

TUAKAU COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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Tuakau College

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	9,678,535	8,330,531	8,858,475
Locally Raised Funds	3	306,330	317,885	363,703
Interest Income		6,861	3,500	2,488
		<u>9,991,726</u>	<u>8,651,916</u>	<u>9,224,666</u>
Expenses				
Locally Raised Funds	3	170,378	128,892	257,105
Learning Resources	4	6,956,377	6,038,734	6,488,945
Administration	5	1,182,598	480,324	953,718
Finance		2,583	1,337	1,591
Property	6	1,914,333	1,993,307	1,619,068
Other Expenses	7	-	-	780
Loss on Disposal of Property, Plant and Equipment	12	-	-	49
		<u>10,226,269</u>	<u>8,642,594</u>	<u>9,321,256</u>
Net Surplus / (Deficit) for the year		(234,543)	9,322	(96,590)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(234,543)</u>	<u>9,322</u>	<u>(96,590)</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,338,977	1,355,349	1,435,567
Total comprehensive revenue and expense for the year		(234,543)	9,322	(96,590)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		49,222	-	-
Equity at 31 December		1,153,656	1,364,671	1,338,977
Accumulated comprehensive revenue and expense		1,153,656	1,364,671	1,338,977
Equity at 31 December		1,153,656	1,364,671	1,338,977

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	302,355	363,468	711,827
Accounts Receivable	9	496,026	360,175	421,143
GST Receivable		31,989	49,584	43,384
Prepayments		31,660	18,260	12,624
Inventories	10	474	5,770	627
Investments	11	169,943	446,180	448,055
Funds Receivable for Capital Works Projects	18	79,100	-	10,688
Franklin Bus Network		-	44,367	-
Student Scholarship Fund		4,900	-	4,900
		1,116,447	1,287,804	1,653,248
Current Liabilities				
Accounts Payable	13	538,195	565,774	626,942
Revenue Received in Advance	14	76,042	38,103	75,718
Provision for Cyclical Maintenance	15	76,966	33,319	33,552
Finance Lease Liability	16	40,755	33,040	39,367
Funds held in Trust	17	-	(64,778)	-
Funds held for Capital Works Projects	18	4,001	-	396,420
Funds held on behalf of Franklin South Bus Network Clus	19	147,587	171,006	114,558
		883,546	776,464	1,286,557
Working Capital Surplus/(Deficit)		232,901	511,340	366,691
Non-current Assets				
Property, Plant and Equipment	12	980,956	954,344	1,076,404
		980,956	954,344	1,076,404
Non-current Liabilities				
Provision for Cyclical Maintenance	15	42,100	45,145	61,776
Finance Lease Liability	16	18,101	55,868	42,342
		60,201	101,013	104,118
Net Assets		1,153,656	1,364,671	1,338,977
Equity		1,153,656	1,364,671	1,338,977

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,571,631	2,230,615	2,247,266
Locally Raised Funds		315,311	172,341	391,104
Goods and Services Tax (net)		1,491	-	16,104
Payments to Employees		(1,800,794)	(1,492,010)	(1,624,455)
Payments to Suppliers		(1,283,741)	(598,668)	(1,039,063)
Interest Paid		(2,583)	(1,337)	(1,591)
Interest Received		6,360	3,500	2,571
Net cash from/(to) Operating Activities		(192,325)	314,441	(8,064)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(82,107)	(105,000)	(220,938)
Purchase of Investments		(1,845)	-	(1,875)
Proceeds from Sale of Investments		279,957	-	-
Net cash from/(to) Investing Activities		196,005	(105,000)	(222,813)
Cash flows from Financing Activities				
Furniture and Equipment Grant		49,222	-	-
Finance Lease Payments		(34,572)	(36,258)	(31,955)
Funds Administered on Behalf of Third Parties		(427,802)	(45,000)	739,374
Net cash from/(to) Financing Activities		(413,152)	(81,258)	707,419
Net increase/(decrease) in cash and cash equivalents		(409,472)	128,183	476,542
Cash and cash equivalents at the beginning of the year	8	711,827	235,285	235,285
Cash and cash equivalents at the end of the year	8	302,355	363,468	711,827

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 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. 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 16. Future operating lease commitments are disclosed in note 24b.

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 Crown and managed by the Ministry of Education on behalf of the Crown. 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 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 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) 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 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.

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 (funded by the Board) to buildings owned by the Crown or directly by the board 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 and research expenditure 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. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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 Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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.

s) 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 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 schools 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.

t) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, 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.

u) 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.

v) 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.

w) Budget Figures

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

x) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	3,174,391	2,202,621	2,747,752
Teachers' Salaries Grants	5,083,463	4,491,596	4,833,923
Use of Land and Buildings Grants	1,341,827	1,608,320	1,204,122
Other Government Grants	78,854	27,994	72,678
	<u>9,678,535</u>	<u>8,330,531</u>	<u>8,858,475</u>

The school has opted in to the donations scheme for this year. Total amount received was \$122,700.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	1,800	3,000	1,600
Fees for Extra Curricular Activities	153,819	82,865	160,552
Trading	305	300	115
Fundraising & Community Grants	11,725	86,176	33,788
Other Revenue	138,681	145,544	167,648
	<u>306,330</u>	<u>317,885</u>	<u>363,703</u>
Expenses			
Extra Curricular Activities Costs	170,269	128,592	243,671
Trading	109	300	5,551
Fundraising & Community Grant Costs	-	-	7,857
International Students - Other Expenses	-	-	26
	<u>170,378</u>	<u>128,892</u>	<u>257,105</u>
<i>Surplus for the year Locally raised funds</i>	<u>135,952</u>	<u>188,993</u>	<u>106,598</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	443,225	380,308	305,308
Employee Benefits - Salaries	6,282,954	5,466,909	5,978,718
Staff Development	12,960	25,500	19,748
Depreciation	217,238	166,017	185,171
	<u>6,956,377</u>	<u>6,038,734</u>	<u>6,488,945</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,516	13,500	12,700
Board Fees	4,780	6,950	4,875
Board Expenses	44,712	47,049	42,193
Communication	7,923	6,650	6,262
Consumables	1,636	1,205	923
Operating Lease	4,346	4,200	4,202
Other	52,353	31,105	61,795
Employee Benefits - Salaries	400,688	313,353	317,110
Insurance	4,554	19,280	34,764
Service Providers, Contractors and Consultancy	36,903	37,032	33,205
Healthy School Lunch Programme	621,187	-	435,689
	<u>1,182,598</u>	<u>480,324</u>	<u>953,718</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	45,696	38,000	40,223
Cyclical Maintenance Provision	63,568	16,519	13,723
Grounds	42,856	41,500	32,679
Heat, Light and Water	95,741	76,600	82,643
Rates	6,764	6,400	8,336
Repairs and Maintenance	107,916	41,300	35,533
Use of Land and Buildings	1,341,827	1,608,320	1,204,122
Security	16,315	16,500	15,282
Employee Benefits - Salaries	193,650	148,168	186,527
	<u>1,914,333</u>	<u>1,993,307</u>	<u>1,619,068</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.

7. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	-	-	780
	<u>-</u>	<u>-</u>	<u>780</u>

8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	302,355	363,468	711,827
Cash and cash equivalents for Statement of Cash Flows	302,355	363,468	711,827

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

Of the \$302,355 Cash and Cash Equivalents \$4,001 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 2023 on Crown owned school buildings.

9. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	26,650	780	-
Interest Receivable	942	524	441
Teacher Salaries Grant Receivable	468,434	358,871	413,227
Banking Staffing Underused	-	-	7,475
	496,026	360,175	421,143
Receivables from Exchange Transactions	27,592	1,304	441
Receivables from Non-Exchange Transactions	468,434	358,871	420,702
	496,026	360,175	421,143

10. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	474	492	627
Uniforms	-	5,278	-
	474	5,770	627

11. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	169,943	446,180	448,055
Total Investments	169,943	446,180	448,055

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	248,318	2,690	-	-	(10,161)	240,846
Building Improvements	7,275	26,254	-	-	(864)	32,665
Furniture and Equipment	395,472	33,021	-	-	(44,473)	384,021
Information and Communication Technology	306,138	39,836	-	-	(108,971)	237,003
Motor Vehicles	25,261	-	-	-	(7,496)	17,765
Leased Assets	84,051	19,989	-	-	(44,038)	60,002
Library Resources	9,889	-	-	-	(1,235)	8,654
Balance at 31 December 2022	1,076,404	121,790	-	-	(217,238)	980,956

The net carrying value of equipment held under a finance lease is \$60,002 (2021: \$84,051)

Restrictions

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	409,147	(168,301)	240,846	406,457	(158,139)	248,318
Building Improvements	35,293	(2,628)	32,665	9,039	(1,764)	7,275
Furniture and Equipment	770,395	(386,374)	384,021	737,374	(341,902)	395,472
Information and Communication Technology	720,222	(483,219)	237,003	680,386	(374,248)	306,138
Motor Vehicles	215,242	(197,477)	17,765	215,242	(189,981)	25,261
Textbooks	63,561	(63,561)	-	63,561	(63,561)	-
Leased Assets	190,984	(130,982)	60,002	193,665	(109,614)	84,051
Library Resources	97,727	(89,073)	8,654	97,727	(87,838)	9,889
Balance at 31 December	2,502,571	(1,521,615)	980,956	2,403,451	(1,327,047)	1,076,404

13. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	20,305	146,806	146,438
Accruals	13,256	19,410	24,110
Employee Entitlements - Salaries	468,434	358,871	413,227
Employee Entitlements - Leave Accrual	36,200	40,687	43,167
	538,195	565,774	626,942
Payables for Exchange Transactions	538,195	565,774	626,942
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	538,195	565,774	626,942

The carrying value of payables approximates their fair value.



14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Gateway	-	-	9,407
Other Funds In Advance	76,042	38,103	66,311
	<u>76,042</u>	<u>38,103</u>	<u>75,718</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	95,328	61,945	81,605
Increase to the Provision During the Year	21,817	16,519	16,286
Use of the Provision During the Year	(39,830)	-	-
Other Adjustments	41,751	-	(2,563)
Provision at the End of the Year	<u>119,066</u>	<u>78,464</u>	<u>95,328</u>
Cyclical Maintenance - Current	76,966	33,319	33,552
Cyclical Maintenance - Non current	42,100	45,145	61,776
	<u>119,066</u>	<u>78,464</u>	<u>95,328</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	42,768	33,040	41,041
Later than One Year and no Later than Five Years	19,027	55,868	43,323
Future Finance Charges	(2,939)	-	(2,655)
	<u>58,856</u>	<u>88,908</u>	<u>81,709</u>
Represented by			
Finance lease liability - Current	40,755	33,040	39,367
Finance lease liability - Non current	18,101	55,868	42,342
	<u>58,856</u>	<u>88,908</u>	<u>81,709</u>

17. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	(64,778)	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	-	(64,778)	-

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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
C Block Internal Works		209303	(736)	-	-	-	(736)
Lab 4 Acoustic Ceiling Tiles		209074	897	20	(917)	-	-
Blk H Canopy & D9 Flashings		209145	(2,173)	2,115	58	-	-
Tech DB Upgrade			(4,560)	1,857	-	2,703	-
Gym Upgrade			(3,219)	-	-	-	(3,219)
Music Block Upgrade		203718	4,001	-	-	-	4,001
Roof Replacement		212605	2,034	-	(2,034)	-	-
Admin Refurb		229998	389,488	11,754	(557,111)	80,724	(75,145)
Block B Water Main Replacement		237267	-	102,933	(102,933)	-	-
Totals			385,732	118,679	(662,937)	83,427	(75,099)

Represented by:

Funds Held on Behalf of the Ministry of Education	4,001
Funds Receivable from the Ministry of Education	(79,100)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
C Block Internal Works		209303	(736)	-	-	-	(736)
Bell/PA System & Fire Upgrade			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			(4,560)	-	-	-	(4,560)
Gym Upgrade			(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 Receivable from the Ministry of Education	(10,688)

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

Tuakau College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held at Beginning of the Year	114,558	171,006	171,006
Funds Received from Ministry of Education	759,759	-	711,799
Total funds received	<u>874,317</u>	<u>171,006</u>	<u>882,805</u>
Funds Spent on Behalf of the Cluster	(726,730)	-	(667,140)
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><u>147,587</u></u>	<u><u>171,006</u></u>	<u><u>114,558</u></u>

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 conditions 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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,780	4,875
<i>Leadership Team</i>		
Remuneration	737,709	541,730
Full-time equivalent members	6.00	4.00
Total key management personnel remuneration	<u>742,489</u>	<u>546,605</u>

There are 9 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (3 members) that met 10 and 10 times 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
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	2022 FTE Number	2021 FTE Number
100 - 110	14.00	12.00
110 - 120	5.00	4.00
120 - 130	1.00	1.00
	<u>20.00</u>	<u>17.00</u>

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022 a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$643,053 contract for the Admin Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$563,705 has been received of which \$731,443 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$112,636 contract for Block B Watermain Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$102,933 has been received of which \$102,933 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	302,355	363,468	711,827
Receivables	496,026	360,175	421,143
Investments - Term Deposits	169,943	446,180	448,055
Total Financial assets measured at amortised cost	<u>968,324</u>	<u>1,169,823</u>	<u>1,581,025</u>

Financial liabilities measured at amortised cost

Payables	538,195	565,774	626,942
Finance Leases	58,856	88,908	81,709
Total Financial Liabilities Measured at Amortised Cost	<u>597,051</u>	<u>654,682</u>	<u>708,651</u>

26. Events After Balance Date

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

27. Comparatives

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

28. 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 2023 and audit not completed by 31 May 2023 due to 2019, 2020 and 2021 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	Previous Presiding Member	Co-opted	Resigned Mar 2023
Chris Betty	Principal	ex Officio	
Matthew Preston	Parent Representative	Elected	Jun 2024
Erica Mouton	Parent Representative	Elected	Sep 2025
Kandi Ngataki	Parent Representative	Appointed	Mar 2024
Elena Kazakevich	Parent Representative	Elected	Mar 2024
Nicki Moore	Current Presiding Member	Elected	Oct 2022
Adrian Tocker	Parent Representative	Elected	Sep 2025
Tracy Potts	Staff Representative	Elected	Sep 2025
Jessica Paton	Other	Appointed	Sep 2025

Tuakau College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$16,184 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tuakau College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



TUAKAU COLLEGE

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

Analysis of Variance for 2022

ANALYSIS OF VARIANCE for ANNUAL PLAN 2022



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

STRATEGIC GOALS: Tuakau College will:

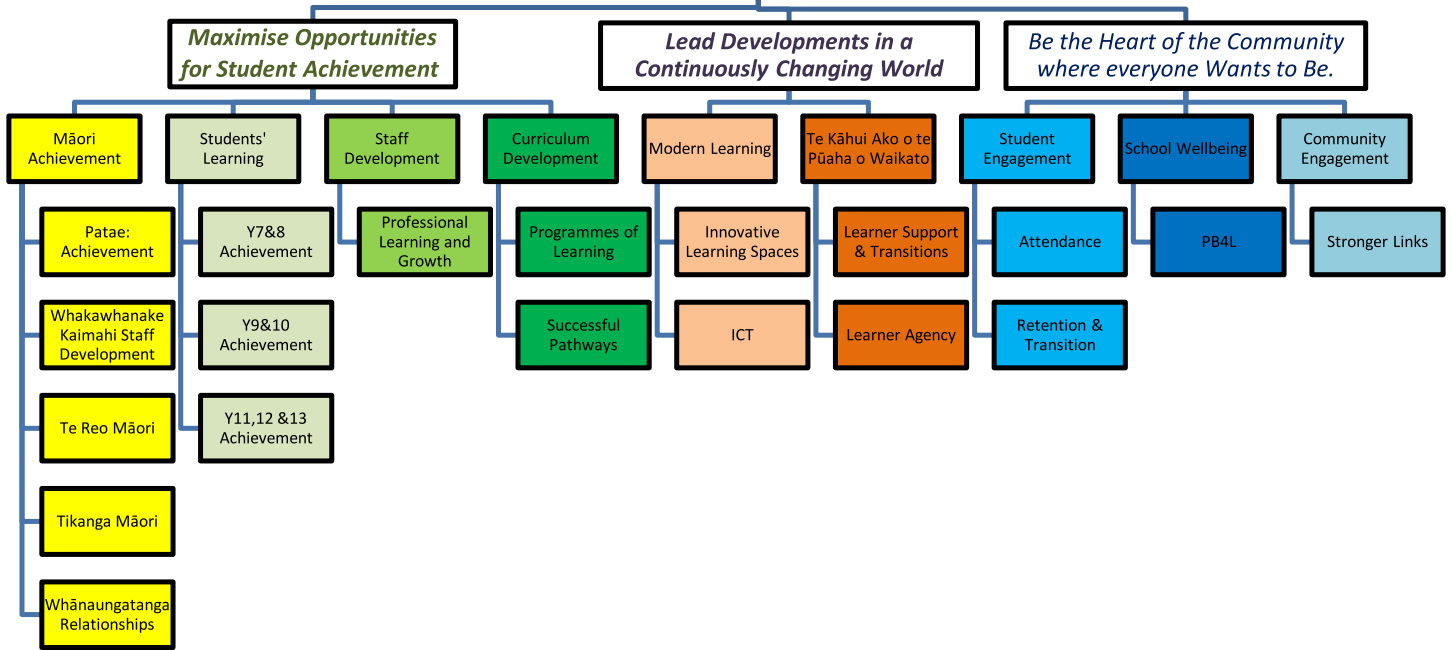
- Maximize opportunities for student achievement.
- Lead development in local education in a continuously changing world.
- Be the heart of the community where everyone wants to be.

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 2022.

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.

ANNUAL PLAN 2022

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



IMPROVEMENT PLANS 2022

These are a series of improvement plans around each of the Strategic Focus areas. 2022 was a mixed year with less interruptions because of Covid-19. It was a consolidation year with more face-to-face teaching and learning.

Mahere Mātauranga Māori Māori Education Plan

1. Māori Education

Patae: Achievement

Annual Goal: To improve achievement				
2022 Annual Targets				
1. Move 8 Māori students from Level 1 & 2 to Levels 3 & 4 in Reading				
Outcomes	Analysis			Evaluation
ACHIEVED	Reading Level Shifts	Māori 2021 Yr 7-9	Māori 2022 Yr 8-10	Māori 2023 Yr 7-10
	Level 6	7	8	1
	Level 5	7	8	10
	Level 4	46	43	65
	Level 3	38	53	43
	Level 2	50	46	79
	Level 1 or < 2	14	15	21
	<p>There were less students in 2022 than 2023 hence the increase significantly in numbers in the lower end of the results.</p>			<ul style="list-style-type: none"> The results show a good increase in the numbers of Māori students improving in their eAsttle scores. From 2022 to 2023 there were 25 more students scoring higher than Level 4. Some of these students moved from Level 3 as this went down by 10. There was an increase in students at Level 1 and 2 and this is due to having more students actually sitting the tests at this point in time. Tracking and the monitoring of student levels has improved but also the consistent approaches in the classroom have helped many improve. The large numbers in Level 2 needs reduction over the next year hence the focus on literacy will continue.
2. Move 5 Māori students from Level 1 & 2 to Levels 3 & 4 in Writing				
Outcomes	Analysis			Evaluation
-->Ongoing Work	Writing Level Shifts Year 7 2021 to 8 2022	Māori 2021- Term 1 Year 7	Māori 2022- Term 1 Year 8	Māori 2023- Term 1 Year
	Level 5	0	0	
	Level 4	1	4	
	Level 3	18	32	
	Level 2	19	21	
	Level 1	13	6	
	<p>No results for the measurement of writing the eAsttle writing test were not administered in 2023 at the beginning of the year.</p>			
3. Move 5 more Māori students from Level 1 & 2 to Levels 3 & 4 in Mathematics				
Outcomes	Analysis			Evaluation
! Partially Achieved	Mathematics Level Shifts	Māori 2021 Yr 7-9	Māori 2022 Yr 8-10	Māori 2023 Yr 7-10
	Level 5	7	12	6
	Level 4	18	33	33
	Level 3	80	90	87
	Level 2	57	35	65
	Level 1	2	10	5
	<p>There were less students in 2022 than 2023 hence the increase significantly in numbers in the lower end of the results.</p>			<ul style="list-style-type: none"> The Mathematics results are a little static-noit much shift: Less students in the Level 4 and above by 6. Level 2 area has grown and this maybe because more students sat the test and they were at Level 2. Maths needs to be pushed for the Māori students across all levels. Better engagement and teaching methods need to be reviewed to ensure they are capturing these students.
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. 			<ul style="list-style-type: none"> It makes it very difficult to use two sets of measurements as we are not teaching the Matauranga Māori or measuring against these. We continue to use the NZ Curriculum. Ongoing work in this area will continue. There is increased use of Te Reo Māori around the school.
5. Increase the levels of success for Māori in NCEA:				
<ol style="list-style-type: none"> Increase the Level 1 pass rates so that 5 more students pass. Increase the Level 2 pass rates so that 5 more students pass 				



c. Increase the Level 3 pass rates so that 5 more students pass																													
Outcomes	Analysis:			Evaluation																									
ACHIEVED XX Not Achieved	Level 1	2021 25	2022 37	Difference +12	A good result for the Level 1 students. This means they have a good foundation to continue into Year 12. Less students achieved. More focussed approach for Level 2 Māori students is required to ensure the correct standards are offered for achievement. Level 2 attendance levels for Māori dropped in 2022 to 82.4% compared to 88.6% in 2021. This is a 7% fall. There is a direct correlation between attendance and achievement.																								
	Level 2	2021 28	2022 23	Difference -5																									
-->Ongoing Work	Level 3	2021 11	2022 9	Difference -2	Level 3 this is a small cohort of Māori students and levels will fluctuate. Need to continue to focus on courses where the students can achieve at this level.																								
Completing analysis of our Māori students compared to the rest of the country we are doing much better than some other schools. We need to continue to make inroads into assuring that Māori student achievement is improving.																													
<table border="1"> <thead> <tr> <th></th> <th>L1</th> <th>L2</th> <th>L3</th> <th>UE</th> </tr> </thead> <tbody> <tr> <td>Tuakau College</td> <td>72.9</td> <td>82.1</td> <td>85.2</td> <td>44.4</td> </tr> <tr> <td>National</td> <td>52.5</td> <td>63</td> <td>55.1</td> <td>29.9</td> </tr> <tr> <td>Decile 4</td> <td>52.7</td> <td>62.7</td> <td>55</td> <td>24.8</td> </tr> <tr> <td></td> <td>Above National and Decile Scores</td> <td>Above National and Decile Scores</td> <td>Above National and Decile Scores</td> <td>Above National and Decile Scores</td> </tr> </tbody> </table>						L1	L2	L3	UE	Tuakau College	72.9	82.1	85.2	44.4	National	52.5	63	55.1	29.9	Decile 4	52.7	62.7	55	24.8		Above National and Decile Scores	Above National and Decile Scores	Above National and Decile Scores	Above National and Decile Scores
	L1	L2	L3	UE																									
Tuakau College	72.9	82.1	85.2	44.4																									
National	52.5	63	55.1	29.9																									
Decile 4	52.7	62.7	55	24.8																									
	Above National and Decile Scores	Above National and Decile Scores	Above National and Decile Scores	Above National and Decile Scores																									

Whakawhanake Kaimahi: Staff Development		
Annual Goal: To develop staff so they are culturally placed in our community		
2022 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"> A continued use of an outside facilitator to support the development of the bilingual programme has strengthened and cemented the Reo Rua classes in place. An increased number of bilingual teachers has occurred. 	There has to be more ongoing work in this area as the College grows. Continue to employ more Reo teachers as the school grows
2. Continue to develop culturally engaged staff by increasing their capacity to speak and to use Te Reo Māori.		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> Staff participated in Te Reo Māori classes in 2022 successfully. Staff are more confident to use karakia in their classes Staff use karakia to open briefings twice a week. Staff are culturally engaged in what they are learning as their participation rates are high. Not as much work on the Tiriti o Waitangi or local Histories. 	We have had a full year of PLD with the staff and this has been very successful. Staff enjoyed their learning and the school is committed to carry on for 2023. Special ongoing sessions on Tiriti will need to occur in 2023 and onwards Local Histories -the new curriculum is very prescriptive and the Social Science area will develop this into all their courses.

Te Reo Māori: Māori Language		
Annual Goal: To increase and improve the levels of Te Reo Māori around the kura		
2022 Annual Targets		
1. A transition plan is in place for moving to Te Mārautanga o Aotearoa		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> With the ongoing PLD, there are small steps heading towards the Māori curriculum. Realistically many of our students that are doing Reo Rua struggle in one language let alone learning in two. A plan is being developed 	Once the confidence levels of the students and staff to teach and learn in the Te Mārautanga Aotearoa curriculum is high then the school will move to this new curriculum. More work is required to develop this plan as we come through a roll growth phase and more and more students are wanting to take Te Reo. Schemes of work are being developed.



2. To maintain Reo Rua in Years 7 to 10		
Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> Year 10 Reo Rua was successful This concept has grown from strength to strength and there is less movement of students in and out of this area. 2022 to 2023 has seen an increase in students taking on this concept. Y7-10 Reo Rua is cemented as a programme for students to learn with more Te Reo heard. 	<p>Success in this programme leads to success in other subjects. The students have and will continue to enjoy these classes with the right teachers taking them.</p> <p>Some of these classes are getting a reputation of poor behaviour. The Reo Rua teachers manage and maintain good levels of learning and behaviour but when the students go out to other subjects they tend to play up. More culturally responsive work with the staff and students is needed. The R-classes should not be getting a reputation as such.</p>

3. To plan and develop a community based Te Reo Māori course in 2022		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<p>We have identified there is a need in the community. A staff member survey and found there was a need. Discussions are taking place to put in place such a course.</p> <p>Wananga Aotearoa classes were successful in 2022 for medium level speakers. One class Rōnakitanga was completed. Therses classes were completed at night.</p>	<p>To be developed further in 2023</p> <p>Continued work with the Wananga Aotearoa to continue with 'Kura Pō classes. Two classes in 2023 will occur with increased number of adult participants. Aupikitanga and a new Putaketanga groups will be held at the college.</p> <p>Also look at a very basic course to be run by a staff member at the College also.</p>

Tikanga Māori: Māori protocols		
Annual Goal: To improve an understanding of Tainui tikanga Maori		
2022 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. NZ Histories curriculum is out and will need to find a way to engage further with the local community in our rich cultural area. Matariki celebration held at the Marae with informal conversations etc with the community. 	<p>Ongoing as we continue to increase the profile of Te Reo Māori, tikanga and Reo Rua.</p>

Whakawhanaungatanga: Relationships		
Annual Goal: To improve connections with local iwi and hapu		
2022 Annual Targets		
1. Continue to consult with Marae and local iwi around our Māori Education Plan		
Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> Small steps but is ongoing 	<p>Ongoing work needed in this area. As consultation increases so will the delivery of a Māori Education Plan.</p>



**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

2022 Annual Targets

1. Move 15 students out of the Levels 1 & 2 category especially in Reading

Outcomes	Analysis							Evaluation
ACHIEVED	Reading							
		Y7	Y7 to Y8		Y8 to Y9		Y9 to Y10	
	Level	2023	2022	2023	2022	2023	2022	2023
	6				1		1	5
	5				5	18	15	38
	4	20	20	40	30	57	40	67
	3	27	29	30	41	35	32	18
	2	76	48	27	33	45	14	0
	0	7	6	9	3	7	1	8
		<ul style="list-style-type: none"> Year 7 to Year 8 there is a clear reduction in the numbers of students in Levels 0-2. Along with this is an increase in numbers in Level 4. Year 8 to 9 there is an increase in the lower levels but there is seen a good increase in Levels 4 and 5. Years 9 to 10 once again a significant decrease in level 2 and a good increase in Levels 5 and 6. 						

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

Outcomes	Analysis							Evaluation
ACHIEVED	Maths							
		Y7	Y7 to Y8		Y8 to Y9		Y9 to Y10	
	Level	2023	2022	2023	2022	2023	2022	2023
	6							
	5	1		5	5	7	14	29
	4	9	11	24	19	31	36	41
	3	60	38	50	55	74	53	45
	2	55	38	26	14	19	15	6
	0	3	0		2	5	0	3
		<ul style="list-style-type: none"> The above table is Mathematics. As the students move from one level to the next there is an improvement in Mathematics – less students in Level 2 and more in the higher levels 						
Writing								
	Y7	Y7 to Y8						
Level	2023	2022	2023					
6								
5								
4	2		5	20				
3	31		36	32				
2	51		32	26				
0	41		25	28				
	<ul style="list-style-type: none"> With writing there is a small movement upwards as well. 							



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

Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> The usual extension programmes are in place. One of the Within School Leaders is gathering research about what we offer for G&T in the school as apposed to streaming. This inquiry is due end of term 3 2023 	A G&T programme is being developed collaboratively lead by the Within School Teacher.

Years 9&10 Achievement

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

2022 Annual Targets

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

Outcomes	Analysis	Evaluation																																							
ACHIEVED	<table border="1"> <thead> <tr> <th rowspan="2">Reading Level</th> <th colspan="2">Y8 to Y9</th> <th colspan="2">Y9 to Y10</th> </tr> <tr> <th>2022</th> <th>2023</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>6</td> <td>1</td> <td></td> <td>1</td> <td>5</td> </tr> <tr> <td>5</td> <td>5</td> <td>18</td> <td>15</td> <td>38</td> </tr> <tr> <td>4</td> <td>30</td> <td>57</td> <td>40</td> <td>67</td> </tr> <tr> <td>3</td> <td>41</td> <td>35</td> <td>32</td> <td>18</td> </tr> <tr> <td>2</td> <td>33</td> <td>45</td> <td>14</td> <td>0</td> </tr> <tr> <td>0</td> <td>3</td> <td>7</td> <td>1</td> <td>8</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Shifts can be seen upwards 	Reading Level	Y8 to Y9		Y9 to Y10		2022	2023	2022	2023	6	1		1	5	5	5	18	15	38	4	30	57	40	67	3	41	35	32	18	2	33	45	14	0	0	3	7	1	8	<p>There has been a good foundation set in Years 7&8 for the students to improve reading.</p> <p>A coordinator to run the Middle College data would be needed</p>
Reading Level	Y8 to Y9		Y9 to Y10																																						
	2022	2023	2022	2023																																					
6	1		1	5																																					
5	5	18	15	38																																					
4	30	57	40	67																																					
3	41	35	32	18																																					
2	33	45	14	0																																					
0	3	7	1	8																																					

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

Outcomes	Analysis	Evaluation																																							
ACHIEVED	<table border="1"> <thead> <tr> <th rowspan="2">Maths Level</th> <th colspan="2">Y8 to Y9</th> <th colspan="2">Y9 to Y10</th> </tr> <tr> <th>2022</th> <th>2023</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>6</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>5</td> <td>5</td> <td>7</td> <td>14</td> <td>29</td> </tr> <tr> <td>4</td> <td>19</td> <td>31</td> <td>36</td> <td>41</td> </tr> <tr> <td>3</td> <td>55</td> <td>74</td> <td>53</td> <td>45</td> </tr> <tr> <td>2</td> <td>14</td> <td>19</td> <td>15</td> <td>6</td> </tr> <tr> <td>0</td> <td>2</td> <td>5</td> <td>0</td> <td>3</td> </tr> </tbody> </table> <ul style="list-style-type: none"> There are students making good progress as they move through the year levels 	Maths Level	Y8 to Y9		Y9 to Y10		2022	2023	2022	2023	6					5	5	7	14	29	4	19	31	36	41	3	55	74	53	45	2	14	19	15	6	0	2	5	0	3	<p>Continue to focus on the students become good mathematicians</p> <p>Students need to be prepared for the numeracy assessments for NCEA</p> <p>A numeracy/literacy position is required in the middle college.</p>
Maths Level	Y8 to Y9		Y9 to Y10																																						
	2022	2023	2022	2023																																					
6																																									
5	5	7	14	29																																					
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2	14	19	15	6																																					
0	2	5	0	3																																					

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

Outcomes	Analysis	Evaluation																												
ACHIEVED	<p>There were less students that achieved their Diplomas in 2021 than in 2020.</p> <table border="1"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> <th>Diff</th> </tr> </thead> <tbody> <tr> <td>Excellence</td> <td>18</td> <td>13</td> <td>-5</td> </tr> <tr> <td>Merit</td> <td>37</td> <td>55</td> <td>18</td> </tr> <tr> <td>Achieved</td> <td>18</td> <td>56</td> <td>38</td> </tr> <tr> <td>Attendance</td> <td>29</td> <td>22</td> <td>-7</td> </tr> <tr> <td>Enrolment</td> <td>4</td> <td>2</td> <td>-2</td> </tr> <tr> <td>Less than 50</td> <td>6</td> <td>17</td> <td>11</td> </tr> </tbody> </table> <ul style="list-style-type: none"> There was a 10% increase in students getting their diplomas 		2021	2022	Diff	Excellence	18	13	-5	Merit	37	55	18	Achieved	18	56	38	Attendance	29	22	-7	Enrolment	4	2	-2	Less than 50	6	17	11	<p>Less disruptions has seen more achievement with students gaining their diplomas</p> <p>Bigger and more able students in Year 9 & 10 shows more students have achieved.</p>
	2021	2022	Diff																											
Excellence	18	13	-5																											
Merit	37	55	18																											
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Attendance	29	22	-7																											
Enrolment	4	2	-2																											
Less than 50	6	17	11																											



Years 11, 12 & 13 (NCEA) Achievement

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

2022 Annual Targets

1. Monitor and track the pass rates at all levels of NCEA so that
 - a. At Level 1 it is raised by 5%(5 students)
 - b. At Level 2 it is raised by 3%(3 students)
 - c. At Level 3 it remains above 75%
 - d. UE results improve by 5%

Outcomes	Analysis	Evaluation
ACHIEVED	a. There was an increase of 7 students at Level 1. Although the percentage of achievement was the same at 79 percent there were more students in 2022 hence the increase in students achieving went up by 7.	The staff have done an excellent job in preparing the students on the end of the Covid pandemic. Our systems allowed for students to achieve in the a diverse times. Consistent approaches have made a difference. We had the best results in the Franklin district. Well above the national average.
ACHIEVED	b. Level 2 results saw an increase of 5 students even though the percentage is the same.	This level continues to have great courses where students can achieve. We had the second best Level 2 results in the Franklin district. Still well above the national average.
ACHIEVED	c. Level 3 saw an increase in achievement from 70.2% to 73.2% a difference of 2 students. We did not hit the 75% target but were very close.	Level 3 is a struggle for our students and the courses are very academic but the students did very well last year. There are many completing Trades work and leave during the year and continue to appear in the not achieved results. We had the best Level 3 results in the Franklin district.
! Partially Achieved	d. UE results did not improve and went down 5%. This was an expected result but they still remained reasonably high considering the disruption.	UE results are hugely variable from year to year. Still room to improve.

2. All areas have engaged with the NCEA review and the changes which begin in 2023

Outcomes	Analysis	Evaluation
-->Ongoing Work	The NCEA review and changes have been interrupted with workload issues but we are still engaged in the PLD and will be prepared at the end of 2023 to offer the new standards in 2024. <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 ongoing. There will be a pause in 2024 with the release and implementation of Level's 2 & 3. We have been informed it is delayed for a year BUT literacy and numeracy will be put in place next year.

3. Staff Development

Professional Learning & Growth

Annual Goal: To provide a platform for staff improvement and engagement

2022 Annual Targets

1. Increase the knowledge and skill base with restorative practices with the staff

Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> • Some work has been implemented. Restorative Practices are part of the day-to-day work. • New staff induction has had a huge part of the restorative process added to it. • Part of a teacher only day was used to discuss restorative approaches. 	We are preparing a Teacher Only Day around these practices and will provide ongoing work through the PLD Wednesday mornings in 2022. This work will be ongoing and a refresh is required.

2. Ensure full participation in the teacher Digital fluency programme

Outcomes	Analysis	Evaluation
-->Ongoing Work	<ul style="list-style-type: none"> • There was a mixture of differing strategies used but many of the staff doing a good job in educating the students at a distance. 	Hybrid and digital fluency is part of the tools we are using. An ongoing review of teaching staff competency in digital fluency will need to occur as well.



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 do work hard to ensure that they are acquiring the essential skills, knowledge, values and attitudes are appropriate for the students of Tuakau College. All new staff are inducted with these attributes 	<p>Ongoing work is required.</p> <p>More ongoing 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		
2022 Annual Targets		
1. All programmes of learning are adjusted as NCEA changes come on stream.		
Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> Work has been completed by all learning areas that have received the correct information The delay in getting information to the schools from the MOE has not helped with getting the work completed. Courses and NCEA assessment statements will be finalised in 2023. 	<p>Continued work to ensure we are ready for the new standards is key to ensure success for our students.</p> <p>The main focus are the new literacy and numeracy standards and what the requirements are especially when they are going to be assessed externally.</p>
2. All schemes are updated with the relevant foci on literary, numeracy, local curricula, NZ Histories and curriculum refresh.		
Outcomes	Analysis	Evaluation
! Partially Achieved	<ul style="list-style-type: none"> Ongoing work as learning areas continue to attend PLD and look at the prescriptive parts of the changes that are occurring. 	<p>All areas are refocussing on the changes</p> <p>Communicate the changes through the Bulletin and have articles on what changes and when they are occurring.</p>

Successful Pathways					
Annual Goal: To improve achievement and teaching practice in the Junior College					
2022 Annual Targets		When?	What is going to happen?	Responsible	Indicators of progress
1. Modifications are made to the timetable as the school roll grows especially at Years 11, 12 & 13.					
Outcomes	Analysis	Evaluation			
ACHIEVED	<ul style="list-style-type: none"> Some modifications were made based on: <ul style="list-style-type: none"> New standards offered NCEA changes that will need to occur but more so in 2024 Refreshing our own curriculum Class sizes will be big with a cohort size increase. Expected to have most courses full but also increase the number of classes set. 	<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>			
2. Determine how successful we are in determining the pathways for our students with a collaborative scrutinising of the data					
Outcomes	Analysis	Evaluation			
ACHIEVED	<ul style="list-style-type: none"> Looking at the data collaboratively happens at all levels Audit review will be changes to ensure all data is scrutinised at a team level. Ongoing work as part of the ERO inquiry 	<p>Ongoing work over the next few years as NCEA changes and the implementation of literacy and numeracy standards.</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

2022 Annual Targets

1. A master plan is completed

Outcomes	Analysis	Evaluation
<i>! Partially Achieved</i>	<ul style="list-style-type: none"> Conditional assessment finalised Time set aside to review the plan. No master plan but information is being gathered for this to occur. 	<ul style="list-style-type: none"> Engagement with MOE in 2023 5YA and 10PP needs to be approved first. Still some assessment information to send to the MOE

ICT

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

2022 Annual Targets

1. A BYOD plan continues to be implemented year by year.

Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> A plan is completed Encouragement of students and whānau to have their own device will be ongoing. 	<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 infrastructure can handle all the devices can access the servers. A plan on upgrading WiFi points needs to occur with N4L</p>

2. An ongoing Digital focus occurs

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

6. Te Kāhui Ako o te Pūaha o Waikato

Learner Support

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

2022 Annual Targets

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

Outcomes	Analysis	Evaluation
<i>-->Ongoing Work</i>	<ul style="list-style-type: none"> Attended a seminar on the use of PATs across the CoL. ASL has extensive research in regard to learner support. Looked at the use of PATs as the measure for transitions Tuakau College has its own learning support programme in TE Whare Ako. 	<p>Continue to fight for the Kāhui Ako to get Learning Support positions</p> <p>Kāhui Ako need to decide on the use of PATs as the measure of transition as you move from one school to the next.</p>

Transitions

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

Outcomes	Analysis	Evaluation
<i>-->Ongoing Work</i>	<ul style="list-style-type: none"> This has been combined with Learner Support and now becomes Learning Support and Transitions. Tuakau College has its own learning support programme in TE Whare Ako. 	<p>See notes above</p>

Student Agency

Annual Goal: To determine what this means in all schools

2022 Annual Targets

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

Outcomes	Analysis	Evaluation
<i>! Partially Achieved</i>	<ul style="list-style-type: none"> Ongoing work with the two WSL in regard to agency. 	Review and define Student Agency for the College this will be completed by 2023.

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

2022 Annual Targets

1. To maintain attendance over 90% Ensure Māori attendance improves by 4%(8 students) from 86.2% to 90.2%

Outcomes	Analysis	Evaluation
<i>XX Not Achieved</i>	<ul style="list-style-type: none"> The overall attendance rate for 2022 is 87.8%. The second lot of disruptions has pushed attendance low. Māori Student Attendance is 84.8% - 3% lower than the whole school. In previous years this gap has been a lot wider. 	<p>Continue to encourage students to attend school. The difficulty are the parents that are keeping students home.</p> <p>Engage with the Attendance service more to get the chronic non- attenders to school.</p> <p>Continue to provide the right courses and environment for the studnets who want to be here.</p>

Retention & Transition

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

2022 Annual Targets

1. Increase retention rates by 10%.

Outcomes	Analysis	Evaluation
<i>! Partially Achieved</i>	<ul style="list-style-type: none"> Retention rates have improved. 	As we grow we are getting more students with better Attendance and stay at school longer.

8. School Wellbeing

PB4L

Annual Goal: To improve learning by improved behaviour

2022 Annual Targets

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

Outcomes	Analysis	Evaluation
<i>-->Ongoing Work</i>	<ul style="list-style-type: none"> Consistent approaches did occur but more and more staff and students need to apply these consistently. Ongoing work is needed. 	A plan is needed to be put in place for this to occur.

2. Restorative Practices are improved

Outcomes	Analysis	Evaluation
<i>-->Ongoing Work</i>	<ul style="list-style-type: none"> Continue to work on this and develop 	A plan will be drafted for further ongoing work in this area.

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

Outcomes	Analysis	Evaluation
<i>XX Not Achieved</i>	<ul style="list-style-type: none"> Surpassed the 35 students and ended up with 82 stand-downs 	Continued work on behaviour initiatives, restorative practices and alternative ways to deal with high end issues.

Analysis of Variance 2022: *Pai rawa atu i nga mea katoa*



The very best in all things

		<p>Re-engaging with students and the routines we expect will assist with lowering of the high end behaviour issues.</p> <p>There is a disconnect with behaviour and common sense with the students. Coming back from lockdowns and the students feel it is OK to demonstrate poor behaviour.</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"> 58% of stand-downs were Māori students. Great reduction from 73% to 58%. 	<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.		
2022 Annual Targets		
1. Continue to build better relationships with all schools in the Kāhui Ako		
Outcomes	Analysis	Evaluation
ACHIEVED	<ul style="list-style-type: none"> New leadership team New set of focus areas More independence given to schools to manage resources 	More work required in 2023
2. Put in place a community volunteer day		
Outcomes	Analysis	Evaluation
XX Not Achieved	<ul style="list-style-type: none"> Was not a priority and never happened 	Re-evaluate and put in place a plan for 2023





INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TUAKAU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 21, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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.

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 on pages 1, 22 to 36, 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.

A handwritten signature in blue ink, appearing to read 'Bernard Lamusse', written over a horizontal line.

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