</u>	<u>(64,778)</u>

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

18. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
C Block Internal Works	209303	(736)	-	-	-	(736)
Bell/PA System & Fire Upgrade	173309	2,533	-	(2,533)	-	-
Lab 4 Acoustic Ceiling Tiles	209074	897	-	-	-	897
Blk H Canopy & D9 Flashings	209145	(2,173)	-	-	-	(2,173)
Tech DB Upgrade	209303	(4,560)	-	-	-	(4,560)
Gym Upgrade	129025	(85,737)	105,073	(22,555)	-	(3,219)
Music Block Upgrade	203718	(23,505)	35,024	(7,518)	-	4,001
Roof Replacement	212605	(1,048)	3,082	-	-	2,034
Admin Refurb	229998	(78,631)	551,481	(83,362)	-	389,488
Totals		(192,960)	694,660	(115,968)	-	385,732

Represented by:

Funds Held on Behalf of the Ministry of Education	396,420
Funds Due from the Ministry of Education	(10,688)
	<u>385,732</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
C Block Internal Works	209303	(736)	-	-	-	(736)
Bell/PA System & Fire Upgrade	173309	8,912	-	(6,379)	-	2,533
Lab 4 Acoustic Ceiling Tiles	209074	897	-	-	-	897
Blk H Canopy & D9 Flashings	209145	(2,173)	-	-	-	(2,173)
Tech DB Upgrade	209303	(4,560)	-	-	-	(4,560)
Gym Upgrade	129025	106,428	-	(192,165)	-	(85,737)
Music Block Upgrade	203718	36,062	-	(59,567)	-	(23,505)
Roof Replacement	212605	3,374	-	(4,422)	-	(1,048)
Admin Refurb	229998	-	470	(79,101)	-	(78,631)
Totals		148,204	470	(341,634)	-	(192,960)

19. Funds held on behalf of Franklin South Bus Network Cluster

Tuakau College is the lead school and holds funds on behalf of the Franklin Bus Network, a group of schools funded by the Ministry of Education to share transport costs.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	171,006	130,912	130,912
Funds Received from the Ministry of Education	711,799	-	708,831
Funds Spent on Behalf of the Cluster	(667,140)	-	(668,737)
Distribution of funds			
Mangatawhiri School	(7,684)	-	-
Onewhero School	(42,495)	-	-
Pokeno School	(3,306)	-	-
Pukekawa School	(8,119)	-	-
Te Kohanga School	(2,993)	-	-
Tuakau College	(36,510)	-	-
Funds Held at Year End	<u>114,558</u>	<u>130,912</u>	<u>171,006</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	111,368	99,511
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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.

21. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,875	3,460
<i>Leadership Team</i>		
Remuneration	541,730	464,507
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	546,605	467,967

There are 8 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that met 8 and 6 times respectively. As well as these regular meetings, including preparation time, the Chair 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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	200 - 210
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	12.00	4.00
110 - 120	4.00	2.00
120 - 130	1.00	1.00
	17.00	7.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$634,899 contract for the Admin Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$551,951 has been received of which \$96,438 has been spent on the project to balance date. This project has been approved by the Ministry of Education.

(Capital commitments as at 31 December 2020:

A contract for the Gym and Music Block Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,032,328 has been received of which \$1,141,579 has been spent on the project to balance date. This project has been approved by the Ministry of Education.

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

25. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	711,827	790,289	235,285
Receivables	421,143	348,499	360,175
Investments - Term Deposits	448,055	166,297	446,180
Total Financial assets measured at amortised cost	1,581,025	1,305,085	1,041,640

Financial liabilities measured at amortised cost

Payables	626,942	614,712	565,774
Finance Leases	81,709	116,708	88,908
Total Financial Liabilities Measured at Amortised Cost	708,651	731,420	654,682



26. Events After Balance Date

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

27. Comparatives

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

28. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

29. Breaching of legislation

The school breached section 135 and 137 of the Education and Training Act 2020 as the accounts was not available by 31 March 2022 and audit not completed by 31 May 2022 due to 2019 and 2020 audited accounts have not completed before the statutory deadline.

Tuakau College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sean Hyland-Mills Chris Betty	Previous Presiding Member Principal	Co-opted	Resigned Mar 2023
Matthew Preston	Parent Representative	Elected	Jun 2024
Anna-Marie Kingi	Parent Representative	Elected	Jun 2024
Kandi Ngataki	Parent Representative	Appointed	Mar 2024
Elena Kazakevich	Parent Representative	Select one	Mar 2024
Nicki Moore	Current Presiding Member	Co-opted	Oct 2022
John Everitt	Staff Representative	Elected	Sep 2022
Brearna Rowsell	Student Representative	Elected	Sep 2021
Lesley MacMichael	Other	Appointed	Oct 2022

Tuakau College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$16,044 (excluding GST). The funding was spent on sporting endeavours.



TUAKAU COLLEGE

Pai rawa atu i nga mea katoa
The very best in all things

Analysis of Variance for 2021

ANALYSIS OF VARIANCE for ANNUAL PLAN 2021



This is our analysis of variance report and is a statement where Tuakau College provides an analysis of any variance between the relevant aims, objectives, directions, priorities or targets set out in the charter and actual performance and outcomes for 2021.

Our analysis of variance highlights for our community the progress our board has made in achieving the aims and targets set out in our Charter. It shows parents, families and whānau the actions taken to achieve these and how successful these actions have been for improving student achievement.



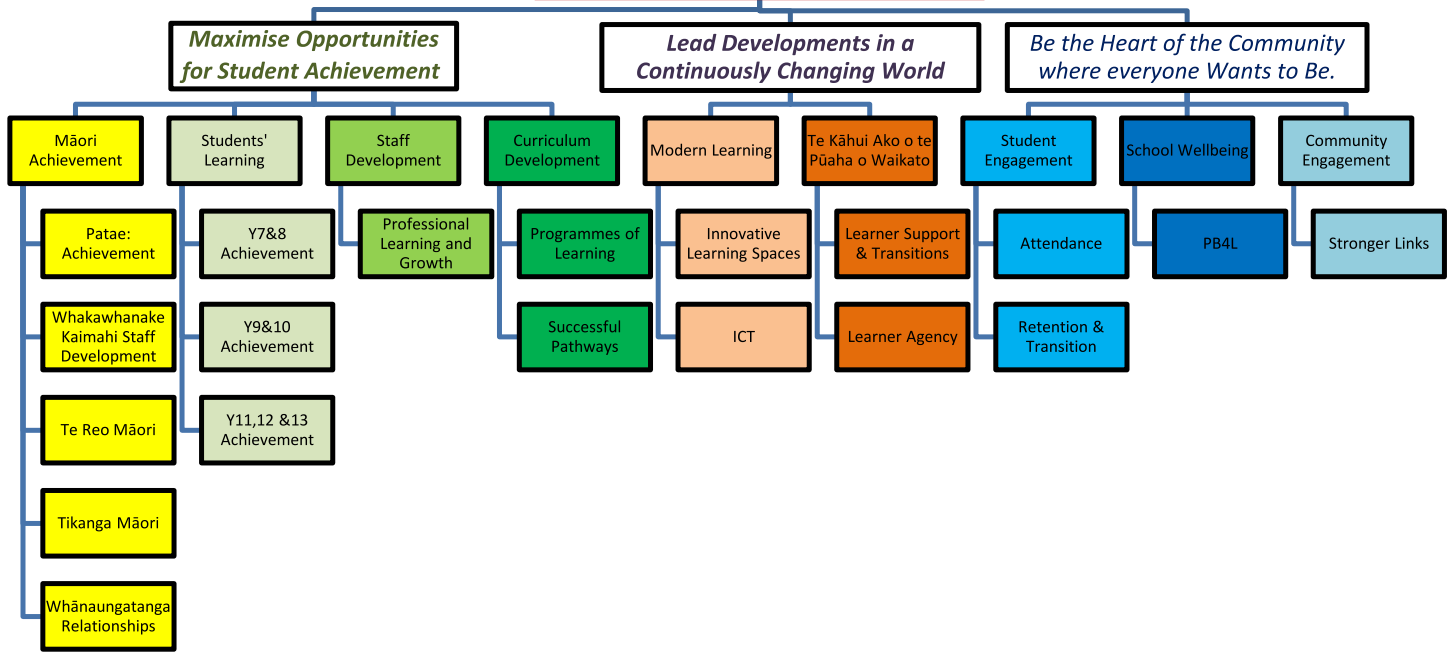
Covid-19 continued to affect the Colleges function during 2021. The two lockdowns had an impact on how we worked. Leading into 2021 saw staff being pushed into flipped, hybrid learning classrooms. Over 2021 this improved with a majority of the staff becoming very proficient at delivering their lessons through online distance learning. The prolonged lockdown in the last third of the year **has had a significant impact** on the Junior and Middle Colleges achievement, the way the school operated and the consistent approaches that we have when we are at school. The senior college thrived under the umbrella of NCEA and the achievement was consistent for 2021.

We have come through these lockdowns with the support of the MOE and school community. We have not been disadvantaged but the impact on the mental health and wellbeing has and will continue to take its toll on everyone. The disconnected and disengagement will be addressed in 2022.

This report will reflect the impact that Covid-19 has had on the Annual Plan and the goals we have set.

ANNUAL PLAN 2021

Tuakau College prepares students for life through a quality education promoting excellence in all things



IMPROVEMENT PLANS 2021

These are a series of improvement plans around each of the Strategic Focus areas. In 2021 Covid 19 has had an impact on the improvement plans of Tuakau College. With lockdowns in March and August this had an effect on the learning and teaching at the College. The continuity, the wellbeing and the ability for cohesive programmes was strained. This meant a significant change to the outcomes and the plans decided upon in 2021.

Mahere Matauranga Māori Māori Education Plan

1. Māori Education

Patae: Achievement			
Annual Goal: To improve achievement			
2021 Annual Targets			
1. Move 10 Māori students from the 'At Risk' area into Level 3 or 4 in Reading			
Outcomes	Analysis		Evaluation
! Partially Achieved	Reading Level Shifts	Māori 2021 Yr 7-9	Māori 2022 Yr 8-10
	Level 5	7	8
	Level 4	46	43
	Level 3	38	53
	Level 2	50	46
	Level 1	14	15
<ul style="list-style-type: none"> When we look at the same cohort of students we see that there is an overall net loss of students out of Levels 1 and 2 of 3 students but there is an increase in students in Level 3 by 15 students. 			<ul style="list-style-type: none"> The results for Māori are moving in the right direction ensuring students can access the curriculum through reading. Continued work and a focus on Reading will see this only improve more.
2. Move 5 Māori students from 'At Risk' area into Level 3 or 4 in Writing			
Outcomes	Analysis		Evaluation
ACHIEVED	Writing Level Shifts Year 7 2021 to 8 2022	Māori 2021-Term 1 Year 7	Māori 2022-Term 1 Year 8
	Level 5	0	0
	Level 4	1	4
	Level 3	18	32
	Level 2	19	21
	Level 1	13	6
<ul style="list-style-type: none"> There are no results for Year 9&10 writing as this is not completed. The only comparison are results from Years 7&8. The number in Level 3 increased by 14 students which is well passed the goal of 5. Good to see Level 1 numbers decreasing and Level 2 numbers increased by 2. 			<ul style="list-style-type: none"> Good results for writing. Continue to concentrate on writing as a key literacy strategy.
3. Move 5 more Māori students from the 'At Risk' area into Level 3 or 4 in Mathematics			
Outcomes	Analysis		Evaluation
ACHIEVED	Mathematics Level Shifts	Māori 2021 Yr 7-9	Māori 2022 Yr 8-10
	Level 5	7	12
	Level 4	18	33
	Level 3	80	90
	Level 2	57	35
	Level 1	2	10
<ul style="list-style-type: none"> Mathematics has excellent results with decreases in Level 2 by 22 students and an increase in Level 3 by 10, Level 4 by 15. 			<ul style="list-style-type: none"> Excellent shifts across all levels Continue with the great teaching and gap analysis which has meant good shifts from one level to the other.



4. Develop achievement levels in Te Reo Māori		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> Some work has occurred in this area. Working with MOE advisor re Matauranga Māori This process has been interrupted with Covid-19 lockdown, staff changes and the time to focus on the areas has been lost. This was a piece of work we were completing with an ERO focus but slowed considerably with the interruptions of 2021. A tough call for our students as many of them are arriving at Tuakau with low eAsttle &PAT results meaning that to learn in in English and Te Reo Māori is a tough call. Many have had further interruptions in their learning with the Covid-19 lockdowns and being absent from school in 2021 	<ul style="list-style-type: none"> More work has to be completed especially in developing a framework for Tuakau College. Now the learning area is more stable with the right staff and leadership we can make progress with the assistance of Māori facilitation from the MOE.
5. Increase the levels of success for Māori in NCEA:		
<p>a. Increase the Level 1 pass rates so that 5 more students pass.</p> <p>b. Increase the Level 2 pass rates so that 5 more students pass</p> <p>c. Increase the Level 3 pass rates so that 5 more students pass</p>		
Outcomes	Analysis	Evaluation
XX Not Achieved	a. Level 1: there was a decrease in NZM achieving. It dropped from 76.6% to 65.79% a 10.8% decrease. Out of the 38 NZM students that sat NCEA - 13 did not achieve. To achieve this goal we should have had another 8 students get achieve or higher.	This is the first experiences where these students have experienced NCEA and the requirements. Hence they struggled with the online learning what was required. Lockdowns had a bigger impact on our Māori students in terms of engagement online, attendance(when we returned), and completion of work. The face-to-face we have with the students cannot be underestimated and is a reflection in these results.
! Partially Achieved	b. Level 2: there was a small increase in achievement levels. It increased from 86.67% to 87.5% an increase of 0.83%. Out of the 32 NZM students that sat NCEA only 4 did not achieve. We had an increase of 1 more student. We should have had all the students achieving to meet this goal.	The students here have had and know the requirements of NCEA. The results are very similar. These results reflect that the Level 2 courses for our studnets suits them well hence the reason why we have a high pass rate at Level 2.
XX Not Achieved	c. Level 3: The results stayed the same for Level 3 with 55% passing Level 3.	Consistent. More work at Level 3 is needed. These students know nothing else but a Covid-19 interruption to their NCEA.

Whakawhanake Kaimahi: Staff Development		
Annual Goal: To develop staff so they are culturally placed in our community		
2021 Annual Targets		
1. To support the Reo Rua teachers with ongoing PLD in teaching in a bilingual setting		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> We have linked with the MOE and PLD provider to assist the teachers. Most of the staff were acting as deliverers of hardpacks and food parcels through the lockdown. The school supported them, where we could with this Excellent leadership by the Head of Māori. Changes in staffing has not helped but gaining a teacher from Kura Kaupapa has assisted in this area. A survey and a hui has helped with the direction the Reo Rua classes will take. 	<p>A more consistent approach will cement the support for the teachers of Reo Rua.</p> <p>Even though it is not part of their job the values of manaakitanga, kaiiakitanga shone through as whānau struggled with the lockdowns.</p> <p>Excellent team work and distributive leadership has seen the area grow in confidence. This will continue with the new personnel in this area</p> <p>More whānau feedback is essential to ensure they remain growing in the right direction.</p>
2. Continue to develop culturally engaged staff by increasing their capacity to speak and to use Te Reo Māori.		
Outcomes	Analysis	Evaluation
! Partially Achieved	Some work was completed but more needs to be done	This needs to be programmed in the PLD sessions being held. Many staff are willing participants.



Te Reo Māori: Māori Language		
Annual Goal: To increase and improve the levels of Te Reo Māori around the kura		
2021 Annual Targets		
1. A transition plan is in place for moving to Te Mārautanga o Aotearoa		
Outcomes	Analysis	Evaluation
! Partially Achieved	A plan is still being developed. Once a more consistent approach to being at school will assist in this development.	Once again the interruptions have not helped in this area. Hope to see it finalised at the end of 2022.
2. To maintain Reo Rua in Years 7 to 10		
Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none"> There is still movement of students in and out of these classes. Many of the students struggle with learning in the two languages. The differentiation range of teaching is bigger than in some of the mixed ability classes. Differentiation in terms of English let alone Te Reo Māori. This is a struggle for the students and the teacher. The brighter students have withdrawn from these classes to concentrate on their studies in the mainstream classes 	<p>The teachers may need assistance in these – a kaiawhina to assist these classes may help.</p> <p>Work closer with the Primary schools because the numbers of students entering and or wanting to enter to be taught Te Reo Māori has decreased significantly and a decision on whether we have a Year 7 Reo Rua class for 2022 will need to be decided.</p>
3. To plan and develop a community based Te Reo Māori course in 2022		
Outcomes	Analysis	Evaluation
-->Ongoing Work	No work completed in 2021 due to Covid lockdown	To be developed for 2023

Tikanga Māori: Māori protocols		
Annual Goal: To improve an understanding of Tainui tikanga Maaori		
2021 Annual Targets		
1. Ongoing consultation with our local Māori community		
Outcomes	Analysis	Evaluation
! Partially Achieved	<ul style="list-style-type: none"> Ongoing consultation occurs with parent teacher interviews. A survey was sent out as well as a hui was organised. The delivery of hardpacks by Māori staff saw further consultation with the community Lack of events like: Koroneihana, Poukai, tangi etc reduced informal consultation at the local marae 	<p>This is going to be ongoing as we continue to increase the profile of Te Reo Māori, tikanga and Reo Rua.</p> <p>Need to provide more opportunities to consult. This can be completed with a more 'normal' school programme.</p> <p>Increase the number of events the College participates in in 2022.</p>

Whakawhanaungatanga: Relationships		
Annual Goal: To improve connections with local iwi and hapu		
2021 Annual Targets		
1. Continue to consult with Marae and local iwi around our Māori Education Plan		
Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none"> Has not occurred Most Marae have been closed due to Covid-19. 	More work needed in this area. As consultation increases so will the delivery of the Māori Education Plan.



**Whakawhaanui i ngā whai waahitanga te whakatutukitanga o nga akonga
Maximise Opportunities for Student Achievement**

2. Student Learning

Years 7&8 Achievement

Annual Goal: To improve achievement and teaching practice in the Junior College

2021 Annual Targets

1. Move 15 students out of the 'At Risk' category especially in Reading

Outcomes	Analysis			Evaluation
ACHIEVED	Reading Level Shifts	2021 Yr 7-8	2022 Yr 8-9	<p>Our Year 7 teachers have worked extremely hard to move the new Year 7 students out of the Level 2 category, 26 students have moved up from Level 2 into Level 3 and 4.</p> <p>Reading is still an area of concern for the Junior college, especially with a new intake of the Year 7 students each year adding more students into the at-risk students' category.</p> <p>Last year, the Junior college homeroom teachers co-constructed an effective Literacy lesson format. The RTLB ran several workshops to enhance the Literacy practice. Teachers worked with their cohorts to plan an effective Literacy programme. Teachers also explored and learnt approaches of the Universal Design of Learning. This PLD supported teachers to learn different strategies or approaches to make learning more accessible for a variety of learning styles and needs within their classes.</p> <p>In 2022, we will look at PLD in implementing targeted Reading lessons.</p>
	Level 6	0	2	
	Level 5	23	20	
	Level 4	85	70	
	Level 3	68	73	
	Level 2	78	52	

2. Move six more students in Mathematics and Writing out of the 'At Risk' category

Outcomes	Analysis			Evaluation
ACHIEVED	Maths Level Shifts	2021 Yr 7-8	2022 Yr 8-9	<p>Data analysis shows a positive picture and shift in all the curriculum levels of Mathematics and Writing.</p> <p>Our aim in 2022 is to make Mathematics learning more authentic, relevant and problem solving focussed. We have seen a positive gain in this subject area, especially the new entrants coming in Year 7 cohort.</p>
	Level 5	9	19	
	Level 4	23	55	
	Level 3	90	99	
	Level 2	89	31	
	Writing Level Shifts in Year 7 to 8	2021 Year 7	2022 Year 8	
	Level 5	0	0	
	Level 4	1	4	
	Level 3	18	32	
	Level 2	19	21	
	Level 1	13	6	

3. Implement a Gifted and Talented programme in Years 7&8

Outcomes	Analysis	Evaluation
XX Not Achieved	<p>Mathex competitions offered, however due to Covid these competitions were cancelled.</p> <p>Problem Solving approaches introduced and implemented in N classes and mixed ability classes.</p> <p>Speech Finals- to extend the communication skills.</p> <p>Market Day- offered extension to all the students in Junior college through Entrepreneurship opportunities.</p>	<p>Our key focus in 2021 was student agency. We worked hard to provide all the Junior classes with learning experiences that extend students at all levels of the curriculum. We don't have a set G&T programme in Junior college. We are aware, that each student has an area of expertise and this needs to be extended. Junior homeroom teachers are competent at identifying these strength areas of students and developing learning experiences to enhance these strengths further.</p> <p>Inquiry learning has remained will remain at the forefront of our teaching and a key focus area. Teachers and students are becoming competent at utilising and implementing inquiry learning across all the homeroom curriculum areas. Teachers are becoming more skilled at planning and delivering the integrated programme so our students can see the interconnectedness of the learning areas. This helps to see the connection and relevance of learning new skills.</p> <p>2022 the Y7&8 area will put together a plan for Gifted and Talented as we move forward over the next 5 years.</p>



Years 9&10 Achievement

Annual Goal: To improve achievement and teaching practice in the Middle College

2021 Annual Targets

1. Move 10 students more than 2+ sub-levels in Reading

Outcomes	Analysis	Evaluation																		
ACHIEVED	<table border="1"> <thead> <tr> <th>Reading Level Shifts</th> <th>2021 Yr 9</th> <th>2022 Yr 10</th> </tr> </thead> <tbody> <tr> <td>Level 6</td> <td>0</td> <td>3</td> </tr> <tr> <td>Level 5</td> <td>17</td> <td>23</td> </tr> <tr> <td>Level 4</td> <td>58</td> <td>52</td> </tr> <tr> <td>Level 3</td> <td>34</td> <td>9</td> </tr> <tr> <td>Level 2</td> <td>47</td> <td>12</td> </tr> </tbody> </table> <ul style="list-style-type: none"> There has been a movement upwards from 2021 to 2022 Numbers in Level 2 and Level 3 significantly reduced. Level 2 reduction by 35 students, Level 3 reduced by 25 students The increases in Levels 5 and 6 are encouraging. 	Reading Level Shifts	2021 Yr 9	2022 Yr 10	Level 6	0	3	Level 5	17	23	Level 4	58	52	Level 3	34	9	Level 2	47	12	<p>There has been a good foundation set in Years 7&8 for the students to improve reading.</p> <p>Continued work in all subjects to focus on literacy, reading for improvement will continue to improve reading results.</p> <p>Development of courses to fit the new literacy standards are going to be required especially when the standards can be used at Year 10.</p> <p>The NCEA results reflects the shifts here.</p>
Reading Level Shifts	2021 Yr 9	2022 Yr 10																		
Level 6	0	3																		
Level 5	17	23																		
Level 4	58	52																		
Level 3	34	9																		
Level 2	47	12																		

2. Move 10 students more than 2+ sublevels in Mathematics

Outcomes	Analysis	Evaluation																		
ACHIEVED	<table border="1"> <thead> <tr> <th>Maths Level Shifts</th> <th>2021 Yr 9</th> <th>2022 Yr 10</th> </tr> </thead> <tbody> <tr> <td>Level 6</td> <td>0</td> <td>0</td> </tr> <tr> <td>Level 5</td> <td>19</td> <td>30</td> </tr> <tr> <td>Level 4</td> <td>40</td> <td>49</td> </tr> <tr> <td>Level 3</td> <td>77</td> <td>71</td> </tr> <tr> <td>Level 2</td> <td>18</td> <td>18</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Less of a shift in Mathematics but still increases at the top end of the table with increases at Level 4 and 5 	Maths Level Shifts	2021 Yr 9	2022 Yr 10	Level 6	0	0	Level 5	19	30	Level 4	40	49	Level 3	77	71	Level 2	18	18	<p>Once again there is a good foundation in Years 7&8</p> <p>The NCEA reflects the shifts here.</p> <p>Development of courses to fit the new numeracy standards are going to be required especially when the standards can be used at Year 10.</p>
Maths Level Shifts	2021 Yr 9	2022 Yr 10																		
Level 6	0	0																		
Level 5	19	30																		
Level 4	40	49																		
Level 3	77	71																		
Level 2	18	18																		

3. Increase the number of students gaining their diplomas in Year 10 by 10 more students.

Outcomes	Analysis	Evaluation
XX Not Achieved	There were less students that achieved their Diplomas in 2021 than in 2020.	<p>The biggest factors as to why less students achieved were:</p> <ul style="list-style-type: none"> Attendance before and after lockdowns Engagement of students through online learning Lack of ongoing assessments due to lockdown

Years 11, 12 & 13 (NCEA) Achievement

Annual Goal: To improve achievement and teaching practice in the Senior College

2021 Annual Targets

1. Monitor and track the pass rates at all levels of NCEA so that

- At Level 1 it is raised by 5%(5 students)
- At Level 2 it is raised by 3%(3 students)
- At Level 3 it remains above 75%
- UE results improve by 5%

Outcomes	Analysis	Evaluation
! Partially Achieved	a. Level 1 results there was an increase of 3 students getting NCEA compared to 2020 even though the percentage pass rates was a little lower there were more students hence an increase in this Level. 2021: 79.1% from 2020 79.4%.	A more consistent approach, without Covid-19 will assist with increasing the number of students passing. Use of UEGs and the changing of credit limits helps to achieve what we have completed. We had the second best set of Level 1 results in the Franklin district.
ACHIEVED	b. Level 2 results saw an increase of 6 students getting NCEA compared to 2020. Percentages went from 89.5% in 2020 to 87.2% in 2021.	This level continues to have great courses where students can achieve. With UEGs and credit limits has made it easier for students to get better results. We had the best Level 2 results in the Franklin district.
XX Not Achieved	c. Level 3 saw a decrease in the numbers of students passing NCEA. It went from 78.7% down to 70.2%. This means we went down 5 students.	<p>Level 3 is a struggle for our students and the courses are very academic.</p> <p>As the cohort grows bigger a review of what we are offering may assist in getting students to pass. Also the attendance of students at this level is lower than in others.</p> <p>There are many competing Trades work and leave during the year and continue to appear in the not achieved results.</p>



ACHIEVED	d. UE results did improve and went up from 31.9% to 43.9%. This is a 12% increase- which a 5 student increase.	We had the best Level 3 results in the Franklin district. UE results are hugely variable from year to year. This showed we had an excellent increase in students getting UE. Still room to improve. We had the second best UE results in the Franklin district.
2. All areas have engaged with the NCEA review and the changes which begin in 2021		
Outcomes	Analysis	Evaluation
-->Ongoing Work	The NCEA review and changes have been interrupted with Covid-19 and as a school we have managed to engage as much as we can: <ul style="list-style-type: none"> Various subject areas have seen the draft standards. Many areas are adjusting courses to suit and are giving feedback on standards Some areas have had no consultation as yet 	This work is going to be ongoing. We are worried about the affects on workload and staff wellbeing. If this change continues without a pause it is going to effect staff wellbeing. We have been informed it is delayed for a uyear BUT literacy and numeracy will be put in place next year. Staff need time to re-evaluate where they are at after the Covid-19 interruptions of 2021.

3. Staff Development

Professional Learning & Growth		
Annual Goal: To provide a platform for staff improvement and engagement		
2021 Annual Targets		
1. Increase the knowledge and skill base with restorative practices with the staff		
Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none"> The interruptions with Covid and the amount of time staff were absent from school made this goal unachievable. Restorative Practices did continue with the basics we had given to all staff in previous PLD. 	<p>We are preparing a Teacher Only Day around these practices and will provide ongoing work through the PLD Wednesday mornings in 2022.</p> <p>This work will be ongoing and a refresh is required.</p>
2. Ensure full participation in the teacher Digital fluency programme		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> In 2021 all teaching staff, by default, had to be digitally fluent especially with the delivery of their senior courses from August to December where students were away the entire time leading up to exams due to Covid-19. There was a mixture of differing strategies used but many of the staff did a good job in educating the students at a distance. 	<p>Continue to offer these courses to all the staff as there are many more apps and programmes available to staff to deliver a Hybrid learning.</p> <p>Continued and shared good practice will continue through the Wednesday PLD sessions.</p> <p>BYOD will continue to be implemented over the next 5 years. Year 7 students use of this initially seems to be going well. A review of how it is working will need to be completed.</p> <p>A review of teaching staff competency in digital fluency will need to occur as well.</p>
3. Ensure progress is made with Māori language and Te Mārautanga		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> There is continued work in this area and the staff are working hard to ensure that the direction towards the essential skills, knowledge, values and attitudes are appropriate for the students of Tuakau College. Covid 19 has disconnected the desire to move more towards Te Mārautanga because of no kapa haka, no marae visits, limited access to PLD providers in this area, limited numbers of qualified Te Reo Māori teachers has made it difficult. 	<p>Ongoing work is required and a refocus in this area is needed.</p> <p>Work to strengthen Te Reo Māori across the Kāhui Ako schools as a pathway to competency in Te Reo Māori.</p>

4. Curriculum Development

Programmes of Learning		
Annual Goal: To develop programmes of learning that are meaningful		
2021 Annual Targets		
1. All programmes of learning are adjusted as NCEA changes come on stream.		
Outcomes	Analysis	Evaluation
! Partially Achieved	<ul style="list-style-type: none"> Behind the scenes work is being completed 	Continued work to ensure we are ready for the new standards is key to ensure success for our students.

Analysis of Variance 2021: *Pai rawa atu i nga mea katoa*



The very best in all things

	<ul style="list-style-type: none"> With the postponement of Development days in this area has given a breathing space to stop and reflect on what we need to do to move forward. A curriculum stocktake in terms of where each learning area is at with the new standards etc needs to be completed by the end of Term 2. 	The main focus are the new literacy and numeracy standards and what the requirements are especially when they are going to be assessed externally.
2. All schemes are updated with the advent of an ERO visit		
Outcomes	Analysis	Evaluation
<i>! Partially Achieved</i>	<ul style="list-style-type: none"> Met with ERO and the new ongoing process in regard to the review. Working closely with the reviewer Jo Thom. This was delayed due to Covid and will commence again in Term 2, 2022. An outline of a plan was put in place and a review will occur before implementation. SLT very positive about the structure and the processes of the review. 	<p>A refocus is required and needed to ensure we are doing the right things for a positive review.</p> <p>Sometime in 2022 we will inform parents/caregivers in regard to what the review is focussing on once it is finalised.</p>

Successful Pathways

Annual Goal: **To improve achievement and teaching practice in the Junior College**

2021 Annual Targets

When?

What is going to happen?

Responsible

Indicators of progress

1. Modifications are made to the timetable

Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> Some modifications were made: <ul style="list-style-type: none"> Starting later on Wed mornings will be trialled Since Covid does not allow large gatherings inside Assemblies will be put on hold. Assemblies will be slotted into a normal period meaning all staff can attend. Decided to stick with a 5 day timetable. Reviewed modules and this will continue Double periods for seniors are a hit so therefore these will continue Maths in Year 11 will not be in the same line Stick with a 6 period timetable-look at going to 30 periods next year. 	<p>Timetable structure will always be on an ongoing review cycle as the school grows and as we develop more and more in regard to:</p> <ul style="list-style-type: none"> NCEA standard changes Curriculum refresh NZ Histories programme being put in place Local curriculum development Demands on literacy and numeracy More students more options and subjects Classroom delay in building so the placing of students and teachers in classes will be tight. Endeavour to keep class sizes down to an average of 24. <p>A School Review will be completed to gather information about what we are teaching and how we are teaching these subjects.</p>



**Me ārahi i ngā whanaketanga o te rohe i roto i te Ao hurihuri tonu
Lead Local Developments in a Continuously Changing World**

5. Modern Learning

Innovative Learning Space

Annual Goal: **To update and improve teaching spaces**

2021 Annual Targets

1. A master plan is completed

Outcomes	Analysis	Evaluation
! Partially Achieved	<ul style="list-style-type: none"> Conditional assessment have occurred during the year-plumber, electrical etc Time set aside to review the plan. We have to know how we want the school to develop as we grow and the curriculum changes. 	<ul style="list-style-type: none"> A draft plan of what we want in the master plan must be drawn up before the architects and design teams get involved. Surveys need to be completed and further consultation with the community, students and staff.

ICT

Annual Goal: **To continue to ensure the College is digitally capable**

2021 Annual Targets

1. A BYOD plan is written and implemented by beginning of 2022

Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> A plan is completed New Year 7 students will be BYOD and we will continue on the trend until all levels are BYOD 	<p>This is a start and we need to make sure all the students that cannot bring their own device have one available to use.</p> <p>Need to ensure the infrastrucutre can handle all the devices can access the servers. A plan on upgrading WiFi points needs to occur.</p>

2. Digital fluency focus is implemented

Outcomes	Analysis	Evaluation
! Partially Achieved	<ul style="list-style-type: none"> As per digital fluency comments in "Ensure full participation in the teacher Digital fluency programme. 	<p>An overall plan will be drawn up to ensure progress is made in this focus area.</p>

6. Te Kāhui Ako o te Pūaha o Waikato

Learning Support & Transitions

Annual Goal: **To identify the needs across the Kāhui Ako and determine areas of strength and weakness**

2021 Annual Targets

1. Review our Learner Support and how this fits with the other schools programmes so students are supported though their transition

Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> No review occurred in 2021 BUT: This was a huge positive feature of Covid-19 lockdowns where the staff in their learning areas completely supported the students in their learning. They were very careful to ensure students and teacher wellbeing was a priority and that engagement in the lessons being offered remotely was improving. The caring nature in terms of supporting the learner shone through. All the students that were being looked after by Te Whare Ako were certainly cared for over this time. Sometimes the support was to have less engagement online but provide hardpack work. 	<p>Although this is a kāhui ako goal the College will continue to ensure Learner support and a smooth transition will occur.</p> <p>Improve the infrastructure of the kāhui ako at the college by getting more teachers involved in the structure. There are still positons for the kāhui ako available. Make these available to the College staff. We have 4 within school leaders and there are 2 across school leader positions.</p> <p>Complete review once an improved kāhui ako structure within the College is in place.</p> <p>Continue to strengthen the transitions of students to the College and within as the students move from one level to the next.</p>



Student Agency

Annual Goal: **To determine what this means in all schools**

2021 Annual Targets

1. To have a common understanding and practices around Student Agency

Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none">No work has been completed on this to get a common understanding of Student Agency.This does not mean that it is not occurring we just need to find out what it looks like for us as a secondary school.	Review and define Student Agency for the College.



Kia noho hei manawa o te hapori e hiahia ana e te katoa
Be the Heart of the Community where everyone wants to be

7. Student Engagement

Attendance

Annual Goal: **To improve Attendance**

2021 Annual Targets

1. To maintain attendance over 90%

Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> The overall attendance rate for 2021 is 93.6%. This is a false positive because all the students from August to December were coded as "F" Covid-19 code-Attending an off-site course. It was surprising when we re-opened school after the lockdown the attendance rates were high and the numbers of students who returned was well over 80% compared to some schools where 40% or less returned. 	<p>Continue to encourage students to attend school. The difficulty are the parents that are keeping students home because they are still afraid of Covid-19, and or using it as an excuse to keep students at home.</p> <p>Continue to provide the right courses and environment for the students who want to be here.</p>

2. Ensure Māori attendance improves by 4%(8 students) from 86.2% to 90.2%

Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> The overall attendance rate for NZM was 92%. Once again a false positive. 	<p>Continue to encourage students to attend school. The difficulty are the parents that are keeping students home because they are still afraid of Covid-19, and or using it as an excuse to keep students at home.</p> <p>Continue to provide the right courses and environment for the students who want to be here</p>

Retention & Transition

Annual Goal: **To improve retention and transition within and between schools**

2021 Annual Targets

1. Increase retention rates by 10%.

Outcomes	Analysis	Evaluation
! Partially Achieved	<ul style="list-style-type: none"> Looking at the cohorts and the numbers of students staying on at school we see the retention rates for Years 8 to 12 being well over 10%. Even though we had more enrolments and less students leaving the numbers surpass what we originally have. More students are staying on. We notice this in Years 12 and 13 the numbers continue to stay high. 	<p>To continue to provide for all students at all levels a course which suits them so they can continue to succeed.</p>

8. School Wellbeing

PB4L

Annual Goal: **To improve learning by improved behaviour**

2021 Annual Targets

1. More action than theory in the implementation of the positive things we are doing.

Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> Consistent approaches did not occur as we moved through the year as we were consistently adjusting procedures and processes to fit the Covid-19 response plan. 	<p>A plan is needed to be put in place for this to occur.</p>

2. Restorative Practices are improved

Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> More work required in this area 	<p>A plan will be drafted for further ongoing work in this area.</p>

3. To maintain and or reduce the stand-down rate. Keep the rates close to 35 students in a year.

Outcomes	Analysis	Evaluation

Analysis of Variance 2021: *Pai rawa atu i nga mea katoa*



The very best in all things

ACHIEVED	<ul style="list-style-type: none"> This was achieved. Once again a false positive especially when the students were not at school for a large chunk of this time. We had 20 students stood down and NO students suspended in 2022. Compared to last year where 33 students were stood down. A reduction of 13 students which is 40% reduction. 	<p>Continued work on behaviour initiatives, restorative practices and alternative ways to deal with high end issues.</p> <p>Re-engaging with students and the routines we expect will assist with lowering of the high end behaviour issues. The disconnect with the students will be improved with the removal of masks etc and Covid restrictions will help.</p>
4. To maintain and or reduce the stand-down rate. Māori students by 10% from 73% to 63%		
Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> This was achieved. Once again a false positive especially when the students were not at school for a large chunk of this time. Māori students were still the majority of students being stood down in 2021 BUT there was a reduction to 55% of all stand-downs so this is an excellent decrease. 	<p>As above</p> <p>More cultural events and celebrations of things Māori will assist the disengaged students to reengage and to participate in events like kapa haka, whānau pumanawa and Reo Rua which all have a supportive structure for the tamariki.</p>

9. Community Engagement

Stronger Links		
Annual Goal: To form more links but also to cement stronger links with the community.		
2021 Annual Targets		
1. Continue to build better relationships with all schools in the Kāhui Ako		
Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none"> This was in hibernation as all schools were dealing with Covid-19. 	More work required in 2022
2. Put in place a community volunteer day		
Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none"> Covid 19 did not make this happen 	Re-evaluate and put in place a plan for 2022 or 2023





INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TUAKAU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Tuakau College (the School). The Auditor-General has appointed me, Bernard Lamusse, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 February 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.

Emphasis of matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2022.

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 20 to 35, but does not include the financial statements, and our auditor's report thereon.

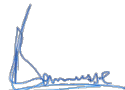
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Bernard Lamusse
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand