

# TUAKAU COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	106
<b>Principal:</b>	Christopher Betty
<b>School Address:</b>	Elizabeth Street
<b>School Postal Address:</b>	P O Box 102, Tuakau, 2342
<b>School Phone:</b>	09 236 8521
<b>School Email:</b>	<a href="mailto:secretary@tuakaucollege.com">secretary@tuakaucollege.com</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Sean Hyland-Mills	Chairperson	Elected	Customs Officer	Jun 2022
Chris Betty	Principal	ex Officio		
Kelly Sinfield	Parent Rep	Elected	Service Delivery Support	Nov 2020
Matthew Preston	Parent Rep	Elected	Collections Manager	Jun 2022
Claudia Duffus	Parent Rep	Elected	Stay at Home Mum	Nov 2020
Kelly McCardle	Parent Rep	Elected	Registered Nurse	Nov 2020
Hemoata Wanakore	Parent Rep	Elected	Home Executive Integrated Services	Jun 2022
Anna-Marie Kingi	Parent Rep	Elected	Case Manager	Jun 2022
John Everitt	Staff Rep	Appointed	Teacher	Jun 2022
Rose Salani	Student Rep	Elected		Sep 2020
Lesley MacMichael	Other	Appointed	Board Secretary	

**Accountant / Service Provider:** Education Services Ltd

# TUAKAU COLLEGE

Annual Report - For the year ended 31 December 2019

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# Tuakau College

## Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Sean Hyland Mills

Full Name of Board Chairperson



Signature of Board Chairperson

4 July 2023

Date:

Chris Betty

Full Name of Principal



Signature of Principal

4 July 2023

Date:

**Tuakau College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	7,071,937	7,196,800	7,031,391
Locally Raised Funds	3	571,648	192,288	401,414
Interest income		19,675	11,000	14,958
International Students	4	108,939	140,525	48,967
		<u>7,772,199</u>	<u>7,540,613</u>	<u>7,496,730</u>
<b>Expenses</b>				
Locally Raised Funds	3	257,357	(36,345)	178,771
International Students	4	79,807	133,509	44,822
Learning Resources	5	4,891,760	4,897,049	4,787,581
Administration	6	441,711	465,598	419,936
Finance		1,146	330	1,517
Property	7	1,913,203	1,954,354	1,921,153
Depreciation	8	122,030	115,947	145,429
Loss on Disposal of Property, Plant and Equipment		-	-	(3,256)
Amortisation of Equitable Lease		-	-	-
		<u>7,707,014</u>	<u>7,530,442</u>	<u>7,495,953</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>65,185</b>	<b>10,171</b>	<b>777</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>65,185</b></u>	<u><b>10,171</b></u>	<u><b>777</b></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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>960,088</u>	<u>973,224</u>	<u>959,311</u>
Total comprehensive revenue and expense for the year		65,185	10,171	777
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	26	<u>1,025,273</u>	<u>983,395</u>	<u>960,088</u>
Retained Earnings		1,025,273	983,395	960,088
<b>Equity at 31 December</b>		<u>1,025,273</u>	<u>983,395</u>	<u>960,088</u>

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	870,379	647,292	776,374
Accounts Receivable	10	410,471	299,970	308,853
GST Receivable		69,018	26,396	22,207
Prepayments	12	19,637	20,366	16,761
Inventories	11	20,746	15,574	39,547
Investments	13	166,297	166,297	-
Franklin Bus Network		44,367	44,367	44,367
Student Scholarship Fund		3,200	3,200	-
		<u>1,604,115</u>	<u>1,223,462</u>	<u>1,208,109</u>
<b>Current Liabilities</b>				
Accounts Payable	15	614,714	428,536	403,979
Revenue Received in Advance	16	71,165	104,350	98,889
Provision for Cyclical Maintenance	17	-	55,055	72,891
Finance Lease Liability - Current Portion	18	33,385	12,030	34,371
Funds held in Trust	19	176,964	90,956	146,430
Funds held for Capital Works Projects	20	148,204	-	20,390
Funds held on behalf of Franklin South Bus Network Cluster	21	130,912	102,434	116,755
		<u>1,175,344</u>	<u>793,361</u>	<u>893,705</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>428,771</b>	<b>430,101</b>	<b>314,404</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	14	759,471	612,752	777,448
		<u>759,471</u>	<u>612,752</u>	<u>777,448</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	17	79,646	59,458	26,940
Finance Lease Liability	18	83,323	-	108,024
Student Scholarship fund		-	-	(3,200)
		<u>162,969</u>	<u>59,458</u>	<u>131,764</u>
<b>Net Assets</b>		<u><u>1,025,273</u></u>	<u><u>983,395</u></u>	<u><u>960,088</u></u>
<b>Equity</b>				
		<u><u>1,025,273</u></u>	<u><u>983,395</u></u>	<u><u>960,088</u></u>

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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,434,251	1,452,926	1,448,473
Locally Raised Funds		581,065	153,545	388,304
International Students		74,291	140,525	50,239
Goods and Services Tax (net)		(46,811)	-	4,189
Payments to Employees		(1,009,602)	(803,029)	(918,318)
Payments to Suppliers		(1,129,675)	(742,284)	(895,733)
Cyclical Maintenance Payments in the year		(10,947)	(4,048)	(1,731)
Interest Paid		(1,146)	(330)	(1,517)
Interest Received		17,806	11,000	16,897
Net cash from Operating Activities		(90,768)	208,305	90,803
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(93,538)	(91,500)	(74,180)
Purchase of Investments		(166,297)	-	-
Proceeds from Sale of Investments		-	-	166,297
Net cash from Investing Activities		(259,835)	(91,500)	92,117
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(29,616)	(21,717)	(37,181)
Funds Administered on Behalf of Third Parties		159,446	-	69,821
Funds Held for Capital Works Projects		314,778	-	8,610
Net cash from Financing Activities		444,608	(21,717)	41,250
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>94,005</b>	<b>95,088</b>	<b>224,170</b>
Cash and cash equivalents at the beginning of the year	9	776,374	552,204	552,204
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>870,379</b>	<b>647,292</b>	<b>776,374</b>

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 Cash Flow Statement 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 2019

#### 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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### *Standard early adopted*

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

###### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the school is not publicly accountable and

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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



### **Critical Accounting Estimates And Assumptions**

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

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

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 14.

#### *Cyclical Maintenance Provision*

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 17.

### **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 carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.

#### ***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) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

#### **Prior Year Policy**

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

#### **i) Inventories**

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

#### **j) Investments**

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

#### **Prior Year Policy**

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

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*

#### **k) 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.

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

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

### **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	5 Years
Motor Vehicles	5 Years
Textbooks	3 Years
Leased Assets	3-5 Years
Library Resources	12.5% DV

Leased assets are depreciated over the life of the lease.

### **l) 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.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

### **m) 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.

#### **n) 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **p) 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 international students, should the School be unable to provide the services to which they relate.

#### **q) 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.

#### **r) 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 school 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.

#### **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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**t) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" 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.

**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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

**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 at the start of the year.

**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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,316,177	1,268,994	1,289,854
Teachers' Salaries Grants	4,005,143	4,149,722	3,899,689
Use of Land and Buildings Grants	1,589,138	1,590,146	1,563,320
Resource Teachers Learning and Behaviour Grants	-	8,000	-
Other MoE Grants	155,049	179,938	278,528
Other Government Grants	6,430	-	-
	<u>7,071,937</u>	<u>7,196,800</u>	<u>7,031,391</u>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	10,751	9,500	10,682
Bequests & Grants	15,160	-	-
Activities	166,424	(44,424)	188,200
Trading	32,907	23,350	24,874
Fundraising	168,104	41,000	38,610
Other Revenue	178,302	162,862	139,048
	<u>571,648</u>	<u>192,288</u>	<u>401,414</u>
<b>Expenses</b>			
Activities	203,500	(58,945)	166,911
Trading	38,821	22,600	11,860
Fundraising (Costs of Raising Funds)	15,036	-	-
	<u>257,357</u>	<u>(36,345)</u>	<u>178,771</u>
<i>Surplus for the year Locally raised funds</i>	<u>314,291</u>	<u>228,633</u>	<u>222,643</u>

Fundraising revenue received includes \$99,511 fundraised for the UK trip in FY 2019 and \$25,102 raised in FY 2018. Due to the Covid-19 pandemic, the trip had to be cancelled. The school intends to re-direct funds raised to be used in other areas for the benefit of the students at the school.

#### 4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	4	0	2
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
International Student Fees	108,939	140,525	48,967
<b>Expenses</b>			
Advertising	9,969	34,115	7,484
Commissions	12,444	1,905	2,889
Employee Benefit - Salaries	45,987	38,687	36,181
Other Expenses	11,407	58,802	(1,732)
	79,807	133,509	44,822
<i>Surplus for the year International Students'</i>	29,132	7,016	4,145

During the year ended December 2019 the International manager travelled to Darwin, Vietnam and Japan at a cost of \$11,954.73 for the purpose of recruiting new students for the school. The travel was funded from net surplus from international student fees revenue.

During the year ended December 2019 the Principal travelled to Japan at a cost of \$3,706.92 for the purpose of visiting prospective exchange schools and international students agents. The travel was funded from net surplus from international student fees revenue.

#### 5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	299,601	334,324	295,398
Employee Benefits - Salaries	4,573,285	4,541,225	4,480,699
Staff Development	18,874	21,500	11,484
	4,891,760	4,897,049	4,787,581

#### 6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,878	11,130	14,260
Board of Trustees Fees	5,060	7,980	4,765
Board of Trustees Expenses	33,678	86,169	24,989
Communication	8,679	7,900	8,870
Consumables	1,143	790	867
Operating Lease	3,366	3,500	1,906
Other	28,395	26,350	23,741
Employee Benefits - Salaries	302,069	272,543	293,023
Insurance	15,867	15,000	15,481
Service Providers, Contractors and Consultancy	32,576	34,236	32,034
	441,711	465,598	419,936



## 7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	32,633	35,000	34,422
Consultancy and Contract Services	-	-	1,226
Cyclical Maintenance Expense	(9,238)	17,125	17,251
Grounds	26,255	34,900	20,702
Heat, Light and Water	67,553	76,000	68,943
Rates	7,502	5,000	3,478
Repairs and Maintenance	25,710	43,700	31,694
Use of Land and Buildings	1,589,138	1,590,146	1,563,320
Security	17,737	13,500	16,855
Employee Benefits - Salaries	155,913	138,983	163,262
	<u>1,913,203</u>	<u>1,954,354</u>	<u>1,921,153</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	10,161	8,101	10,161
Building Improvements	381	155	195
Furniture and Equipment	20,092	29,465	36,957
Information and Communication Technology	37,141	26,592	33,353
Motor Vehicles	17,712	22,765	28,553
Leased Assets	34,698	27,188	34,101
Library Resources	1,845	1,681	2,109
	<u>122,030</u>	<u>115,947</u>	<u>145,429</u>

## 9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	500	200	500
Bank Current Account	609,581	170,462	412,533
Bank Call Account	94,803	476,630	197,044
Short-term Bank Deposits	165,495	-	166,297
Cash equivalents for Cash Flow Statement	<u>870,379</u>	<u>647,292</u>	<u>776,374</u>

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

Of the \$870,379 Cash and Cash Equivalents, \$155,673 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$870,379 Cash and Cash Equivalents, \$95,360 is held by the School on behalf of the Franklin South Bus Network Cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

Of the \$870,379 Cash and Cash Equivalents, \$57,611 student contributions and \$124,614 fundraising held by the school related to the UK trip that has been subsequently cancelled.

### 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	84,146	21,038	24,667
Receivables from the Ministry of Education	22,775	-	-
Interest Receivable	1,894	1,964	25
Teacher Salaries Grant Receivable	301,656	276,968	284,161
	<u>410,471</u>	<u>299,970</u>	<u>308,853</u>
Receivables from Exchange Transactions	86,040	23,002	24,692
Receivables from Non-Exchange Transactions	324,431	276,968	284,161
	<u>410,471</u>	<u>299,970</u>	<u>308,853</u>

### 11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	380	287	1,110
Uniforms	20,366	15,287	38,437
Total Inventories	<u>20,746</u>	<u>15,574</u>	<u>39,547</u>

### 12. Prepayment

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Prepayments	19,637	20,366	16,761
Total Prepayment	<u>19,637</u>	<u>20,366</u>	<u>16,761</u>

During the year, the school had paid a deposit of \$167,960 for the School's UK, Ireland, Scotland, Wales Tour scheduled for June/July 2020. However, due to the Covid-19 pandemic, the trip had to be cancelled. Subsequent to balance date, the sum of \$61,972 had been received as full and final refund from the travel agent.

### 13. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	166,297	166,297	-
Total Investments	<u>166,297</u>	<u>166,297</u>	<u>-</u>

#### 14. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	278,802	-	-	-	(10,161)	268,640
Building Improvements	3,113	5,555	-	-	(381)	8,287
Furniture and Equipment	203,618	36,695	-	-	(20,092)	220,220
Information and Communication Tech	100,720	35,240	-	-	(37,141)	98,820
Motor Vehicles	32,039	16,608	-	-	(17,712)	30,935
Leased Assets	144,394	9,956	-	-	(34,698)	119,652
Library Resources	14,762	-	-	-	(1,845)	12,917
<b>Balance at 31 December 2019</b>	<b>777,448</b>	<b>104,054</b>	<b>-</b>	<b>-</b>	<b>(122,030)</b>	<b>759,471</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	406,457	(137,817)	268,640
Building Improvements	9,039	(752)	8,287
Furniture and Equipment	1,056,112	(835,892)	220,220
Information and Communication	687,959	(589,139)	98,820
Motor Vehicles	226,008	(195,073)	30,935
Textbooks	228,777	(228,777)	-
Leased Assets	156,517	(36,865)	119,652
Library Resources	97,727	(84,810)	12,917
<b>Balance at 31 December 2019</b>	<b>2,868,596</b>	<b>(2,109,125)</b>	<b>759,471</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	288,963	-	-	-	(10,161)	278,802
Building Improvements	3,308	-	-	-	(195)	3,113
Furniture and Equipment	218,363	22,212	-	-	(36,957)	203,618
Information and Communication Tech	69,205	64,266	-	-	(33,353)	100,118
Motor Vehicles	60,592	-	-	-	(28,553)	32,039
Leased Assets	62,445	139,365	(22,713)	-	(34,101)	144,996
Library Resources	16,870	-	-	-	(2,109)	14,762
<b>Balance at 31 December 2018</b>	<b>719,746</b>	<b>225,843</b>	<b>(22,713)</b>	<b>-</b>	<b>(145,429)</b>	<b>777,448</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	406,457	(127,655)	278,802
Building Improvements	3,484	(371)	3,113
Furniture and Equipment	1,019,418	(815,800)	203,618
Information and Communication	584,273	(484,155)	100,118
Motor Vehicles	209,400	(177,361)	32,039
Textbooks	228,777	(228,777)	-
Leased Assets	301,875	(156,879)	144,996
Library Resources	97,727	(82,965)	14,762
<b>Balance at 31 December 2018</b>	<b>2,851,411</b>	<b>(2,073,963)</b>	<b>777,448</b>

**15. Accounts Payable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	267,624	118,734	77,068
Accruals	11,410	11,087	12,442
Capital Accruals for PPE items	790	-	-
Employee Entitlements - Salaries	301,656	276,968	284,161
Employee Entitlements - Leave Accrual	33,234	21,747	30,308
	<u>614,714</u>	<u>428,536</u>	<u>403,979</u>
Payables for Exchange Transactions	614,714	428,536	403,979
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>614,714</u>	<u>428,536</u>	<u>403,979</u>

The carrying value of payables approximates their fair value.

**16. Revenue Received in Advance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	-	42,197	-
Internat Students in Advance	28,777	62,153	63,425
Other Funds In Advance	42,388	-	35,464
	<u>71,165</u>	<u>104,350</u>	<u>98,889</u>

**17. Provision for Cyclical Maintenance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	99,831	97,388	84,311
Increase/(decrease) to the Provision During the Year	(9,238)	17,125	17,251
Use of the Provision During the Year	(10,947)	-	(1,731)
Provision at the End of the Year	<u>79,646</u>	<u>114,513</u>	<u>99,831</u>
Cyclical Maintenance - Current	-	55,055	72,891
Cyclical Maintenance - Term	79,646	59,458	26,940
	<u>79,646</u>	<u>114,513</u>	<u>99,831</u>

**18. Finance Lease Liability**

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	33,385	12,030	34,371
Later than One Year and no Later than Five Years	83,323	-	108,024
	<u>116,708</u>	<u>12,030</u>	<u>142,395</u>

## 19. Funds held in Trust

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 176,964	\$ 90,956	\$ 146,430
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>176,964</u>	<u>90,956</u>	<u>146,430</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

Funds Held in Trust at year end comprise of \$221,571 from student and parent contributions received for an overseas trip to the UK. This represents the funds being held by the school on behalf of the students/parents participating in the trip. Due to the Covid-19 pandemic, the trip had to be cancelled, the school is intending to return the contributions to students and parents. Any losses arising from the process of the refund intends to be apportioned amongst the students attending the trip, therefore the extent of the refund is uncertain.

## 20. 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:

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
C Block Internal Works	<i>Completed</i>	(736)	-	-	-	(736)
Bell/PA System & Fire Upgrade	<i>in progress</i>	14,624	-	(5,712)	-	8,912
106-03 Lab 4 Acoustic Ceiling Tiles	<i>Completed</i>	897	-	-	-	897
106-12 Blk H Canopy & D9 Flashings	<i>Completed</i>	(2,173)	-	-	-	(2,173)
106-06 Tech DB Upgrade	<i>Completed</i>	(4,560)	-	-	-	(4,560)
106-07 Gym Upgrade	<i>in progress</i>	(55,150)	769,555	(607,977)	-	106,428
106-09 Music Block Upgrade	<i>in progress</i>	(21,141)	262,773	(205,570)	-	36,062
106-11 Roof Replacement	<i>Completed</i>	88,629	-	(85,255)	-	3,374
Totals		<u>20,390</u>	<u>1,032,328</u>	<u>(904,514)</u>	<u>-</u>	<u>148,204</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	155,673
Funds Due from the Ministry of Education	(7,469)
	<u>148,204</u>

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
C Block Internal Works	<i>in progress</i>	(736)	-	-	-	(736)
Bell/PA System & Fire Upgrade	<i>in progress</i>	16,034	-	(1,410)	-	14,624
106-03 Lab 4 Acoustic Ceiling Tiles	<i>in progress</i>	-	4,797	(3,900)	-	897
106-12 Blk H Canopy & D9 Flashings	<i>in progress</i>	-	21,402	(23,575)	-	(2,173)
106-06 Tech DB Upgrade	<i>in progress</i>	-	19,910	(24,470)	-	(4,560)
106-07 Gym Upgrade	<i>in progress</i>	-	-	(55,150)	-	(55,150)
106-09 Music Block Upgrade	<i>in progress</i>	-	-	(21,141)	-	(21,141)
106-11 Roof Replacement	<i>in progress</i>	-	90,102	(1,473)	-	88,629
Totals		<u>15,298</u>	<u>136,211</u>	<u>(131,119)</u>	<u>-</u>	<u>20,390</u>

## 21. Funds held on behalf of Franklin South Bus Network Cluster

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	116,755	-	102,434
Funds Received from Cluster Members	723,120	102,434	690,610
Funds Spent on Behalf of the Cluster	708,963	-	676,289
Funds Held at Year End	130,912	102,434	116,755

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	95,360	55,464
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## 21. 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.

## 22. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,060	4,765
Full-time equivalent members	0.19	0.16
<i>Leadership Team</i>		
Remuneration	608,318	581,870
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	613,378	586,635
Total full-time equivalent personnel	5.19	5.16

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	190 - 200
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	2019 FTE Number	2018 FTE Number
110 - 120	-	1.00
100 - 110	-	-
	<u>0.00</u>	<u>1.00</u>

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

## 23. Compensation and Other Benefits Upon Leaving

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

	2019 Actual \$8,000	2018 Actual \$5,000
Total	1	1
Number of People		

## 24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 25. Commitments

### (a) Capital Commitments

As at 31 December 2019 the board has entered into a contract agreement for capital works, \$931,921 for gym and music block upgrade to be completed in 2020, which will be fully funded by the Ministry of Education. \$1,032,328 has been received of which \$735,436 has been spent on the project to date. This project has been approved by the Ministry.

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 26. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 27. 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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	870,379	647,292	776,374
Receivables	410,471	299,970	308,853
Investments - Term Deposits	166,297	166,297	-
Total Financial assets measured at amortised cost	<u>1,447,147</u>	<u>1,113,559</u>	<u>1,085,227</u>

### Financial liabilities measured at amortised cost

Payables	614,714	428,536	403,979
Borrowings - Loans	-	-	-
Finance Leases	116,708	12,030	142,395
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>731,422</u>	<u>440,566</u>	<u>546,374</u>



## 28. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to 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 COVID-19 pandemic:

- The School has paid \$167,960 as a deposit of the UK trip to the travel agent. Subsequent to balance date, the travel agent has refunded \$61,972 to the school as a result of the cancellation.

Subsequent to balance date, we understand the school has proceeded with refunds to the students who were anticipated to participate in the trip, of which some may be incurred using school funds.

Despite the above, nevertheless, we believe the school can still continue as a going concern in the foreseeable future.

## 29. Comparatives

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

## 30. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 13 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

### 31. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

### 32. Overseas Travel

Revenue	2019	2018
Seed Money	-	6,000
Deposits and Contributions	179,271	36,714
Fundraising	99,511	25,102
	<u>278,782</u>	<u>67,816</u>
<b>Expenses</b>		
Travel Agent (Deposit)	167,960	-
Surplus for the 2019 year	<u>110,822</u>	<u>67,816</u>

i) Residual monies left over from previous tours to get the next tour started. At the end of each tour, this money is journaled back to be used to commence the next tour.

ii) Money contributed by participants during the financial year towards the tour.

iii) Fundraising for the UK Tour is included in Locally Raised Funds (Note 3, Page 2).

iv) Initial payment to the travel agent to secure accommodation, air tickets, insurance and deposits for various whole group activities to be undertaken whilst in the UK.

v) Notes 3, 9, 12 and 19 show inconsistencies and may be due to the number of participants that were going to attend the tour. The inconsistencies could be due to the number of participants that were going to attend the tour. At this point in time, depending on the number of participants, the participants were at various stages of paying into the fund based on the amount of fundraising money they had accumulated and the amount of contributions they had paid. Also the amount of money as fundraising was added to the whole school fundraising under local funds which hence the monies would have been hard to distinguish between overseas tour fundraising and school fundraising because it all goes into the same accounts.

vi) Note 28 explains that the overseas trip was cancelled in March 2020 due to Covid-19 and that a partial refund of \$61,972 was received from the travel agent. However, the note does not explain that of the amounts collected, \$284,352 was refunded to parents, and \$22,401 provided as scholarships to students that raised more than a certain amount of fundraising. These were not refunded until 2021 after we received a refund from the travel agent and the accounts for the tour were finalised after recovering unpaid deposits. The costs incurred for the overseas trip that could not be recovered by the school of \$105,988 from the travel agent were met by fundraising monies.

# INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF TUAKAU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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

### Qualified Opinion

We have audited the financial statements of the School on pages 2 to 24, that comprise the statement of financial position as at 31 December 2019, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial statements of the School:

- Present fairly, in all material respects:
  - its financial position as at 31 December 2019; 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 4 July 2023. This is the date at which our qualified opinion is expressed.

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

### Basis for Qualified Opinion

As outlined in Note 32 the school raised funds of \$124,613 and collected parent contributions of \$215,985 (in 2019 and 2018) for an overseas trip to the UK, which was scheduled to take place in June/July 2020. The school paid a deposit of \$167,960 to the travel agent to secure accommodation, air tickets, insurance, and as deposits for activities.

We could not reconcile the fundraising and contributions for the 2019 year outlined in Note 32 to the amounts recorded in the financial statements, in particular to Notes 3, 9, 12, and 19, due to inconsistencies in the disclosures. We could also not identify where the \$167,960 deposit was recorded in the financial statements.

As a result, we were unable to confirm the accuracy and classification of the amounts recorded in the financial statements relating to the overseas trip, including revenue, expenses, and funds held in trust.

Note 28 explains that the overseas trip was cancelled in March 2020 due to Covid-19 and that a partial refund of \$61,972 was received from the travel agent. However, the note does not explain that of the amounts collected, \$284,352 was refunded to parents, and \$22,401 provided as scholarships to students that raised more than a certain amount of fundraising. The costs incurred for the overseas trip that could not be recovered by the school of \$105,988 were met by fundraising monies.

The note is therefore misstated as it omits information relevant to the readers' understanding of the events after balance date.

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 qualified opinion.

#### **Emphasis of matter – failure to meet statutory reporting deadline**

Without further modifying our opinion, we draw attention to note 31 of the financial statements, which outlines that the Board did not comply with Section 87C (1) of the Education Act 1989, by not meeting the statutory reporting deadline.

#### **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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

#### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 28 to 48, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



# TUAKAU COLLEGE

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

## **Analysis of Variance** **for 2019**

## **ANALYSIS OF VARIANCE for ANNUAL PLAN 2019**

<p><b>VISION:</b></p> <p><i>Tuakau College prepares students for life through a quality education promoting excellence in all things.</i></p>  <p><b>TUAKAU COLLEGE</b> <small>Pai rawa atu i nga mea katoa - The very best in all things</small></p>	<p><b>STRATEGIC GOALS: Tuakau College will:</b></p> <table><tr><td><p><b>Maximize opportunities for student achievement.</b></p></td><td><p><b>Lead development in local education in a continuously changing world.</b></p></td><td><p><b>Be the heart of the community where everyone wants to be.</b></p></td></tr></table>	<p><b>Maximize opportunities for student achievement.</b></p>	<p><b>Lead development in local education in a continuously changing world.</b></p>	<p><b>Be the heart of the community where everyone wants to be.</b></p>
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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 2019.

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 whaanau the actions taken to achieve these and how successful these actions have been for improving student achievement.



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

**1. STUDENT LEARNING**

<b>Years 7&amp;8 Achievement</b>		
Strategic Aim: <b>Achievement through Learning and Teaching Strategies</b>		
Annual Goal: <b>To improve achievement and teaching practice</b>		
<b>Annual Target</b>		
<b>Continue to coordinate and develop the curriculum level process in Year 7&amp;8</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ In progress</li> </ul>	<ul style="list-style-type: none"> <li>➤ PLD has been made available to all staff to improve their curriculum levelling skills. It has been successful with many of them understanding the levels and producing the evidence the students must produce to fit the correct curriculum level.</li> <li>➤ A change plan is in place with the addition of new staff in this area.</li> <li>➤ An experienced Head of Learning leads these changes</li> <li>➤ Modelling is seen through the Y7&amp;8 rubrics produced for student diplomas</li> </ul>
<b>Annual Target</b>		
<b>Move 10% of Maaori students out of the below 3 Reading to above Level 4</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ There was an increase of 2.5% achieving higher than Level 3.</li> <li>➤ Urgent interventions should have occurred earlier.</li> <li>➤ Many of the Maaori students were at levels below 2 so it was a big ask to expect many of them 10% to make the shift above Level 4.</li> <li>➤ This partial success will ensure we can continue to make a difference.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Early intervention is required</li> <li>➤ More one on one with these students is required.</li> <li>➤ More local content and context may assist with engagement of the students in reading.</li> <li>➤ Better data from contributing schools will assist with earlier interventions</li> <li>➤ Include more appropriate texts for Maaori and Pasifika students</li> <li>➤ Continue to monitor and track</li> <li>➤ Go into more depth with Kaahui Ako contributing schools to ensure a seamless transition</li> </ul>
<b>Annual Target</b>		
<b>Develop Y7&amp;8 male students in Writing to meet the achievement levels of females in this area.</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ Some success with the boys writing but once again slow progress with the improvements.</li> <li>➤ Urgent interventions and identifications may help.</li> <li>➤ This partial success will ensure we can continue to make a difference.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Early intervention is required</li> <li>➤ More one on one with these students is required.</li> <li>➤ More local content and context may assist with engagement of the students in reading.</li> <li>➤ Better data from contributing schools will assist with earlier interventions</li> <li>➤ Building confidence in boys writing has to occur through the structured programmes in all learning areas.</li> <li>➤ Continue to monitor and track</li> <li>➤ Go into more depth with Kaahui Ako contributing schools to ensure a seamless transition</li> </ul>
<b>Annual Target</b>		
<b>Move 10% males in Y7&amp;8 in Mathematics to Level 4 of the curriculum</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ Continues to be a gender gap between Year 7 males and females with a 14% difference in success at Level 4 and above but in Year 8 there has been a closing of the gap.</li> <li>➤ Reduction in the gap due to specialist teaching in both Year 7&amp;8.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue with specialist teaching</li> <li>➤ Continue to build confidence in Mathematics</li> <li>➤ Go into more depth with Kaahui Ako contributing schools to ensure a seamless transition</li> </ul>

<b>Annual Target</b>		
<b>Continue to raise literacy and numeracy in all areas through acceleration and monitoring and tracking</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ In progress</li> <li>➤ which needs adjusting each term.</li> <li>➤ Teachers analyses own data with clear guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Targets were set well in advance to assist in setting the right goal for the students.</li> <li>➤ Assessments are continued to be carried out at the correct time</li> <li>➤ The correct assessments are used.</li> <li>➤ Continued PLD is given to new and experienced staff members</li> <li>➤ Co-constructed action plan and targets are reviewed regularly.</li> </ul>
<b>Annual Target</b>		
<b>Review and measure the utilisation of digital technology to enhance learning</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ This work is gathering momentum with a limiting factor of device allocation and accessibility</li> </ul>	<ul style="list-style-type: none"> <li>➤ Each year we are increasing device numbers in this area so accessibility is increased.</li> <li>➤ PLD is necessary through the digital curriculum and digital agency mechanism for staff to improve the use of the devices purchased.</li> <li>➤ In 2020 need to complete a stocktake of the skills the staff have imparted onto the students re the utilisation of technology to enhance learning.</li> </ul>
<b>Annual Target</b>		
<b>By the end of Year 8 an increase in students receiving Diplomas by 5% with a 2% movement upwards</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ There is a 5% difference between Y8 in 2018 and 2019. There was 80% gaining certificates in 2019 and 85% in 2018. The numbers of students who where ineligible due to their attendance and their enrolment was the difference of 5%</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue to monitor and track the students</li> <li>➤ There was a 2% upward movement at Gold level with a subsequent 2% drop at Bronze. This is due to the monitoring of their own progress by the students.</li> <li>➤ An increase in number of students not getting a diploma is due to a 50% increase in enrolments which make them ineligible and an increase in the lack of attendance by more students.</li> </ul>

<b>Years 9&amp;10 Achievement</b>		
Strategic Aim: <b>Achievement through learning and Teaching Strategies</b>		
Annual Goal: <b>To improve achievement and teaching practice</b>		
<b>Annual Target</b>		
<b>A coherent process is in place for measurement of curriculum levels for literacy and numeracy</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ Work in progress</li> <li>➤ Some areas are still using e-Asttle to measure curriculum levels.</li> <li>➤ Many areas are using different resource banks to measure this</li> </ul>	<ul style="list-style-type: none"> <li>➤ Many more learning areas are using curriculum levelling.</li> <li>➤ There still needs to be continued development in this area.</li> <li>➤ A focussed development and a stocktake on where everyone is at needs to occur.</li> <li>➤ More PLD is required.</li> <li>➤ More work required in this area</li> <li>➤ How curriculum levelling, not just in literacy and numeracy, but in all curriculum areas should be documented in each scheme of work.</li> </ul>
<b>Annual Target</b>		
<b>End of 2019 we have had an increase of 10 students moving more than 2+ sub-curriculum levels</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ We had 28 students advance 2+ sub levels in Mathematics</li> <li>➤ We had 15 students advance 2+ sublevels in Reading</li> <li>➤ No students jumped 2 levels completely</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue to track and monitor the students in terms of their eAsttle levelling at Years 9&amp;10.</li> </ul>
<b>Annual Target</b>		
<b>Increase the numbers getting Diplomas by 5%</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Not Achieved	<ul style="list-style-type: none"> <li>➤ 5.7% decrease in students getting their diploma</li> </ul>	<ul style="list-style-type: none"> <li>➤ Attendance – identify possible candidates that will fail with attendance earlier and monitor and track these students</li> </ul>

	<ul style="list-style-type: none"> <li>➤ More students had problems with their attendance over the two years hence became their limiting factor</li> <li>➤ There was an increase in the numbers of students who did not gain enough points to get their diploma</li> </ul>	<ul style="list-style-type: none"> <li>➤ There are students enrolling during the year which makes them ineligible.</li> <li>➤ Monitor and track students with low points and who have a possibility of not getting their diplomas</li> </ul>
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#### Annual Target

#### Continue to develop an integrated curriculum

Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ Work in progress</li> </ul>	<ul style="list-style-type: none"> <li>➤ There is continued collaboration between learning areas to develop localise authentic curriculum which has a shared context</li> <li>➤ This work is ongoing as personnel changes</li> </ul>

#### Annual Target

#### To find alternative pathways for 'at risk' students

Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ Made good progress</li> </ul>	<ul style="list-style-type: none"> <li>➤ Developed a carving programme for the at risk Y10 students.</li> <li>➤ Tutor was a local and a parent of the students.</li> </ul>

## NCEA Achievement

### Strategic Aim: Achievement through learning and Teaching Strategies

### Annual Goal: To improve achievement and teaching practice

#### Annual Target

#### A 5% increase in gaining NCEA - 4 students Y11, 4 students Year 12 and 3 students Y13.

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ An increase of 5.4% at Level 1</li> <li>➤ An increase of 6.1% at Level 2</li> <li>➤ An increase of 27% at Level 3</li> </ul>	<ul style="list-style-type: none"> <li>➤ The results under the new enrolment-based measure has not made a difference to the results this year. In all areas they have gone up especially at Level 3.</li> <li>➤ Continue to monitor and track students.</li> <li>➤ Increase the opportunities for students to achieve.</li> <li>➤</li> </ul>

#### Annual Target

#### Investigate and implement a timetable that best suits learning for our students

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ The new timetable was put in place</li> </ul>	<ul style="list-style-type: none"> <li>➤ Much discussion re: what everyone wanted in a new timetable structure. Consensus was decided around the composition of the new timetable.</li> <li>➤ Modules are introduced in the senior school for all students.</li> <li>➤ Shorter periods and double periods introduced for senior classes</li> <li>➤ Difficulty was fitting the present staff into the new timetable format ensuring fair and equitable distribution without compromising student and staff welfare.</li> <li>➤ The new timetable has the opportunity to grow from strength to strength.</li> <li>➤ Change management has to reduce resistance in all areas</li> </ul>

#### Annual Target

#### To continue to provide alternative pathways for our senior students

Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ We intend to introduce modules in 2020 after reviewing and consulting on alternative timetables.</li> <li>➤ These modules are <b>NOT alternative</b> pathways because it was decided that they will be compulsory.</li> <li>➤ They will develop the front end of the NZ Curriculum around the key competencies as well as giving students the soft skills when they enter the work force.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Modules will be introduced at Levels 1, 2 &amp; 3. They are based on the key competencies.</li> <li>➤ They will have assessments associated with them.</li> <li>➤ Ongoing work to ensure they are worthwhile.</li> <li>➤ Wanted to ensure the right teacher is taking the modules. Ensure in future years that these are timetabled first around all other areas</li> <li>➤ Trades and the use of outside providers is still being used to provide the alternative pathways. Far-Net-Zoom conferencing and teaching has become more prevalent offering subjects we cannot offer e.g. Psychology</li> </ul>



<b>Annual Target</b>		
<b>To participate in the national NCEA review and develop a plan for any changes that are implemented</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ A submission was made through various Principal groups around ensuring that Tuakau College's voice is in the forum where there are changes to NCEA.</li> <li>➤ Teachers are involved in the change management groups at subject levels</li> <li>➤ We have responded to the various forums and the changes that may be implemented</li> <li>➤ Waiting in anticipation to the final changes in 2020</li> </ul>

<b>Maaori Achievement</b>		
<b>Strategic Aim: Achievement through learning and Teaching Strategies</b>		
<b>Annual Goal: To improve achievement and teaching practice</b>		
<b>Annual Target</b>		
<b>Move 10% of Maaori students out of the below 3 Reading to above Level 4 in Y7&amp;8</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ In 2018 there were 33 students or 52% of students below Level 3. In 2019 there were 15 students or 15%	<ul style="list-style-type: none"> <li>➤ A significant reduction of 18 students out of the below category up into the At and Above category. This is a good reduction</li> <li>➤ This was a goal for 2019 to reduce the number of Maaori students at this level. This was achieved.</li> <li>➤ Continue to monitor and track Maaori student progress</li> </ul>

<b>Annual Target</b>		
<b>Implement Reo Rua a bilingual programme at Y7&amp;8</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Work in progress	<ul style="list-style-type: none"> <li>➤ In 2019 was the first year for bilingual education as a Reo Rua course.</li> <li>➤ Implementation went smoothly with many students selecting to place themselves in the bilingual education approach.</li> <li>➤ Year 7 there were 22 students and in Year 8 17 students</li> <li>➤ Ongoing PLD for staff to ensure we have the capacity to offer Reo Rua.</li> <li>➤ Ongoing liaison work with the MOE around the implementation and ongoing work for Reo Rua</li> <li>➤ Plan to move Year 8 into Year 9 in 2020. Reo Rua into the Middle College.</li> </ul>

<b>Annual Target</b>		
<b>Put in an implementation plan for Reo Rua to move into Year 9 and then 10</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Work in progress	<ul style="list-style-type: none"> <li>➤ Implementation plan in place</li> <li>➤ Review of the first year was completed and these results were used to modify programmes</li> <li>➤ Year 9 implementation saw a fall off of students which was made up with new enrolments.</li> <li>➤ All students have to do Year 9 Te Reo Maori</li> <li>➤ Review the implementation to ensure movement into Year 10 occurs.</li> </ul>

<b>Annual Target</b>		
<b>Survey the use of Te Reo Maori in all classrooms</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ More learning by all staff is to be completed</li> <li>➤ Use of the Te Reo Maori staff has to be monitored so that they are not overused.</li> <li>➤ Identify competent speakers of Te Reo and to use them in our pumananwa whanau classes.</li> </ul>

Annual Target		
<b>Increase the rates of Maaori achievement in NCEA -15% at all Levels:6-Y11 students, 7-Y12 students and 4- Y13 students.</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ In Level 1 there was NO change to the pass rates for Maaori.</li> <li>➤ In Level 2 there was an increase of 22.7% rise in Maaori achievement</li> <li>➤ In Level 3 there was an increase of 14.2% rise in Maaori achievement</li> </ul>	<ul style="list-style-type: none"> <li>➤ Level 1 needs to be a focus in 2020.</li> <li>➤ Tracking and monitoring of all students especially Maaori students need to be prevalent.</li> <li>➤ Ensuring that the enrolment criteria is met by more of the Maaori cohort</li> <li>➤ Level 2 and 3 have good indicators of improvements so a review on what is happening at this level will give insight to what to do at Level 1.</li> </ul>
Annual Target		
<b>Complete a Hui Whakarewa and Rongohia te hau to gather baseline data around cultural responsive teaching at Tuakau College and compare to previous measurements</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ Not completed but work in progress through he Kaahui Ako.</li> </ul>	<ul style="list-style-type: none"> <li>➤ With the focus on establishing Reo Rua has meant this was delayed.</li> <li>➤ Many of the new teachers coming in with a good understanding of culturally responsive teaching.</li> <li>➤ Much work is being completed through the Kaahui Ako and not only allows Tuakau College but all contributing schools to gather data as a community of learning.</li> </ul>
Annual Target		
<b>Investigate alternative pathways for engaging Y10 Maaori Boys – a carving module</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Maaori and Non-Maaori boys were identifying to participate in a Y9&amp;10 enhancement class where carving was the focus.</li> <li>➤ A local carver was used to facilitate this pathway.</li> </ul>
Annual Target		
<b>Increase the staff and student knowledge of the Treaty of Waitangi through narratives and PLD</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ During scheduled time work was completed in this area.</li> <li>➤ PLD was provided by the Te Reo Maaori learning area.</li> <li>➤ More work to be completed in 2020 as a kaahui ako.</li> </ul>

## 2. IMPROVEMENT PLAN – STAFF DEVELOPMENT

Professional Learning and Appraisal		
Strategic Aim: <b>Improve achievement through improvements in pedagogy and teaching practices</b>		
Annual Goal: <b>To increase the amount of PLD</b>		
Annual Target		
<b>Ongoing delivery review of PLD</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved ....Ongoing work	<ul style="list-style-type: none"> <li>➤ Completed and ongoing</li> </ul>	<ul style="list-style-type: none"> <li>➤ A review of where we are at was completed</li> <li>➤ These strands have started and will need to be focussed on are: <ul style="list-style-type: none"> <li>○ Digital Curriculum</li> <li>○ Cultural Responsiveness</li> <li>○ Curriculum Levelling</li> <li>○ Restorative Practices</li> <li>○ Ongoing PB4L</li> <li>○ Te Reo Maaori language capability</li> <li>○ Development of Bilingual Education</li> <li>○ NCEA changes</li> </ul> </li> <li>➤ These will run over the next three years</li> </ul>

<b>Annual Target</b>		
<b>Continue to deliver ICT and Te Reo Maori modules are delivered regularly</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ Delivered through Staff Meeting and PLD time.</li> <li>➤ Delivered through modules based the the ability of the staff member. A set of 4 modules were run over the term and advanced and beginners work was completed with all staff.</li> <li>➤ ICT-was effective use of Google Classroom and KAMAR.</li> <li>➤ Te Reo Maori was whaikorero and pronunciation.</li> </ul>
<b>Annual Target</b>		
<b>Embed the new professional standards</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Ongoing work	<ul style="list-style-type: none"> <li>➤ This was a transitioning time to change the format of the appraisal process.</li> <li>➤ Big changes were made through the settling of the collective agreement where appraisal was to be down scaled</li> <li>➤ Ongoing work on the downsizing of the requirement for appraisal</li> <li>➤ Realized that Appraisal still had to happen but what was required by staff was minimised to release time for other things to be completed as well as the well-being of the staff</li> </ul>
<b>Annual Target</b>		
<b>Continue to develop support staff appraisals</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Ongoing	<ul style="list-style-type: none"> <li>➤ Reset support staff meetings to discuss their appraisals.</li> <li>➤ Downsize what is required.</li> <li>➤ Changing the emphasis to staff development NOT compliance</li> <li>➤ Development of each job descriptions was occurring with many of the support staff.</li> <li>➤ Meetings were successful acting as a conduit - allowing more say from support staff about their work</li> </ul>

### 3. IMPROVEMENT PLAN – CURRICULUM DEVELOPMENT

<b>Programmes of Learning</b>		
Strategic Aim: Improve achievement through curriculum developments		
Annual Goal: Continue to develop different pathways across the curriculum		
<b>Annual Target</b>		
<b>A curriculum review and delivery(timetable) inquiry is completed and implemented</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ A new timetable structure will be delivered in 2020.</li> <li>➤ Survey of parents, staff and students was completed.</li> <li>➤ Introduction of modules at Years 11-13 based on key competencies and in support of Well-being</li> </ul>
<b>Annual Target</b>		
<b>The numbers of Trades students remain consistent</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ Students continue to get the best from the Trades academies we are involved with</li> </ul>
<b>Annual Target</b>		
<b>Increase the use of VC delivery by 10% to enable courses to be delivered effectively</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
☑ Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ Continue to get more students to complete some of their subjects online through FarNet and VC.</li> <li>➤ Types of subjects offered to students has increased for example students have taken to Psychology</li> <li>➤ The Head of VC has processes and programmes sorted and student support to do these courses has improved.</li> </ul>

Annual Target		
A development of Services academy is in place		
Outcome	Analysis (Reason for Variation)	Evaluation
...Ongoing work	<ul style="list-style-type: none"> <li>➤ Reviewed and ongoing</li> </ul>	<ul style="list-style-type: none"> <li>➤ Communication and pathways have improved.</li> <li>➤ Development of Courses in Years 11 &amp;12 for 2020.</li> <li>➤ Development of taster courses for students to encourage them to select to do High Wire Trust courses</li> <li>➤ Ongoing discussions around how we can improve the Services academy with High Wire trust occurred.</li> <li>➤ Possibility that High Wire will withdraw from Tuakau College due to lack of students and personnel.</li> <li>➤ Investigated another provider for the Services academy but it was too expensive.</li> <li>➤ NZQA issues were sorted.</li> <li>➤ Senior leadership team struggled with the chain of command concept.</li> </ul>

## Pathways to Success

Strategic Aim: Improve achievement through curriculum developments

Annual Goal: To increase the number of students gaining success

### Annual Target

Reduce combined classes by alternative pathways or increased roll numbers in senior school

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed by reducing the number of combined classes by 50%-in 2017 there were 18 combined classes reduced to 9 in 2018.</li> </ul>	<ul style="list-style-type: none"> <li>➤ We have had to be tough on the option choices students are selecting with the staffing we have. This has helped reduce the number of courses we have had to combine.</li> <li>➤ Looking forward to the new timetable where we may get a further reduction in combined classes for 2020.</li> <li>➤ As the roll grows this may help reduce combined classes but this may not occur in 2020 as we are implementing a new timetable structure.</li> <li>➤ This has been a priority around teacher and student wellbeing to reduce the stress of combining courses and teaching materials</li> </ul>

### Annual Target

Ongoing work on career plans for all Y11-13 students

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ An improvement with Careers advisor seeing most students.</li> <li>➤ The Careers evening was a huge success especially when we were the organising school.</li> <li>➤ There will be continued work in this area in the light of modules being introduced in 2020 to support career development.</li> </ul>

### Annual Target

Reduce the number of students in the non-achieve areas of the Diplomas by 5%

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Not Achieved	<ul style="list-style-type: none"> <li>➤ Not achieved. At Year 8 there was an increase of 5 students and in Year 10 an increase of 8 students not getting their diplomas.</li> </ul>	<ul style="list-style-type: none"> <li>➤ A closer look at student attendance, enrolments through the year and ensuring students get the points required.</li> <li>➤ More monitoring and tracking of students through the two years is required.</li> <li>➤ Rubric review to ensure the students can achieve at each level.</li> </ul>

### Annual Target

Implement alternative curriculum programmes in Year's 9 &10

Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ Some work done</li> </ul>	<ul style="list-style-type: none"> <li>➤ Only one new course and this was the carving course for Y9 and 10 boys who were not engaged in the curriculum.</li> </ul>

Annual Target		
<b>Develop and use 'Work Experience' and Alternative Education more effectively in 2019</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	➤ Not completed	➤ Some of this work was picked up in other areas.

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

#### 4. IMPROVEMENT PLANS – Modern Learning

Annual Target		
<b>Innovative Learning Spaces</b>		
Strategic Aim: <b>Improve achievement in an environment conducive to learning and teaching</b>		
Annual Goal: <b>To have majority of classrooms converted to ILEs</b>		
Annual Target		
<b>Music room is completed by end 2019</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Work in progress	<ul style="list-style-type: none"> <li>➤ All rooms have been made digitally capable.</li> <li>➤ A review was carried out re: use of furniture and more has been purchased to make them more IEL.</li> <li>➤ More to do over the following year.</li> <li>➤ More work required on upskilling of staff to use the innovative spaces better.</li> </ul>
Annual Target		
<b>Gym renovations are completed by the end of 2019</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	➤ Work has commenced and is due to be finished by Term 1 2020	<ul style="list-style-type: none"> <li>➤ Waiting for all the contract work has delayed this project.</li> <li>➤ Work has started by the end of 2020.</li> </ul>
Annual Target		
<b>Admin area is redesigned and a plan in place for the next project</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> <b>Partially Achieved</b>	➤ Design ideas have been given but need to engage in another architect	<ul style="list-style-type: none"> <li>➤ Admin is the next project</li> <li>➤ The government giving more money to schools for an existing project has allowed us to expand the Admin design further.</li> <li>➤ Premise for the design is Health and Safety with the student centre area being congested with sick students, angry parents, Deans work and student centre work. Need separation of tasks for better Health and Safety.</li> </ul>
Annual Target		
<b>A further development plan is designed and completed for the next 5 years</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Ongoing	➤ Master plan revisited in 2020
Annual Target		
<b>More projectors and Chrome books are available to students for learning</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ All areas have projectors and chromebooks	<ul style="list-style-type: none"> <li>➤ Include in the digital plan to increase the number of chromebooks for all the students.</li> <li>➤ More and more work is online.</li> <li>➤ Education Perfect will increase the demand for chromebooks in all classrooms.</li> <li>➤ Further developments in this area are required.</li> </ul>



Annual Target		
<b>A Playground is planned for funding purposes</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Design of playground was completed after consultation with community, PE/Health department and other areas.</li> <li>➤ Letters of support were sort after from the community which were received and added to the application to NZCT.</li> <li>➤ A funding application was sent to NZCT.</li> </ul>
Annual Target		
<b>Roll growth is planned for</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ New timetable in place.</li> <li>➤ Curriculum class sizes have been determined except we have had an unusual number of enrolments in year 8 which has made these classes big.</li> <li>➤ Predicted numbers and staffing has been determined and the BOT have agreed to overstaff by 2 FTEs</li> <li>➤ Created further Whaanau classes for increased numbers</li> <li>➤ New staff in place for 2020</li> </ul>

## 5. IMPROVEMENT PLANS – A Digital World

ICT		
Strategic Aim: <b>Improve 21<sup>st</sup> century learner capability</b>		
Annual Goal: <b>To improve the present ICT platform we have</b>		
Annual Target		
<b>Digital curriculum is written and implementation plan in place for 2020</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>➤ Making progress</li> </ul>	<ul style="list-style-type: none"> <li>➤ Head of Technology has been meeting with a facilitator around the Digital curriculum.</li> <li>➤ Distinguished between Digital capability and Digital Agency.</li> <li>➤ Started to gather data around digital fluency in all learning areas.</li> <li>➤ Digital curriculum is written</li> </ul>
Annual Target		
<b>Completed a review of ICT support/provider</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ A desktop review was completed</li> <li>➤ A plan for changes will occur for 2020</li> <li>➤ Very pleased with the service we have been given by NewEra-the provider.</li> <li>➤ Has become very hassle free for the school.</li> <li>➤ They have been able to sort out the time delay in getting minor issues resolved with staff.</li> <li>➤ Having a technician on site has been invaluable.</li> <li>➤ More and more staff capability is seen with the support from NewEra.</li> </ul>
Annual Target		
<b>Increase the levels of chromebooks in the school</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Purchasing more chromebooks as they become available.</li> </ul>
Annual Target		
<b>A BYOD plan is written and implemented</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	<ul style="list-style-type: none"> <li>➤ Not completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ A discussion in 2020 with the BOT and the community around what BYOD will look like for students and their families at Tuakau College.</li> </ul>

Annual Target		
PLD - ICT is submitted		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	➤ Completed	➤ We were awarded PLD with the ICT digital advisor

## 6. IMPROVEMENT PLANS – Te Kaahui Ako o te Puuaha o Waikato

### Teaching and Learning

Strategic Aim: **To align the Goals of the kaahui ako to Tuakau College**

Annual Goal: **To develop a plan related to the Strategic Aim.**

#### Annual Target

**Review our transition within the school to support the Kaahui Ako plan**

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ Transition into school has been reviewed and changes are being implemented.</li> <li>➤ Transition of staff has also been reviewed.</li> <li>➤ Found that what we had was very rigorous and now needs to be enhanced when issues arise.</li> <li>➤ Found that more liaison and expectations between schools needs to occur.</li> </ul>

#### Annual Target

**To continue to develop curriculum levelling that fits in with the Kaahui Ako development in this area**

Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Work in progress	<ul style="list-style-type: none"> <li>➤ Writing levelling PLD was completed.</li> <li>➤ More work around levelling with all schools is needed.</li> </ul>

### Cultural Responsive Communities

Strategic Aim: **To align the Goals of the kaahui ako to Tuakau College**

Annual Goal: **To develop a plan related to the Strategic Aim.**

#### Annual Target

**Hui Whakarewa is reintroduced**

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Not Achieved	➤ Not completed	<ul style="list-style-type: none"> <li>➤ With the focus on establishing Reo Rua has meant this was delayed.</li> <li>➤ Many of the new teachers coming in with a good understanding of culturally responsive teaching.</li> <li>➤ Much work is being completed through the Kaahui Ako and not only allows Tuakau College but all contributing schools to gather data as a community of learning.</li> </ul>

#### Annual Target

**Rongohia Te Hau is reintroduced**

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Not Achieved	➤ Not completed	<ul style="list-style-type: none"> <li>➤ Many of the new teachers coming in with a good understanding of culturally responsive teaching.</li> <li>➤ Will review to do in 2020</li> </ul>

#### Annual Target

**Targets for Maaori students are implemented**

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ Maaori learning and assessment targets were set and a mixed set of results. Attendance increased, the results increased in Year 12 and more and more students are achieving in Y7&amp;8 and Y9&amp;10.</li> <li>➤ Determine what cohorts are doing instead of whole year levels and this will give a better indication on whether targets are being met or not.</li> </ul>

<b>Annual Target</b>		
<b>Continue to build on the success of Pumanawa and Reo Rua</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Completed	➤ Evaluations are very positive around the development of these two areas

<b>Annual Target</b>		
<b>Build capacity within the staff with Te Reo Maaori</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Ongoing work for all	<ul style="list-style-type: none"> <li>➤ We have been working on this every week with the use of Te Reo in the classroom and outside the classroom. Also been completing this across the kaahui ako.</li> <li>➤ Continue to develop human resources in this area.</li> </ul>

<b>Wellbeing</b>		
<b>Strategic Aim: To align the Goals of the Kaahui ako to Tuakau College</b>		
<b>Annual Goal: To develop a plan related to the Strategic Aim.</b>		

<b>Annual Target</b>		
<b>PB4L as a school wide approach will address wellbeing</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
.... <b>Ongoing work</b>	➤ In progress	<ul style="list-style-type: none"> <li>➤ Expectation charts are in each classrooms so everyone knows what is expected.</li> <li>➤ Ongoing discussions need to occur around restorative practices</li> <li>➤ Ongoing discussions around consistent approaches and staff supporting each other and students</li> <li>➤ Discussions around the “positives” and the reward systems-need to be in place by end of 2020</li> <li>➤ Collective approaches used for students</li> </ul>

<b>Annual Target</b>		
<b>Timetable structure will address staff wellbeing</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b> .... <b>Ongoing work</b>	<ul style="list-style-type: none"> <li>➤ Some changes</li> <li>➤ In progress with more work to do</li> </ul>	<ul style="list-style-type: none"> <li>➤ Curriculum in smaller bits with periods shorter</li> <li>➤ Double period for practical subjects</li> <li>➤ Each staff member has the required non-contact time within the timetable</li> <li>➤ Staff do not have to attend assembly-optional</li> <li>➤ One of their non-contact periods cannot be used-called their 'latte' period</li> </ul>

<b>Annual Target</b>		
<b>Continue to increase the events to promote wellbeing in the school</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b> .... <b>Ongoing work</b>	➤ Small increase in events	<ul style="list-style-type: none"> <li>➤ Attendance recognised as a key to engagement and this was integrated into activities and school wide events. It has encouraged students to do better</li> <li>➤ More student run assemblies were seen</li> <li>➤ More involvement of students in the decision making through student council was seen e.g. Heat pumps in some rooms</li> <li>➤ Basketball hoops up for the students to use at lunchtime and interval</li> <li>➤ Focus of celebration at all the assembly events with an increase in whaanau, levels assemblies</li> </ul>

**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. IMPROVEMENT PLANS – Student Engagement

### Attendance

Strategic Aim: **Improve student Attendance**

Annual Goal: **To raise the levels of Attendance overall**

Annual Target		
<b>Continue to monitor and track attendance data for improvements in engagement</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Completed	<ul style="list-style-type: none"> <li>➤ Attendance in all levels went up between 2-4%.</li> <li>➤ Better monitoring by staff improved attendance</li> <li>➤ The use of attendance for extracurricular assisted in raising the attendance rates.</li> <li>➤ Tracking and monitoring the entry of students by teachers made a difference.</li> </ul>
Annual Target		
<b>Improve the numbers of students arriving late to school</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Completed	<ul style="list-style-type: none"> <li>➤ Deans monitored the lateness of students.</li> <li>➤ Families and whanau were immediately contacted to find the reasons for absence.</li> <li>➤ Punitive systems were used along with restorative practices to improve attendance across the school.</li> </ul>
Annual Target		
<b>Improve teacher monitoring and tracking of student attendance</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Completed	<ul style="list-style-type: none"> <li>➤ Every teacher improved and were reminded about ensuring their attendance and follow-up was completed.</li> </ul>
Annual Target		
<b>85% of student attendance used across the school for extracurricular activities is implemented</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Completed	<ul style="list-style-type: none"> <li>➤ Was very successful in most areas.</li> <li>➤ Many staff found it difficult to apply the criteria but they found that the application of the criteria was simple.</li> <li>➤ Continue to refine this across all areas and complete a review about its effectiveness and application</li> </ul>

### Retention & Transition

Strategic Focus: **Improve retention and transition of students**

Annual Goal: **To increase retention rates and have a smooth transition programme for students**

Annual Target		
<b>Increase retention by 10%</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	➤ Not achieved	<ul style="list-style-type: none"> <li>➤ Retention rates have not changed. It is dynamic as it changes from year to year but students make decisions on whether to leave school or not and is a nature of the cohort and school community.</li> <li>➤ We have changed courses, updated our timetable, improved technology for online access to improve in this area.</li> </ul>

		<ul style="list-style-type: none"> <li>➤ We must realise that students are getting jobs and going into courses which are suitable for them. This is a positive and does not allow us to retain the students.</li> <li>➤ In future monitor and track where the students are going as a better indication of their transition and ensuring they are making the right choices.</li> </ul>
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#### Annual Target

#### Review why students are leaving and report to the Board

Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ Completed monthly</li> </ul>	<ul style="list-style-type: none"> <li>➤ Needs to have a summary for the year in the December report.</li> <li>➤ Need to further set up KAMAR so this information is easy to get.</li> <li>➤ Reduce the number of unknown destinations as the students leave school.</li> </ul>

#### Annual Target

#### Transition plan is in place

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Improved transition from contributing schools to Tuakau College.</li> <li>➤ A revamped plan for students moving within the school. There are designated roles various teachers, Deans etc are having to do to ensure smooth changeover from one-year level to the next.</li> <li>➤ A review to carry out for 2020</li> </ul>

#### Annual Target

#### 85% of student attendance used across the school for extracurricular activities is implemented

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ This was applied to all extra-curricular events.</li> <li>➤ It was difficult for some coaches etc having to stand-down students from their sport due to attendance.</li> <li>➤ The levels need to be looked at.</li> <li>➤ Flexibility has been built into the system and is applied on a case by case basis.</li> <li>➤ 2020 will be able to do the whole year. 2019 was based on three terms which did make it difficult.</li> <li>➤ Students and whanau were warned and it did make a difference to some of the students attendance.</li> <li>➤ Difficulty with the Overseas tour when students are committing to paying large amounts of money and then being told they cannot go due to Attendance. The key is the monitoring, tracking and informing of students and parents/caregivers.</li> <li>➤ A review needs to be carried out in 2020.</li> </ul>

## 8. IMPROVEMENT PLANS – School Wellbeing

### PB4L

Strategic Aim: **Provide a safe learning environment**

Annual Goal: **To build capacity around PB4L**

#### Annual Target

#### A regular meeting slot and team for PB4L is in place

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Successful in the sense that as a staff we have managed to focus on PB4L.</li> <li>➤ Made significant progress after re-doing much of the work we had done before.</li> <li>➤ Great team in place and this has spearheaded the movement forward.</li> <li>➤ PB4L has started to become part of our 'kawa' and not just another initiative. It has to be thought of as the way we do things around here.</li> </ul>



		➤ Behaviour chart, posters of expectations have all been completed and in 2020 we will outline and implement the rewards and restorative practices revamp.
<b>Annual Target</b>		
<b>Mana Enhancement training has occurred</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	➤ Not completed	<ul style="list-style-type: none"> <li>➤ Realised that this is part of restorative practices and will be implemented as part of the PLD work in 2020.</li> <li>➤ Parts of this programme have been used by individual teachers and has been successful.</li> </ul>
<b>Annual Target</b>		
<b>Standard classroom matrix is implemented</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ Completed	<ul style="list-style-type: none"> <li>➤ Printed and in every classroom.</li> <li>➤ Much discussion around the application of the expectations BUT the manner in which they are written allows for a more consistent approach.</li> </ul>
<b>Annual Target</b>		
<b>To be at end of Tier 1 at the end of the year</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<b>....Ongoing work</b>	➤ Work in progress	➤ Still work to completed in 2020 before we finally get there.

## Behaviour Management

Strategic Aim: **Provide a safe learning environment**

Annual Goal: **To continue to develop this through PB4L**

**Annual Target**

**The Policy is completed**

Outcome	Analysis (Reason for Variation)	Evaluation
<b>....Ongoing work</b>	➤ Ongoing	<ul style="list-style-type: none"> <li>➤ Developed through the PB4L process.</li> <li>➤ Clarity is given in the staff handbook.</li> </ul>

**Annual Target**

**Stand-downs are reduced by 10% (7 less students)**

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	➤ Went up by 10 students	<ul style="list-style-type: none"> <li>➤ Looking at more alternatives to stand-down and we know that the revamped behaviour matrix and its application will see a reduction.</li> <li>➤ As the roll grows we will get more students needing a stern approach so therefore the systems have to be rigorous and fair.</li> <li>➤ Tracking and monitoring behaviour has increased stand-downs due to the fact that students cannot get away with the serious incidents and the school is dealing with them.</li> </ul>

**Annual Target**

**Suspensions are reduced by 10 students to 3 suspensions**

Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	➤ A reduction to 4 suspensions a reduction of 9.	<ul style="list-style-type: none"> <li>➤ Using alternatives to suspension.</li> <li>➤ Using: <ul style="list-style-type: none"> <li>○ Alternative Education placements</li> <li>○ Awhi Whaanau intervention</li> <li>○ More discussions with whaanau and the student about their direction and suggesting a change in school is an option.</li> <li>○ Use of work experience</li> <li>○ Use of the Y10 Carving course to curb behaviour as well as engaging the student.</li> <li>○ The Board of Trustees having discussions around the right pathway for the recalcitrant students and what to do with them</li> </ul> </li> <li>➤ Monitoring and tracking behaviours helps with student behaviour.</li> </ul>

Annual Target		
<b>PB4L process will impact and reduce the number of serious classroom incidents</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ PB4L has been a focus and takes time to impact in all classrooms</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continued work needs to occur over the next three years to embed concepts and behaviours for students and staff.</li> </ul>

## 9. IMPROVEMENT PLANS – Community Engagement

Linking with the Community		
Strategic Aim: Engage with the community		
Annual Goal: To increase engagement with the school community		
Annual Target		
<b>A student Interact/International club is introduced through Rotary</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ A rotary interact club is functioning well in the school.</li> <li>➤ Project based they are completing good work and the numbers are growing.</li> </ul>
Annual Target		
<b>More of the school community attend the Poukai</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Many staff work and attend the Poukai at the various Marae every year.</li> <li>➤ Need to ensure the school has a presence at as many as possible.</li> <li>➤ Can be a Kaahui Ako goal for 202 and beyond.</li> </ul>
Annual Target		
<b>Review and implement a different concept of Academic conferencing to increase interactions</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ Have been reviewed and trialed different formats.</li> <li>➤ Went back to the 'Speed Dating' concept for subject conferencing. This was very successful and the staff and the community enjoyed it thoroughly.</li> <li>➤ Conferencing at the beginning of the year where students set goals still occurs and is also successful.</li> <li>➤ Still require PLD as to what a good conference looks like.</li> </ul>

## 10. IMPROVEMENT PLANS – International

Annual Target		
<b>An International committee is in place and functioning</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>➤ Completed</li> </ul>	<ul style="list-style-type: none"> <li>➤ To assist with the running of the international programme a committee was set up to look at finances, goals and to ensure the programme is functioning well.</li> <li>➤ The committee also gets more staff involved in key decisions around increasing the capabilities of the programme.</li> </ul>
Annual Target		
<b>A review of International Education is completed</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>➤ Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>➤ Some work has been completed but more needs to be done.</li> <li>➤ More regular meetings need to occur for International to function better.</li> <li>➤ Processes of the school need to be followed.</li> <li>➤ Relationships with members of the committee and the staff need to be built.</li> <li>➤ Great community input in 2019.</li> </ul>

		➤ International coordinators work and job description was revamped and the hours of work were adjusted.
<b>Annual Target</b>		
<b>Increase the number of fulltime FTE to 5 from 0</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Work in progress	<ul style="list-style-type: none"> <li>➤ Building better relationships with agents was the key to gaining further FTES.</li> <li>➤ In 20-19 we had ¾ of a full time FTE and the rest were short term stays which generated a number of FTE but NOT fulltime.</li> </ul>
<b>Annual Target</b>		
<b>Reduce the number of groups per year by 50% with an increase in fulltime FTEs</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Work in progress	➤ Can only do this if we have full-time FTEs so the numbers of groups increased in 2019.
<b>Annual Target</b>		
<b>Review job description and conditions of International Manager</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	➤ Completed	➤ Job description and conditions of work were revamped, negotiated and a new contract was signed for 2020 implementation.
<b>Annual Target</b>		
<b>Relook at all marketing material and revamp for 2020</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	➤ Ongoing	<ul style="list-style-type: none"> <li>➤ Folders were revamped.</li> <li>➤ Website work was completed.</li> <li>➤ International added to the Bulletin 2020</li> </ul>
<b>Annual Target</b>		
<b>Look at a relocation plan for International to a more visible and appropriate place in the school</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input checked="" type="checkbox"/> Achieved	➤ Completed	<ul style="list-style-type: none"> <li>➤ Moved out of the Admin block and set up an International Centre in Te Whaanau.</li> <li>➤ This has a large office with a conference space. It has a waiting area and is right next door to the ESOL and Learning Centre teaching space.</li> <li>➤ More work need in beautifying and bring things up to standard.</li> </ul>
<b>Annual Target</b>		
<b>Ensure a three year strategic plan is in place</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved	➤ Work in progress	<ul style="list-style-type: none"> <li>➤ Plan in development and will be finalised in 2020</li> <li>➤ Using other school models</li> </ul>
<b>Annual Target</b>		
<b>Marketing in Asia(Vietnam, Korea, China and Japan), South America and Europe is completed this year.</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
....Ongoing work	➤ Ongoing	<ul style="list-style-type: none"> <li>➤ In 2019 International marketed and visited Japan and Vietnam. International also attended the ICEF conference in Darwin.</li> <li>➤ South America and Europe were put on hold</li> </ul>
<b>Annual Target</b>		
<b>To produce a surplus for a project within the school.</b>		
Outcome	Analysis (Reason for Variation)	Evaluation
<input type="checkbox"/> Partially Achieved ....Ongoing work	➤ Achieved and ongoing	<ul style="list-style-type: none"> <li>➤ A small surplus was produced but did not go into a project.</li> <li>➤ Profit from International will grow with more full time equivalents(FTEs).</li> </ul>





# **TUAKAU COLLEGE**

**KIWI SPORT STATEMENT  
2019**

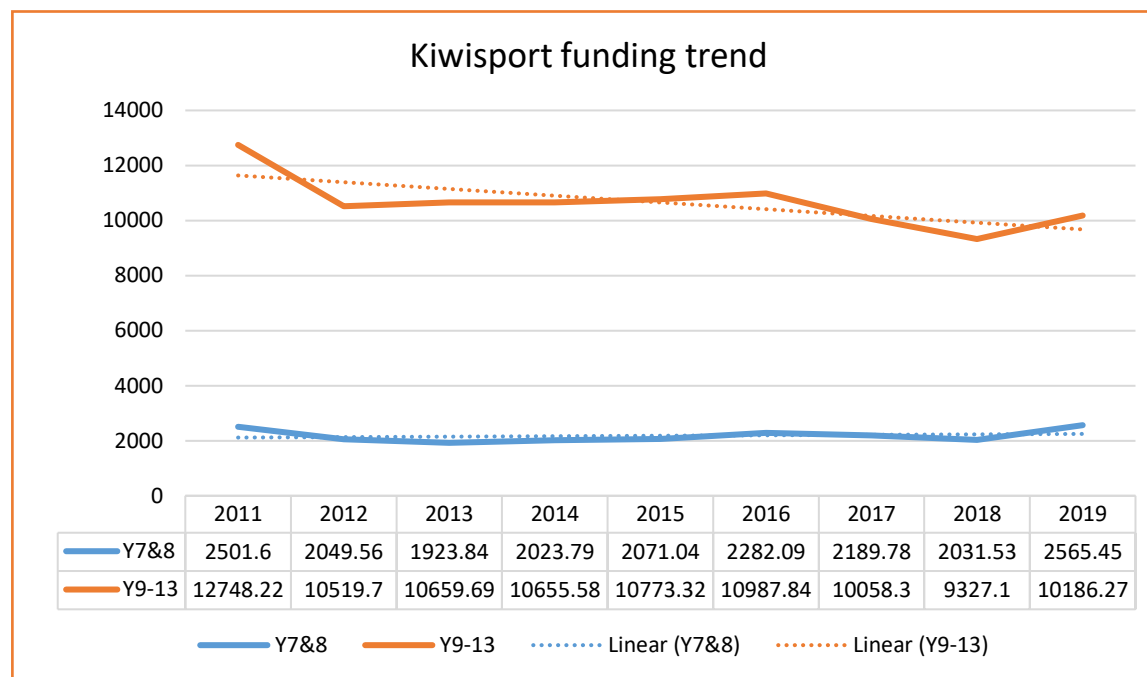
**KIWI SPORT**

## The Kiwisport funding 2019:

The kiwisport funding over the past three years has shown a decline. These figures are based on roll numbers and the overall roll over the past three years has declined. In 2019 there was an increase in funding since 2016. This means less funds from other areas has been used to counteract the fluctuating income for Sport at Tuakau College. The fluctuations does put sport at risk and breaks the continuity of providing the necessary administration for sport. We predict we are going to increase in roll over the next 5 years meaning a further increase in funding. The growth curve is heading upwards.

The money received in 2019 was:

Year 7 & 8: **\$2565.45** an increase of **\$533.92** from 2018  
Years 9-13: **\$10186.27** an increase of **\$859.17** from 2018



Ref 7000.01.200

All of the money has been allocated to fund the **Sports Co-ordinators** position. As a school we add in an additional \$20,000 from operations grant to supplement the Sports Coordinators role. This is an essential position in the school to support the Physical Education/Health department and to implement, promote, monitor, and encourage sport at Tuakau College.

An ongoing review occurs each year around participation and the number of sports we offer. An incentive scheme for staff to take sport will be looked at. Also when the College employs staff we always look for staff that will commit to extra-curricular sport.

Our kiwisport goals are to:

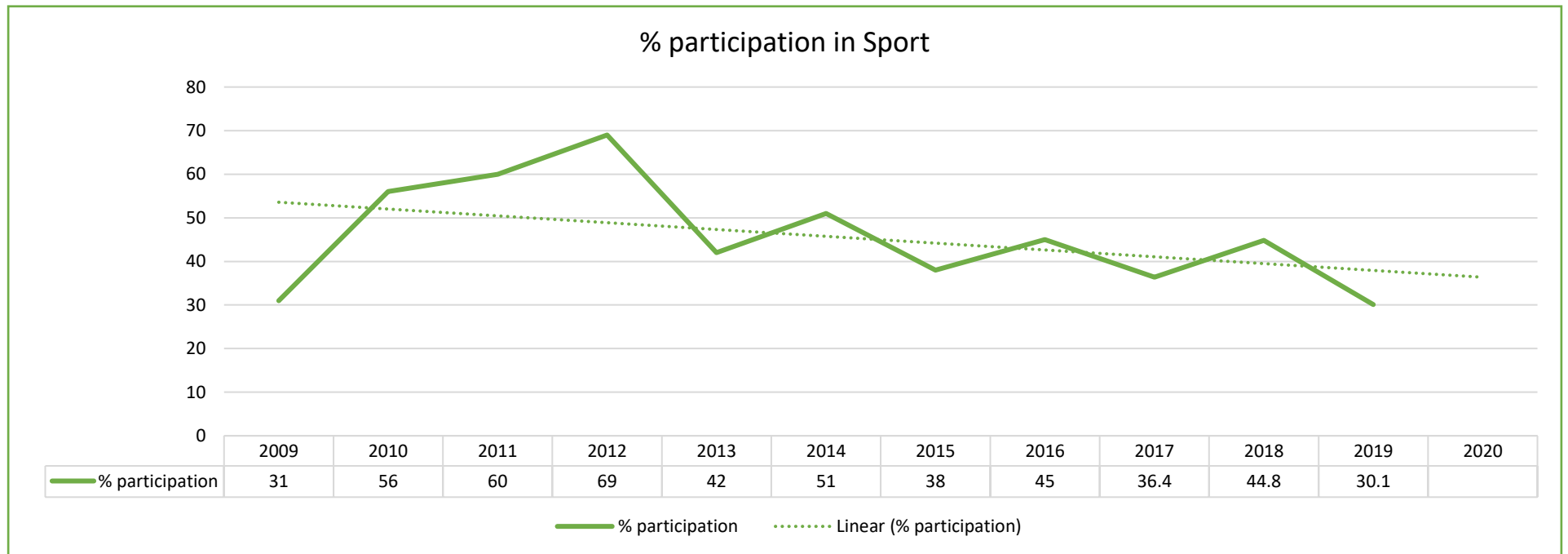
- **Continue to increase the number of students participating in sport at Tuakau College and to**
- **Continue to increase the number of sports in the school or made available to students in Tuakau College and to**
- **Increase the commitment of students to whatever they do through extra-curricular participation (Sport included) by putting in place an extra-curricular agreement.**

Participating in Sport by students at Tuakau College:

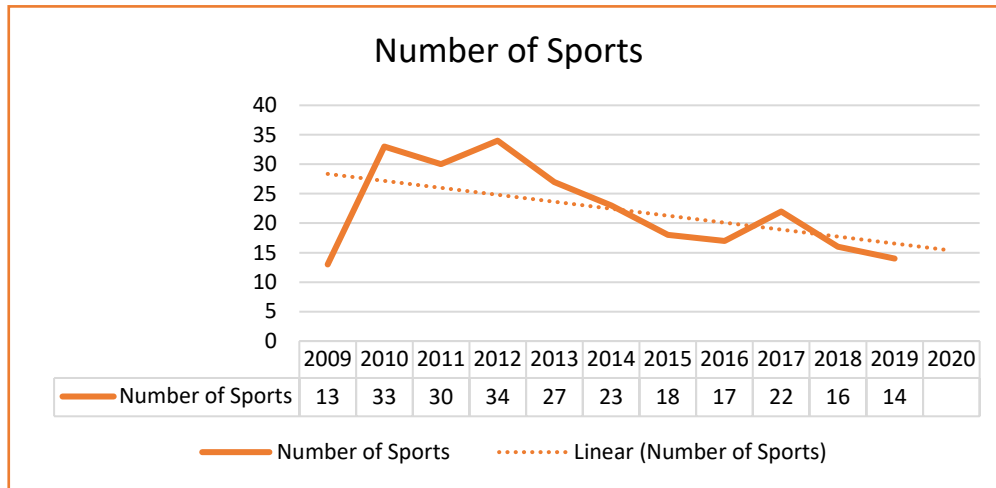
In 2019 participation decreased to 30.1%. The numbers of students representing the school is 134 out of the 445 a 30.1% rate. This is a 15% decrease in students representing the College. This participation figure counts all the students involved in sport divided by the total number of students in Y9-13 sport using the NZSSSC Census data from KAMAR.

The possible reasons for the decrease in participation is due to:

- Decrease in the numbers playing Soccer-there were NO football teams last year.
- There is a small decrease in the number of sports from 16 to 14.
- There is a continued decrease in the numbers of students representing the school in Swimming, Athletics and Cross Country. We are not sending large teams to these events.
- The monitoring and tracking of students who have not paid sport fees
- The monitoring and tracking of student attendance which may affect the decision to play sport or not.



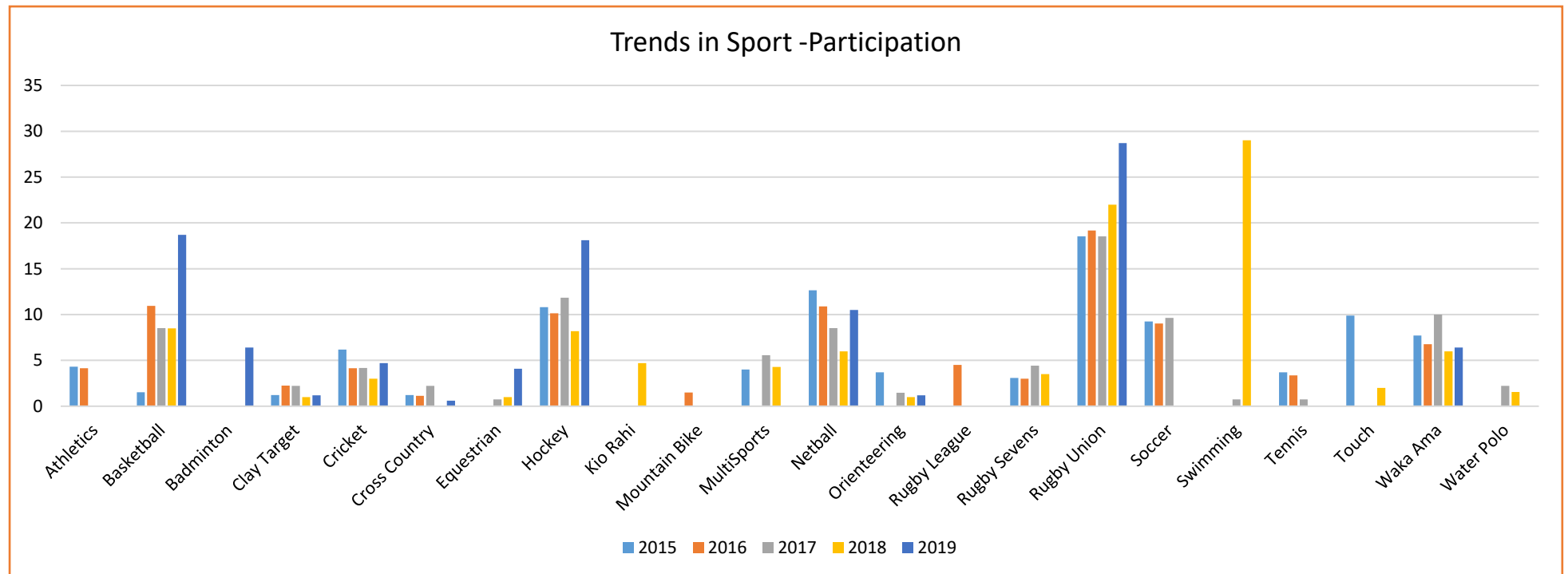
## Number of Sports offered at Tuakau College



The numbers of sports went down by 2 in 2019 from 16 to 14.

We will continue to make available sport to all of our students by keeping the costs as low as possible. This means we have to have a drive on recruitment of members for teams as the school grows.

There is an expectation that the roll will grow and participation in sport will also grow. We will be working to increase the number of sports and participation. Each sport will continue to look at how it can increase participants and ensure students get the best possible outcome.



## Comments on Trends

- We have seen a steady decline over the past eight years. The possible reasons for this are:
  - Sedentary nature of the generation of students.
  - Students being “wrapped in cotton wool” mentality by parents.
  - Tall poppy syndrome exists and the school needs to change and reduce the knocking of success in sport and in other areas.
  - The many different options that students are taking and it is not sport.
  - The reign of professionalism where grassroots is dying. The ability of a student to reach the highest echelon has reduced significantly unless that child is in a school with a lot of money and that it has the pathways to the top.
  - Technology impact on students. Social gaming has made a huge impact.
  - Good, support personnel to coach and manage the teams makes a difference.
- Rugby Union continues to grow in the College because of the personnel taking it
- Basketball continues to grow as with an increase in the number of students using the basketball hoops. This has not yet translated hugely into competitive teams. In 2020 the Gym refurbishment will see a further increase in this area.
- Swimming, Athletics, Cross Country participation is in decline. It does not help when the local pools charge for the school to use it as well as the public. There is no encouragement from Council to make it free and to give free swimming lessons.
- Soccer was disappointing have no teams for the College but there were students playing for club sides. We usually have a boys and a girls team participating in competitions through the year. 2020 we have a Soccer teacher and this may see a teams in this area.
- The percentages for each sport will vary as it depends on the numbers participating in other sports.

## Coaches at Tuakau College

7 out of 41 teaching staff were involved in sport in 2019. 6 teaching and 1 Support staff coached. 15% of the staff assisted in sport in 2019. We will continue to encourage the staff to coach teams. We continue to have a number of students coaching and or managing teams as well.

## Conclusions:

- Increased participation in sport.
- Continue to offer a wide range of sports at all levels
- Increase the levels of participation by staff and parents to assist in raising levels of sport.