

# TUAKAU COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 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>	L.Burnett@tuakaucollege.com; Ashley.Jacobs@tu

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Sean Hyland-Mills	Chairperson	Elected	Jun 2022
Chris Betty	Principal	ex Officio	
Kelly Sinfield	Parent Rep	Elected	Nov 2020
Matthew Preston	Parent Rep	Elected	Jun 2022
Claudia Duffus	Parent Rep	Elected	Nov 2020
Kelly McCardle	Parent Rep	Elected	Nov 2020
Hemoata Wanakore-Flavell	Parent Rep	Elected	Oct 2020
Anna-Marie Kingi	Parent Rep	Elected	Jun 2022
John Everitt	Staff Rep	Elected	Jun 2022
Brearna Rowsell	Student Rep	Elected	Sep 2021
Lesley MacMichael	Other	Appointed	Jun 2022

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

# TUAKAU COLLEGE

Annual Report - For the year ended 31 December 2020

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# Tuakau College

## Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	8,286,354	7,071,892	7,071,937
Locally Raised Funds	3	403,392	319,142	571,648
Interest income		7,930	9,500	19,675
International Students	4	28,581	121,925	108,939
		<u>8,726,257</u>	<u>7,522,459</u>	<u>7,772,199</u>
<b>Expenses</b>				
Locally Raised Funds	3	169,261	71,717	257,357
International Students	4	49,543	96,899	79,807
Learning Resources	5	5,539,227	4,764,942	4,891,760
Administration	6	438,574	566,859	441,711
Finance		1,246	568	1,146
Property	7	1,962,531	1,919,528	1,913,203
Depreciation	8	155,581	113,056	122,030
		<u>8,315,963</u>	<u>7,533,569</u>	<u>7,707,014</u>
<b>Net Surplus / (Deficit) for the year</b>		410,294	(11,110)	65,185
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>410,294</u>	<u>(11,110)</u>	<u>65,185</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>1,025,273</u>	<u>970,259</u>	<u>960,088</u>
Total comprehensive revenue and expense for the year		410,294	(11,110)	65,185
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>1,435,567</u>	<u>959,149</u>	<u>1,025,273</u>
Retained Earnings		1,435,567	959,149	1,025,273
<b>Equity at 31 December</b>		<u>1,435,567</u>	<u>959,149</u>	<u>1,025,273</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	235,285	845,808	870,379
Accounts Receivable	10	360,175	308,853	348,499
GST Receivable		49,584	22,207	69,018
Prepayments		18,260	16,761	187,597
Inventories	11	5,770	39,547	20,746
Investments	12	446,180	-	166,297
Funds owed for Capital Works Projects	19	192,960	-	-
Franklin Bus Network		44,367	44,367	44,367
Student Scholarship Fund		4,200	-	3,200
		<u>1,356,781</u>	<u>1,277,543</u>	<u>1,710,103</u>
<b>Current Liabilities</b>				
Accounts Payable	14	565,774	400,779	614,714
Revenue Received in Advance	15	38,103	98,889	71,165
Provision for Cyclical Maintenance	16	33,319	53,091	-
Finance Lease Liability - Current Portion	17	33,040	34,371	33,385
Funds held in Trust	18	(64,778)	146,272	282,952
Funds held for Capital Works Projects	19	-	-	148,204
Funds held on behalf of Franklin South Bus Network Cluster	20	171,006	116,913	130,912
		<u>776,464</u>	<u>850,315</u>	<u>1,281,332</u>
<b>Working Capital Surplus/(Deficit)</b>		580,317	427,228	428,771
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	959,404	639,945	759,471
		<u>959,404</u>	<u>639,945</u>	<u>759,471</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	48,286	-	79,646
Finance Lease Liability	17	55,868	108,024	83,323
		<u>104,154</u>	<u>108,024</u>	<u>162,969</u>
<b>Net Assets</b>		<u><u>1,435,567</u></u>	<u><u>959,149</u></u>	<u><u>1,025,273</u></u>
<b>Equity</b>		<u><u>1,435,567</u></u>	<u><u>959,149</u></u>	<u><u>1,025,273</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,064,069	1,608,883	1,434,251
Locally Raised Funds		420,501	27,352	581,065
International Students		(196)	121,925	74,291
Goods and Services Tax (net)		19,434	-	(46,811)
Funds Administered on Behalf of Third Parties		(349,933)	-	159,446
Payments to Employees		(1,115,833)	(857,386)	(1,009,602)
Payments to Suppliers		(637,958)	(808,741)	(1,129,675)
Cyclical Maintenance Payments in the year		(15,098)	-	(10,947)
Interest Paid		(1,246)	(568)	(1,146)
Interest Received		9,300	9,500	17,806
Net cash from/(to) Operating Activities		393,040	100,965	68,678
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(192,463)	-	(93,538)
Purchase of Investments		(279,883)	-	(166,297)
Net cash from/(to) Investing Activities		(472,346)	-	(259,835)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(29,502)	(31,531)	(29,616)
Funds Held for Capital Works Projects		(526,286)	-	314,778
Net cash from/(to) Financing Activities		(555,788)	(31,531)	285,162
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(635,094)</b>	<b>69,434</b>	<b>94,005</b>
Cash and cash equivalents at the beginning of the year	9	870,379	776,374	776,374
<b>Cash and cash equivalents at the end of the year</b>	9	<b>235,285</b>	<b>845,808</b>	<b>870,379</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

# Tuakau College

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tuakau College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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



#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**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.

**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.

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, and also annual leave earned, by non teaching staff, 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 Instruments**

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

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

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

#### **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.

Borrowings include but are 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.

#### **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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,729,182	1,415,588	1,316,177
Teachers' Salaries Grants	4,491,596	3,899,689	4,005,143
Use of Land and Buildings Grants	1,608,320	1,563,320	1,589,138
Resource Teachers Learning and Behaviour Grants	-	9,130	-
Other MoE Grants	434,748	184,165	155,049
Other Government Grants	22,508	-	6,430
	<u>8,286,354</u>	<u>7,071,892</u>	<u>7,071,937</u>

The school has opted in to the donations scheme for this year. Total amount received was \$91,350.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	6,070	3,000	10,751
Bequests & Grants	50,000	8,000	15,160
Activities	136,091	78,949	166,424
Trading	37,164	8,320	32,907
Fundraising	39,597	40,000	168,104
Other Revenue	134,470	180,873	178,302
	<u>403,392</u>	<u>319,142</u>	<u>571,648</u>
<b>Expenses</b>			
Activities	139,200	69,397	203,500
Trading	30,061	2,320	38,821
Fundraising (Costs of Raising Funds)	-	-	15,036
	<u>169,261</u>	<u>71,717</u>	<u>257,357</u>
<i>Surplus for the year Locally raised funds</i>	<u>234,131</u>	<u>247,425</u>	<u>314,291</u>

## 4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	1	0	4
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
International Student Fees	28,581	121,925	108,939
<b>Expenses</b>			
Advertising	811	27,115	9,969
Commissions	5,312	10,000	12,444
International student levy	728	-	-
Employee Benefit - Salaries	39,997	59,784	45,987
Other Expenses	2,695	-	11,407
	<u>49,543</u>	<u>96,899</u>	<u>79,807</u>
<i>Surplus for the year International Students'</i>	<u>(20,962)</u>	<u>25,026</u>	<u>29,132</u>

## 5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	305,315	375,592	299,601
Employee Benefits - Salaries	5,216,111	4,351,350	4,573,285
Staff Development	17,801	38,000	18,874
	<u>5,539,227</u>	<u>4,764,942</u>	<u>4,891,760</u>

## 6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	19,200	11,700	10,878
Board of Trustees Fees	3,460	6,815	5,060
Board of Trustees Expenses	38,320	191,952	33,678
Communication	6,549	8,250	8,679
Consumables	1,421	840	1,143
Operating Lease	3,973	4,200	3,366
Other	25,047	27,860	28,395
Employee Benefits - Salaries	290,716	266,742	302,069
Insurance	17,723	15,500	15,867
Service Providers, Contractors and Consultancy	32,165	33,000	32,576
	<u>438,574</u>	<u>566,859</u>	<u>441,711</u>

## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	34,579	35,500	32,633
Cyclical Maintenance Expense	17,057	17,125	(9,238)
Grounds	28,389	34,400	26,255
Heat, Light and Water	58,959	75,200	67,553
Rates	3,852	6,500	7,502
Repairs and Maintenance	28,646	34,000	25,710
Use of Land and Buildings	1,608,320	1,563,320	1,589,138
Security	14,342	14,500	17,737
Employee Benefits - Salaries	168,387	138,983	155,913
	<u>1,962,531</u>	<u>1,919,528</u>	<u>1,913,203</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	10,161	9,414	10,161
Building Improvements	506	353	381
Furniture and Equipment	25,348	18,615	20,092
Information and Communication Technology	71,101	34,410	37,141
Motor Vehicles	12,245	16,409	17,712
Leased Assets	34,605	32,146	34,698
Library Resources	1,615	1,709	1,845
	<u>155,581</u>	<u>113,056</u>	<u>122,030</u>

### 9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	500	200	500
Bank Current Account	121,803	482,267	609,581
Bank Call Account	112,982	363,341	94,803
Short-term Bank Deposits	-	-	165,495
Cash and cash equivalents for Statement of Cash Flows	<u>235,285</u>	<u>845,808</u>	<u>870,379</u>

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

Of the \$235,285 Cash and Cash Equivalents \$3,430 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

### 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	780	24,667	22,174
Receivables from the Ministry of Education	-	-	22,775
Interest Receivable	524	25	1,894
Teacher Salaries Grant Receivable	358,871	284,161	301,656
	<u>360,175</u>	<u>308,853</u>	<u>348,499</u>
Receivables from Exchange Transactions	1,304	24,692	24,068
Receivables from Non-Exchange Transactions	358,871	284,161	324,431
	<u>360,175</u>	<u>308,853</u>	<u>348,499</u>

### 11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	492	-	380
Uniforms	5,278	39,547	20,366
	<u>5,770</u>	<u>39,547</u>	<u>20,746</u>

### 12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	446,180	-	166,297
Total Investments	<u>446,180</u>	<u>-</u>	<u>166,297</u>



### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	268,640	-	-	-	(10,161)	258,479
Building Improvements	8,287	-	-	-	(506)	7,781
Furniture and Equipment	220,220	148,803	-	-	(25,348)	343,675
Information and Communication Tech	98,820	199,918	-	-	(71,101)	227,637
Motor Vehicles	30,935	-	-	-	(12,245)	18,691
Leased Assets	119,652	6,793	-	-	(34,605)	91,840
Library Resources	12,917	-	-	-	(1,615)	11,301
<b>Balance at 31 December 2020</b>	<b>759,471</b>	<b>355,514</b>	<b>-</b>	<b>-</b>	<b>(155,581)</b>	<b>959,404</b>

The net carrying value of equipment held under a finance lease is \$91,840 (2019: \$119,652)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	406,457	(147,978)	258,479
Building Improvements	9,039	(1,258)	7,781
Furniture and Equipment	1,176,012	(832,337)	343,675
Information and Communication	887,876	(660,239)	227,637
Motor Vehicles	226,008	(207,317)	18,691
Textbooks	228,777	(228,777)	-
Leased Assets	163,310	(71,470)	91,840
Library Resources	97,727	(86,426)	11,301
<b>Balance at 31 December 2020</b>	<b>3,195,206</b>	<b>(2,235,802)</b>	<b>959,404</b>

	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>

The net carrying value of equipment held under a finance lease is \$119,652 (2018: \$144,394)

	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>

#### 14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	67,734	73,868	267,624
Accruals	19,410	12,442	11,410
Capital Accruals for PPE items	79,072	-	790
Employee Entitlements - Salaries	358,871	284,161	301,656
Employee Entitlements - Leave Accrual	40,687	30,308	33,234
	<u>565,774</u>	<u>400,779</u>	<u>614,714</u>
Payables for Exchange Transactions	565,774	400,779	614,714
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>565,774</u>	<u>400,779</u>	<u>614,714</u>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Internat Students in Advance	-	98,889	28,777
Other Funds In Advance	38,103	-	42,388
	<u>38,103</u>	<u>98,889</u>	<u>71,165</u>

#### 16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	79,646	35,966	99,831
Increase/(decrease) to the Provision During the Year	16,519	17,125	(9,238)
Adjustment to the Provision	538	-	-
Use of the Provision During the Year	(15,098)	-	(10,947)
Provision at the End of the Year	<u>81,605</u>	<u>53,091</u>	<u>79,646</u>
Cyclical Maintenance - Current	33,319	53,091	-
Cyclical Maintenance - Term	48,286	-	79,646
	<u>81,605</u>	<u>53,091</u>	<u>79,646</u>

## 17. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
No Later than One Year	\$ 33,846	\$ 34,371	\$ 33,385
Later than One Year and no Later than Five Years	56,202	108,024	83,323
	<u>90,048</u>	<u>142,395</u>	<u>116,708</u>

## 18. Funds held in Trust

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ (64,778)	\$ 146,272	\$ 282,952
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>(64,778)</u>	<u>146,272</u>	<u>282,952</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.

## 19. Funds Owed (Held) for Capital Works Projects

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

	2020	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>	(8,912)	-	(6,379)	-	(2,533)
106-03 Lab 4 Acoustic Ceiling Tiles	<i>in progress</i>	(897)	-	-	-	(897)
106-12 BIK H Canopy & D9 Flashings	<i>in progress</i>	2,173	-	-	-	2,173
106-06 Tech DB Upgrade	<i>in progress</i>	4,560	-	-	-	4,560
106-07 Gym Upgrade	<i>in progress</i>	(106,428)	-	(192,165)	-	85,737
106-09 Music Block Upgrade	<i>in progress</i>	(36,062)	-	(59,567)	-	23,505
106-11 Roof Replacement	<i>in progress</i>	(3,374)	-	(4,422)	-	1,048
Admin Refurb	<i>in progress</i>	-	470	(79,101)	-	78,631
Totals		<u>(148,204)</u>	<u>470</u>	<u>(341,634)</u>	<u>-</u>	<u>192,960</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	(3,430)
Funds Due from the Ministry of Education	196,390
	<u>192,960</u>

	2019	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>	(14,624)	-	(5,712)	-	(8,912)
106-03 Lab 4 Acoustic Ceiling Tiles	<i>in progress</i>	(897)	-	-	-	(897)
106-12 Blk H Canopy & D9 Flashings	<i>in progress</i>	2,173	-	-	-	2,173
106-06 Tech DB Upgrade	<i>in progress</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>in progress</i>	(88,629)	-	(85,255)	-	(3,374)
<b>Totals</b>		<b>(20,390)</b>	<b>1,032,328</b>	<b>(904,514)</b>	<b>-</b>	<b>(148,204)</b>

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

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	130,912	93,713	116,755
Funds Received from Cluster Members	708,831	721,200	723,120
Funds Spent on Behalf of the Cluster	668,737	698,000	708,963
<b>Funds Held at Year End</b>	<b>171,006</b>	<b>116,913</b>	<b>130,912</b>

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	99,511	95,360
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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.

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,460	5,060
Full-time equivalent members	0.19	0.19
<i>Leadership Team</i>		
Remuneration	464,507	608,318
Full-time equivalent members	3.00	5.00
Total key management personnel remuneration	<u>467,967</u>	<u>613,378</u>
Total full-time equivalent personnel	<u>3.19</u>	<u>5.19</u>

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:

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	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	2020 FTE Number	2019 FTE Number
100 - 110	4.00	-
110 - 120	2.00	-
130 - 140	1.00	-
	<u>7.00</u>	<u>0.00</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:

	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	-	\$8,000
Number of People	-	1

## 24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 25. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

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

(Capital commitments at 31 December 2019: \$931,921).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	235,285	845,808	870,379
Receivables	360,175	308,853	348,499
Investments - Term Deposits	446,180	-	166,297
Total Financial assets measured at amortised cost	<u>1,041,640</u>	<u>1,154,661</u>	<u>1,385,175</u>

### Financial liabilities measured at amortised cost

Payables	565,774	400,779	614,714
Borrowings - Loans	-	-	-
Finance Leases	88,908	142,395	116,708
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>654,682</u>	<u>543,174</u>	<u>731,422</u>

## 28. Events After Balance Date

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

## 29. Comparatives

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

### 30. Overseas Travel

Revenue	2020	2019
Seed Money	-	-
Deposits and Contributions	90,986	179,271
Fundraising	2,085	99,511
Refund from Travel Agent	61,972	
	<u>155,043</u>	<u>278,782</u>
<b>Expenses</b>		
Travel Agent (Deposit)	-	167,960
Refund to Participants	284,352	
Scholarships Awarded	22,401	
Seed Money (Journaled Back)	6,000	
Contingency Money	27,238	
	<u>339,991</u>	<u>167,960</u>
Surplus for the 2020 year	<u>(184,948)</u>	<u>110,822</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) Partial refund received from Travel Agent due to Covid-19 cancellation activities to be undertaken whilst in the UK.

v) 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.

vi) Contributions refunded to participants due to the Covid-19 cancellation.

vii) Scholarships were awarded from residual funds to participants who had raised in excess of the minimum benchmark set at the beginning of the tour. These scholarships must be taken up before the end of 2022.

viii) Seed money journaled back to be used to set up any future overseas tour.

ix) Contingency money generated from all participants who had left the tour before the Covid-19 cancellation – this included fundraising money.



# INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF TUAKAU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 22, that comprise the statement of financial position] as at 31 December 2020, 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 2020; 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

Our audit opinion on the 2019 financial statements was qualified because we were unable to confirm the accuracy and classification of the revenue, expenses, and funds held in trust recorded in the financial statements for an overseas trip to the UK. The overseas trip was scheduled to take place in June/July 2020 but was cancelled in March 2020 due to Covid-19.

Note 30 outlines the revenue and expenses for the overseas trip for 2020, including a partial refund of \$61,972 that was received from the travel agent. The note explains 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 note does not explain that the remaining costs incurred for the overseas trip that could not be recovered by the school of \$105,988 were met by fundraising monies.

Similar to our opinion on the 2019 financial statements, we could not identify where material amounts related to the overseas trip (as explained in Note 30) were recorded in the 2020 financial statements. This includes revenue, expenditure, and the balance of any funds held by the school.

We also identified material inconsistencies between the amounts disclosed in the 2020 financial statements for the 2019 year and those recorded in the 2019 financial statements, for 'Accounts Receivable', 'Prepayments', and 'Funds held in Trust'. These inconsistencies have not been explained in sufficient detail in Note 29.

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 30 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 26 to 43, 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 2020

## ANALYSIS OF VARIANCE for ANNUAL PLAN 2020

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

**STRATEGIC GOALS: Tuakau College will:**

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

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

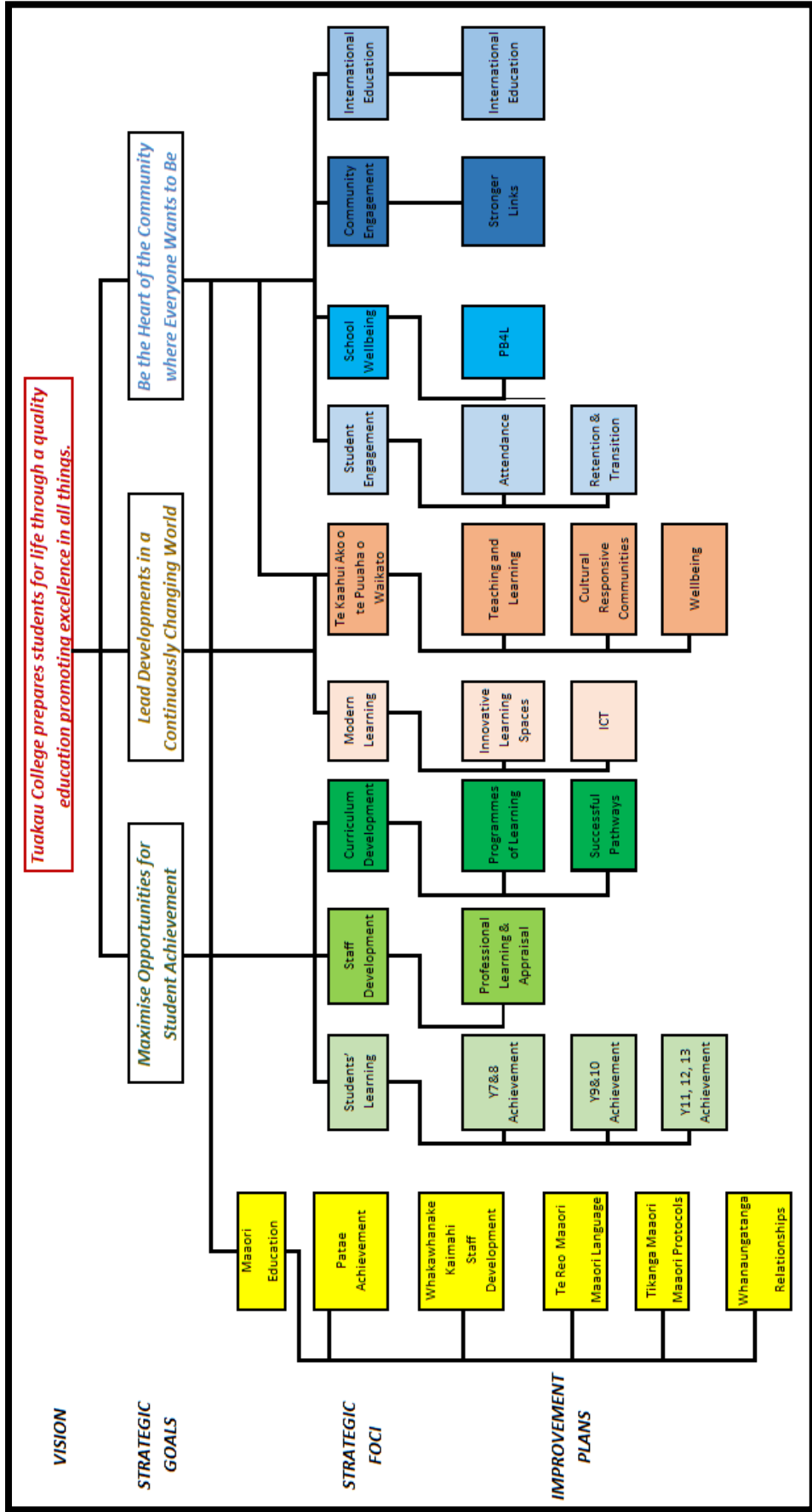
This is our analysis of variance report and is a statement where Tuakau College provides an analysis of any variance between the relevant aims, objectives, directions, priorities or targets set out in the charter and actual performance and outcomes for 2020.

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.



The affects of the Covid 19 outbreak was seen within the school. As outlined in the analysis there have been some areas which have been affected greatly and in other areas there has been little effect.

# ANNUAL PLAN 2020



# IMPROVEMENT PLANS 2020

These are a series of improvement plans around each of the Strategic Focus area. In 2020 Covid 19 has played a significant part in the improvement plans of Tuakau College. With lockdowns in March and August this had a significant impact on the learning and teaching at the College. The continuity, the wellbeing and the ability for cohesive programmes was prevalent. This meant a significant change to the outcomes and the plans decided upon in 2020.

## Mahere Mātauranga Māori Māori Education Plan

### 1. Māori Education

#### Paetae: Achievement

Annual Goal: To improve achievement

##### Targets

1.
  - In Years 7&8 to increase the numbers of Māori students by 10% (from 49.5% to 59.5%) into the At & Above curriculum levels in Reading
  - In Years 7&8 to Increase the numbers of Māori students by 10% (from 59% to 69%) into the At & Above curriculum levels in Writing
  - Increase the numbers of Māori students by 10% (from 36% to 46%) into the At & Above curriculum levels in Mathematics

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	<u>Reading</u> <ul style="list-style-type: none"> <li>• 47 Māori students on level 2 in Term 1 and 50 in Term 4.</li> <li>• This is an increase of 3 students or 1%</li> <li>• 54 Māori students at Level 3 and above of NZ expectations in Term 1 and 55 in Term 4. This is an increase of 1 student.</li> </ul>	<ul style="list-style-type: none"> <li>• There was an increase in students at Level 2</li> <li>• Covid 19 lockdowns and frequent interruptions has negatively impacted on this area. We have had a huge number of children from Primary schools in Year 7 with severe learning needs and gaps. We have applied for some support from the RTLB cluster.</li> <li>• Focus on acceleration. Teachers will focus on explicit teaching of the reading skills in 2021 weekly planning. RTLB to work with the Year 7 teachers to utilise Universal design for Learning (UDL) approach for Literacy programme.</li> <li>• 20 Māori students shifted from L2 to L3 &amp; 4. This is an accelerated progress. 11 Māori students were on L4 in term 1 compared to huge increase of 46 students in T4.</li> <li>• Topic tested in Term 4 aligned with what was taught in term 4.</li> <li>• Generally, most students in Yr 7&amp;8 have made progress in terms of 1-2 sublevels in writing.</li> <li>• Future goals: Skills must be taught explicitly in the guided writing sessions during the week. This will be evident in the Literacy planning in 2021. Keep the topics authentic and relevant, especially for boys. Team to look at strategies in 2021 to support the SENCO students in Literacy as we do have large number of these students in Year 7 this and next year.</li> <li>• A good positive decrease.</li> <li>• Continue to reduce the numbers of students in the “At risk” categories by reviewing the programmes we run and the emphasis on numeracy across all Year 7&amp;8 areas</li> <li>• Look at cross grouping between cohort levels for more targeted teaching. Look at problem solving approach to apply mathematical concepts taught each term.</li> </ul>
<input checked="" type="checkbox"/> <b>Achieved</b>	<u>Writing</u> <ul style="list-style-type: none"> <li>• 47 Māori students at L2 in Term 1 and 27 students in Term 4. This is 21% decrease.</li> <li>• 49 Māori students were At and above in Term 1 and moved to 71 in Term 4. A 21% increase.</li> </ul>	
<input checked="" type="checkbox"/> <b>Achieved</b>	<u>Mathematics</u> <ul style="list-style-type: none"> <li>• 52 students at risk in Term 1 which then decreased to 40 students in Term 4. A decrease of 14%</li> <li>• 44 students at and above in Term 1 and 60 in Term 4. An increase of 14%</li> </ul>	
<b>2. Put a measure in place to ensure students in Reo Rua achieve using Te Reo Māori criteria.</b>		
Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	<ul style="list-style-type: none"> <li>• PLD has been applied for to assist with this measure. To be determined in 2021</li> </ul>	<ul style="list-style-type: none"> <li>• With the added roll growth and the demands on the Reo Rua teaching staff this was delayed until further PLD was in place.</li> <li>• Will be completed in in 2021</li> </ul>





### 3. In Years 9 &10 move 15%(13) students more than 2+ curriculum sub-levels in Reading, Writing and Mathematics.

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved  <input checked="" type="checkbox"/> Achieved	<u>Writing</u> <ul style="list-style-type: none"> <li>was not measured in Years 9&amp;10 in 2020</li> </ul> <u>Reading</u> <ul style="list-style-type: none"> <li>44 Māori students below level 4 in Term 1 and 47 Māori students are below Level 4 in Term 4. A 2% increase</li> <li>35 students were At and Above in Term 1 and 34 in Term 4. This is a 2% decrease.</li> </ul> <u>Mathematics</u> <ul style="list-style-type: none"> <li>55 Māori students were in the risk area in Term 1 and 43 in Term 4. This is a good decrease of 22%</li> <li>16 Māori students were At and Above in Term 1 and 35 in Term 4. This is an increase of 22%.</li> <li>.</li> </ul>	<ul style="list-style-type: none"> <li>There is small progress within the At and Above categories but there needs to be further acceleration for the student Below Levels 4B as we prepare the students especially in Year 10 for NCEA. They need to be at Level 6 by the time they reach Year 11.</li> <li>Good progress with Māori students in Mathematics. Continue with the numeracy focus in all areas</li> </ul>

### 4. Increase the levels of success for Māori in NCEA:

- Increase the Level 1 pass rates from 55% to 65% meaning 5 more students passing.
- Increase the Level 2 pass rates from 81% to 85% meaning 2 more students passing.
- Increase the Level 3 pass rates from 53.5% to 60% meaning 2 more students passing.

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<u>Level 1</u> <ul style="list-style-type: none"> <li>Exceeded the goal. In 2019 we 55% of the Māori students passed Level 1. In 2020 we had 73.5%. This is an increase of 18.5%.</li> </ul>	<ul style="list-style-type: none"> <li>These results were also 2% higher than the National average and 7% higher than the decile 4-7 band.</li> <li>Continue to offer the right pathways and achievement standards for the students so they can achieve.</li> </ul>
<input checked="" type="checkbox"/> Achieved	<u>Level 2</u> <ul style="list-style-type: none"> <li>Exceeded the goal. In 2019 we 81% of the Māori students passed Level 1. In 2020 we had 86.5%. This is an increase of 5.5%.</li> </ul>	<ul style="list-style-type: none"> <li>These results are also 15% and 10% higher than the National Average and decile bands respectively.</li> <li>Continue to use multi level assessments and pathways for Year 12 students to ensure they can achieve at the correct level. Manaaki Marae continues to be successful for all students</li> </ul>
<input checked="" type="checkbox"/> Achieved	<u>Level 3</u> <ul style="list-style-type: none"> <li>Exceeded the goal. In 2019 we 53% of the Māori students passed Level 1. In 2020 we had 66.7%. This is an increase of 13.7%.</li> </ul>	<ul style="list-style-type: none"> <li>These results are also 5.7% and 3.5% higher than the National Average and decile bands respectively.</li> <li>Level 3 programmes have expanded and the use of online learning classes has expanded the ability and capability of the students to find a niche where they can be successful.</li> <li>.</li> </ul>

## Whakawhanake Kaimahi: Staff Development

Annual Goal: To develop staff so they are culturally placed in our community

### Targets

#### 1. To continue to improve tikanga Māori with all staff

Outcome	Analysis	Evaluation
....Ongoing work	Making progress toward this goal with: <ul style="list-style-type: none"> <li>Increase in staff taking courses outside of school.</li> <li>Reo Rua staff offering after school classes.</li> <li>Use of Te Reo Māori in meetings etc more prevalent.</li> <li>Sessions were held in staff meetings: especially around the 'kawa'.</li> <li>The Kāhui Ako Harenga was a success to assist the day to day use of Te Reo Māori.</li> </ul>	There is a willingness by all staff to understand and learn more Te Reo Māori. There will be ongoing work in this area as new staff arrive as the school roll grows.

#### 2. Over 50% of staff know a karakia, mihi, and their own whakapapa and pepeha

Outcome	Analysis	Evaluation
....Ongoing work	There has been no actual assessment with regard to measuring the number of staff doing karakia, mihi, whakapapa and pepeha.	More work needs to be completed in this area.



3. To support the Reo Rua teachers with ongoing PLD in teaching in a bilingual setting		
Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	Working with the MOE and the PLD providers work was completed on: <ul style="list-style-type: none"> <li>Schemes of work</li> <li>Discussions around Te Mārautanga o Aotearoa versus NZC</li> <li>PLD applied for for 2021</li> </ul>	Work has been set to move towards Te Mārautanga. Once PLD has been completed a timeline will be put in place
4. Continue in developing culturally engaged staff and embed into College culture		
Outcome	Analysis	Evaluation
....Ongoing work	Have made a great start for 2020 and this need to be carried over into the next 5 years	When doing this the Baord is very conscious of who has to implement and initiate the engagement. The Principal is very weary of the worklaod placed on our already stretched culturally engagaed staff. The Reo Rua staff are implementing new bilingula programmes within the kura and the expectations of ensuring staff are culturally engaged is a big ask. This roll has to be at senior leadership level and by having culturally engaged leaders means an easier impolementation of the kawa and Tuakau College culture across all levels within the school.

## Te Reo Māori: Māori Language

Annual Goal: To increase and improve the levels of Te Reo Māori around the kura

### Targets

#### 1. To increase the number of Te Reo Māori teachers in the school

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	We have a plan of increasing the levels of competency with the present staff but alos competent Te Reo Māori teachers. <ul style="list-style-type: none"> <li>We increased the levels of comeptency from one full time to two Te Reo Māori staff.</li> <li>We had another teacher return from Rumaki Reo course.</li> <li>We had another teacher begin the Rumaki Reo course in 2020.</li> <li>We have enough competent teachers to teach Reo Rua classes at Years 7, 8, &amp; 9.</li> </ul>	We have developed a stronger competent set of Te Reo Māori teachers within the school with the plan to continue on this journey until we have bilingual programmes in Years 7 to 10. We are also looking forward to these students moving into the senior college and building capacity for larger and individual Te Reo Māori courses in Years 11, 12 &13.

#### 2. A transition plan is in place for moving to Te Mārautanga o Aotearoa from the NZ Curriculum

Outcome	Analysis	Evaluation
....Ongoing work	We are getting the foundations right first and will start development in 2021.	With the advent of Covid 19 this has placed added pressures on staff and PLD providers to connect and get these initiatives started.  We will not complete the mahi until we are in the right position to start this. Wellbeing of the staff is a priority for us all.

#### 3. To move into Year 9 Reo Rua from Y7&8 classes

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>We successfully transition the Year 8 class into Year 9.</li> <li>Number fell away a little but still had a viable class.</li> </ul>	<ul style="list-style-type: none"> <li>We have to have a continued commitment by students and their whānau toward Reo Rua as they move into the middle college years.</li> <li>Some of the Year 8 students moving into Year 9 have found they were not academicaaly challenged enough so moved out. The students that did move out still wanted to be part of whānau pumanawa.</li> <li>An explicit commitment needs to be made by students and their parents because it places the programme at each level in jeopardy because of the numbers reducing to a level where it is unsustainable as a class.</li> <li>These classes do have a wide range of academic ability within and further strategies need to be found to ensure all students are delivered outcomes at the right curriculum level.</li> </ul>

#### 4. To plan for a community based Te Reo Māori course in 2021

Outcome	Analysis	Evaluation
....Ongoing work	In discussions with various organisations to deleiver a community based course at Tuakau College Had success with Wānanga Aotearoa who will provide a Level 5 course for the community to be run at Tuakau College. More work required to Beginners programmes.	There will be ongoing work in this area as we search for providers to deliver the necessary programmes. Trying not to use present Te Reo Māori staff as they are fully committed to programmes with the kura.



## Tikanga Māori: Māori protocols

Annual Goal: To improve an understanding of Tainui tikanga Māori

### Targets

#### 1. Review the 'kawa' and ensure it is within Tainui kawa.

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	The review was a desktop exercise and indicated that we are fulfilling the kawa of Tainui.	This will be ongoing. The next level is to strengthen the levels of our kawa as the rolo grows and develops.

#### 2. Learning is developed around Tikanga Māori and authentic learning contexts.

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	This is going to be ongoing after participating in the Kāhui Ako Haerenga and receiving the taonga of the Māori Education Plan (based on Onewhero AS)	These two events have given us the basis to pursue a local curriculum Māori based on local contexts. Work to be developed here is significant.

#### 3. Ongoing consultation is occurring with the local Māori community.

Outcome	Analysis	Evaluation
...Ongoing work	<p>Much consultation was completed by OAS with their education plane but we continue to interact with the Māori community through:</p> <ul style="list-style-type: none"> <li>• Marae based programmes</li> <li>• Attended Marae events</li> <li>• Parent teacher interviews</li> <li>• Consultation through discussions re: Reo Rua</li> </ul>	This is going to be continuous work as we develop the right informal consultation processes with Whānau.

## Whakawhanaungatanga: Relationships

Annual Goal: To improve connections with local iwi and hapu

### Targets

#### 1. Attend at least 5 Marae events throughout the year as a school

Outcome	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	Attended some events	Marae were closed down during 2020 due to Covid and the usual events were postponed or cancelled so we could not achieve this.

#### 2. Continue to consult with Marae and local iwi around Māori Education

Outcome	Analysis	Evaluation
...Ongoing work	Consultation occurred as much as we could.	Once again Covid 19 stopped much of the kanohi ki te kanohi interacts and the imited consultation was completed vial email, and other electronic means. Events and consultation could not be held at the Marae.

#### 3. Knowing and documenting the history of the local area

Outcome	Analysis	Evaluation
...Ongoing work	Much of the work has been completed by OAS but we still need to engage further with the local community to delve into the rich history of the area.	Ongoing work

#### 4. All teachers can connect with their Māori students and knowing their whakapapa

Outcome	Analysis	Evaluation
...Ongoing work	Much ongoing work is being completed in this area	Ongoing to ensure teachers connect.



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

**2. Student Learning**

**Years 7&8 Achievement**

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

**Targets**

**1. Move 10%(19) of the students to and above the curriculum levels in Reading, Writing and Maths**

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> <b>Not Achieved</b>	<p><u>Reading</u></p> <ul style="list-style-type: none"> <li>80 students on level 2 in Term 1 and 86 in Term 4.</li> <li>This is an increase of 6students or 2%</li> <li>129 students at Level 3 and above of NZ expectations in Term 1 and 129 in Term 4.</li> </ul>	<ul style="list-style-type: none"> <li>There was an increase in students at Level 2.</li> <li>Covid 19 lockdowns and frequent interruptions has negatively impacted on this area.</li> <li>We had a larger number of children from Primary schools in Year 7 with severe learning needs and gaps. We have applied for some support from the RTLB cluster.</li> <li>Focus on acceleration. Teachers will focus on explicit teaching of the reading skills in 2021 weekly planning. RTLB to work with the Year 7 teachers to utilise Universal design for Learning (UDL) approach for Literacy programme.</li> </ul>
<input checked="" type="checkbox"/> Achieved	<p><u>Writing</u></p> <ul style="list-style-type: none"> <li>100 students at L2 in Term 1 and 47 students in Term 4. This is 26% decrease.</li> <li>103 Māori students were At and above in Term 1 and moved to 158 in Term 4. A 26% increase.</li> </ul>	<ul style="list-style-type: none"> <li>A significant difference between Terms.</li> <li>Topic tested in Term 4 aligned with what was taught in term 4.</li> <li>Generally, most students in Yr 7&amp;8 have made progress in terms of 1-2 sublevels in writing.</li> <li>Future goals: Skills must be taught explicitly in the guided writing sessions during the week. This will be evident in the Literacy planning in 2021. Keep the topics authentic and relevant, especially for boys. Team to look at strategies in 2021 to support the SENCO students in Literacy as we do have large number of these students in Year 7 this and next year.</li> </ul>
<input checked="" type="checkbox"/> Achieved	<p><u>Mathematics</u></p> <ul style="list-style-type: none"> <li>64 students at risk in Term 1 which then decreased to 49 students in Term 4. A decrease of 8%</li> <li>137 students at and above in Term 1 and 158 in Term 4. An increase of 8%</li> </ul>	<ul style="list-style-type: none"> <li>A good positive decrease.</li> <li>Continue to reduce the numbers of students in the "At risk" categories by reviewing the programmes we run and the emphasis on numeracy across all Year 7&amp;8 areas</li> <li>Look at cross grouping between cohort levels for more targeted teaching. Look at problem solving approach to apply mathematical concepts taught each term.</li> </ul>

**2. Move 5% (6)of the Boys to their correct curriculum level in Reading Writing and Maths**

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<p><u>Reading</u></p> <ul style="list-style-type: none"> <li>24 Boys at and above level 4 in Term 1. 30 students in Term 4. 3 boys achieved level 6 on the NZ curriculum.</li> </ul>	All areas for boys in 2020 saw good increases. Work on accelerated Reading has to be a priority. Literacy across the curriculum will need to be strengthened.
<input checked="" type="checkbox"/> Achieved	<p><u>Writing</u></p> <ul style="list-style-type: none"> <li>82 boys were on level 2 in Term 1. As in Term 4, this number dropped to only 36 male students. Only 2 male students were at Level 4+ in term 1.</li> </ul>	
<input checked="" type="checkbox"/> Achieved	<p><u>Mathematics</u></p> <ul style="list-style-type: none"> <li>Level 2-34 boys T1, 32 in Term 4. A decrease</li> <li>Level 3-54 boys in T1 and 55 in Term 4</li> <li>15 boys Level 4 in T1 and 23 in T4 an increase.</li> <li>Level 5: 0 students in T1 and 5 students in T4</li> </ul>	

**3. Ensure that every Y7&8 classroom has authentic learning experiences in literacy and Maths**

Outcomes	Analysis	Evaluation
...Ongoing work	Ongoing work. Continuity was interrupted by Covid but each teach collaborates to assist with authentic local experiences.	This has to be ongoing work as the school develops it unique local curriculum



4. Have a programme to cater for the Level 5 and above students in place by the end of the year		
Outcomes	Analysis	Evaluation
☑ Achieved	Differentiation programme in each has been developed	<ul style="list-style-type: none"> <li>• Good programmes have been developed and the success of these is seen in the results</li> <li>• A future Gifted and Talented programme is essential for further extension of the GATE students.</li> </ul>
5. The achievement of students in reading, writing and mathematics is increased overall by 10%(20 students).		
Outcomes	Analysis	Evaluation
☑ Achieved	Overall with shifts of -2% in reading, 14% in Writing and 26% increase in Mathematics we can confidently say that students in 2020 have increase achievement in Years 7&8 by over 10%.	Continue to increase the numbers of students in the At and Above curriculum areas.

## Years 9 &10 Achievement

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

### Targets

#### 1. Move 10% of all students(23) more than 2+ sub-levels in Reading

Outcomes	Analysis	Evaluation
☑ Achieved	Looking at the sublevels and the changes that have occurred over the year it is clearly seen tha many of the students have jumped two levels or more.	Ongoing work needed in all areas to ensure student are accelerated to be able to confidently and competently engage with NCEA.

#### 2. Move 10% of all students(23) more than 2+ sub-levels in Mathematics

Outcomes	Analysis	Evaluation
☑ Achieved	<ul style="list-style-type: none"> <li>• Looking at the sublevels and the changes that have occurred over the year it is clearly seen tha many of the students have jumped two levels or more.</li> <li>• Levels of Mathematics have increase more significantly than reading.</li> </ul>	Ongoing work needed in all areas to ensure student are accelerated to be able to confidently and competently engage with NCEA.

#### 3. All learning areas have documented their methods of determining curriculum levels in their subject(s)

Outcomes	Analysis	Evaluation
☑ Achieved	<ul style="list-style-type: none"> <li>• All areas have noted in schemes where the students should be at the end of the year. The curriculum levels align with the rubrics and the reporting cycles</li> <li>• It is imperative that the levels are reached to ensure success in the senior college.</li> </ul>	There will be ongoing work in this area to ensure consistency and links to the NZ curriculum.

#### 4. Increase the number of students gaining their diplomas in Year 10 by 10%(12 students)

Outcomes	Analysis	Evaluation
☑ Achieved	In 2019 66 students received their dipolmas. 66 out of 104 students is 63.5%. In 2020 there were 92. 92 out of 114 students is 80.7%. This is an increase of 26 students or 17.2% receiving their diplomas at Year 10.	There was a significant change in numbers receiving their Diplomas. Need to continue to develop these percentages and see it climb closer to 90%.

## Years 11, 12, &13 (NCEA) Achievement

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

### Targets

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

- At Level 1 it is raised by 5%(5 students)
- At Level 2 it is raised by 3%(3 students)
- At Level 3 it remains above 70%

Outcomes	Analysis	Evaluation
☑ Achieved	<u>Level 1</u> There was an increase from 68.5% to 79.4%. This is an increase of achievement of 10.9%.	<ul style="list-style-type: none"> <li>• These are the best Level 1 results we have had. They are 7.8% higher than the National results and 3.1% higher than the decile band 4-7.</li> <li>• We need to continue to monitor and track Year 11 students throughout the year and provide the appropriate courses to ensure they succeed in a support educational environment.</li> <li>• We need to continue to increase this percentage in all areas</li> </ul>
☑ Achieved	<u>Level 2</u>	<ul style="list-style-type: none"> <li>• An increase in Level 2 by a small percentate and still above the National average by 9.5% and above the deciole band4-7 by 5.7%</li> <li>• Once again the pathways are correct and the tracking and monitoring is working.</li> </ul>

The Analysis of Variance 2020: *Pai rawa atu i nga mea katoa*



*The very best in all things*

	<p>There was an increase from 85.6% to 89.5%. This is an increase of achievement of 3.9%.</p> <p><u>Level 3</u> There was an increase from 73.9% to 78.7%. This is an increase of achievement of 4.8%</p> <p>The UE pass rate was what was expected and matches the 30% of students that head to university. We had 31.9% students gaining UE.</p>	<ul style="list-style-type: none"> <li>• An increase in Level 3 close to 5% and still above the National average of 6.4% and above the decile band 4-7 by 5.6%.</li> <li>• UE results are well below the National average by 21.7% and decile band 4-7 by 19.7%. This does not concern us because we know the students are getting the opportunity to do courses that fit them and their ability and not solely university entrance focussed. The UE measure is antiquated and is meaningless to the bigger scheme of achievement. It suits a smaller number of students who wish to pursue this avenue of tertiary education.</li> </ul>
<b>2. All areas have engaged with the NCEA review and the changes which begin in 2021</b>		
<i>Outcomes</i>	<i>Analysis</i>	<i>Evaluation</i>
...Ongoing work	The College has engaged with the NCEA review. The major changes are going to impact our learners especially the bigger standards envisaged to support the learning at the various levels.	All areas will continue to engage and develop programmes that still allow students to succeed no matter what their pathway is.

### 3. Staff Development

## Professional Learning & Appraisal

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

### Targets

#### 1. A revamped Appraisal system is co-constructed and in place for 2020

<i>Outcomes</i>	<i>Analysis</i>	<i>Evaluation</i>
<input checked="" type="checkbox"/> Achieved	All teaching staff were involved in the revamped "High Trust" model of appraisal.	<p>Further refinement is required:</p> <ul style="list-style-type: none"> <li>• A name change to Professional Growth Cycle is required to remove the stigma of Appraisal.</li> <li>• Further instruction on what is meant by "High Trust" is required.</li> <li>• Getting the staff more involved to ensure it is completed is needed.</li> <li>• Need to give more specific time for it to develop further.</li> </ul>

#### 2. Increase the knowledge and skill base with restorative practices with the staff

<i>Outcomes</i>	<i>Analysis</i>	<i>Evaluation</i>
<input checked="" type="checkbox"/> Achieved	Restorative focus was threaded through the PLD slots	Once again Covid prevented us from sending staff on restorative course but we managed to complete things in house.

#### 3. Ensure full participation in the teacher wellbeing PLD

<i>Outcomes</i>	<i>Analysis</i>	<i>Evaluation</i>
<input checked="" type="checkbox"/> Achieved	All staff participated in the Teacher wellbeing programme through Core Education	<p>This was reasonably successful with varying degrees of engagement by staff.</p> <p>There was increase focus on staff wellbeing after the Covid 19 lockdowns throughout the year. This meant increased work in this area for all.</p>

### 4. Curriculum Development

## Programmes of Learning

Annual Goal: To develop programmes of learning that are meaningful

### Targets

#### 1. All programmes of learning are adjusted as NCEA changes come on stream.

<i>Outcomes</i>	<i>Analysis</i>	<i>Evaluation</i>
...Ongoing work	This work will be ongoing over the next five years as the developments of NCEA are implemented and take traction. NCEA assessments will be used to match the local curriculum developed over the years	Ongoing work required and evaluation and review will occur frequently.

#### 2. All schemes are updated with the advent of an ERO visit

<i>Outcomes</i>	<i>Analysis</i>	<i>Evaluation</i>
...Ongoing work	Once again as local curriculum and NCEA changes are implemented schemes will develop accordingly	Ongoing



## Successful Pathways

Annual Goal: To improve pathways for all students so they can become successful

### Targets

#### 1. The new timetable is implemented, reviewed and recommendations made for further adjustments

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<ul style="list-style-type: none"> <li>A review of the timetable was completed and additions and deletions were made to tweek the results of a desktop review.</li> <li>Further changes may occur with a further refinement</li> </ul>	<p>The timetable had to be rolled over another with Covid not allowing the changes we made to cement themselves. So the timetable for 2021 is more or less the same with a few tweeks.</p> <p>A more comprehensive review will occur at the end of 2021.</p>

#### 2. Review all the external provider programmes to look at future proofing for 2020

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<p>External providers reviewed and we are pleased with who we are using at this point in time.</p> <ul style="list-style-type: none"> <li>Trades providers. Great for practically minded students.</li> <li>Techtorium-once again a niche for many of our students.</li> <li>Online Learning -expanding all the time and allows us to fill the gaps with the students especially when our timetable does not fit what the students want to do.</li> <li>Te Kura-learning recognition standards still appropriate.</li> </ul>	<p>External providers support the pathways we have for the students and enable student agency and achievement. We can see that there will be a continued demand in using external providers as the roll grows bigger.</p>

#### 3. Modules review occurs to determine its success

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> <b>Achieved</b>	<p>These were undervalued by staff and students so need some changes to assist with the perception of modules.</p>	<p>Possible changes for 2021:</p> <ul style="list-style-type: none"> <li>Student agency in 2021 -get the students to select a series of topics from a master list of topics.</li> <li>Add in Study for the academic students.</li> <li>Select the staff first as to who wants to be involved in modules.</li> </ul>



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

## 5. Modern Learning

### Innovative Learning Space

Annual Goal: To update and improve teaching spaces

#### Targets

1. Review and put a plan in place with existing spaces to see what infrastructure is required to ensure they become ILS

Outcomes	Analysis	Evaluation
....Ongoing work	Plan was interrupted with Covid.	To be completed in 2021

### ICT

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

#### Targets

1. A BYOD plan is written

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	A BYOD plan was not written due to the concentration of efforts on getting digital learning into every home whilst students were in lockdown.	<ul style="list-style-type: none"> <li>• This has to be completed in 2021</li> <li>• The school gained over 160 devices through the Covid lockdown response so we have to re-evaluate the BYOD programme</li> <li>• A programme must include the phasing out the use of mobile phones during learning time.</li> </ul>

2. More COWS are in school

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	With more laptops and chromebooks being provided we have managed to increase the number of COWS significantly.	Ongoing provision of devices is essential to online provision of curriculum especially through further lockdowns.

3. A digital fluency report is created

Outcomes	Analysis	Evaluation
<input type="checkbox"/> Partially Achieved	Part of the work has been completed but a full document will be available by the end of 2021	Professional Learning is being provided for fluency to be understood and implemented. More work on this will occur in 2021.

4. A completed digital curriculum is available

Outcomes	Analysis	Evaluation
<input type="checkbox"/> Partially Achieved	Will be completed at the end of 2021. Digital capability is mostly written but fluency needs to be added.	Ongoing work is required

## 6. Te Kaahui Ako o te Puuaha o Waikato

### Teaching and Learning

Annual Goal: To promote, enable and support teaching and learning practices across the Kāhui Ako

#### Targets

1. Continue to develop common threads for achievement across all schools

Outcomes	Analysis	Evaluation
....Ongoing work	Common approaches to achievement are seen with the use of eASttle as a measure as well as PAT. These measures have been used to determine curriculum levels as the students end and exit various year levels. Common threads are OK but common practice is not seen.	<p>As a College we are still not quite confident about the levels of achievement and curriculum levels reached by some students before they enter College.</p> <p>There is going to have to be ongoing work with all contributing schools to ensure we know where they are at when they arrive and that success can be predicted as they move into NCEA years.</p>

2. Discuss and develop moderation teams across all schools

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	Completed on a school by school basis and never took off across the Kāhui Ako.	Ongoing work needed here.

3. Develop authentic learning experiences and contexts for students in all schools using the stories of Te Pūaha o Waikato.





Outcomes	Analysis	Evaluation
....Ongoing work	<ul style="list-style-type: none"> <li>The Haerenga was a huge success.</li> <li>Limited opportunities after this successful event due to Covid.</li> <li>The OAS education plan will assist all schools with their plan.</li> </ul>	Ongoing developments required

## Cultural Engagement

Annual Goal: To improve cultural engagement across the Kāhui Ako

### Targets

1. Organise and promote cultural learning events such as:
  - a. Te Haerenga
  - b. Cultural Super Staff Meeting
  - c. Cultural Night

Outcomes	Analysis	Evaluation
<input type="checkbox"/> Partially Achieved	<ul style="list-style-type: none"> <li>Te Haerenga was achieved and a great start to cultural engagement</li> <li>The other two events never occurred due to Covid</li> </ul>	<ul style="list-style-type: none"> <li>Has to be replanned and scheduled as the events were scuttled by Covid.</li> <li>Also needs re-setting as the goals for the Kāhui Ako are changing for 2021.</li> </ul>
2. Develop a resource around the stories of Te Puuaha o Waikato		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	Ongoing work needed	Ongoing work needed
3. Develop a deeper understanding of the Treaty of Waitangi and how it is used in day to day school life.		
Outcomes	Analysis	Evaluation
<input type="checkbox"/> Partially Achieved	This was planned but never occurred. Rescheduled for 2021	Ongoing development required.

## Wellbeing

Annual Goal: To improve and have common approaches to wellbeing across the kaahui ako

### Targets

1. Develop a register of good practice across the Kāhui Ako re: Wellbeing

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	This was never started BUT ongoing professional development is required	Has to be ongoing
2. Continue to promote PB4L in all areas of the school		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>Successful work completed in 2020</li> <li>A realignment of the majors and Minors occurred</li> <li>A positive rewards system was reintroduced</li> <li>The committee was functioning and meeting regularly</li> </ul>	This work needs to continue. We cannot take 'our eye off the ball' which has occurred in previous starts of PB4L.
3. To successfully appoint a new Lead Principal, and new Across school Leaders and Within School Leaders for a 2021 start		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>Lead Principal was appointed</li> <li>Two new Across School Leaders were appointed</li> <li>All schools appointed their Within School Leaders and every school has someone now</li> <li>A smooth transition to the new leadership team has occurred</li> </ul>	Most of 2020 was spent redefining how the Kāhui Ako is working and the realignment of the focus areas across the Kāhui Ako. Hence a complete change in areas from the broad areas of Teaching and Learning; Cultural Responsiveness, Wellbeing to: Learning Support; Student Agency, Transitions and Pathways



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

## 7. Student Engagement

### Attendance

Annual Goal: To improve Attendance

#### Targets

#### 1. To improve monitoring and tracking of student attendance

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	Monitoring and Tracking of student attendance occurred regularly through KAMAR and constant reminders to teachers parents and students about their attendance. With Covid attendance increased as the students were marked accordingly.	This will be ongoing work and the school needs to keep on top of this as the school grows.

#### 2. To raise attendance

- a. Overall by 2.5%(17 students) from 87.5% to 90%
- b. Māori by 2.4%(7 students) from 85.6% to 88%
- c. Female by 1.5% from 88.3% to the same as Male attendance 89.8%

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>• The Attendance rate was at 90.2%</li> <li>• Māori are still behind the other ethnic groups at 86.2% for 2020 although they are at 4% behind they have caught up by 6% compared to previous years</li> <li>• Female attendance improved by so did Male. In 2020 female was 90.9% and male was 89.5. A difference of 0.7%</li> </ul>	Overall attendance was masked by the Covid 19 response to students being online and marking of the rolls during lockdowns.

### Retention & Transitions

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

#### Targets

#### 1. To continue raise the retention rate by 3%(10)+ each year so Tuakau College heads towards the retention rate of Decile 4 schools

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	Retention rates have not changed much. For 2019 we were at 61.9%. We are still behind decile band and National values.	Even though our courses are meeting the needs of the students retaining students has been less successful. This maybe because students are leaving to go to work earlier. We would need to look at the leavers data to see where the students are going to.

#### 2. A transition plan is written for

- a. New enrolments
- b. Between years

Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	No plan has been written	A plan will be devised over 2021 At the moment it is completed adhoc with proviso's of where students should be placed and how that transition occurs. Further guidelines and a plan needs to be developed.

## 8. School Wellbeing

### PB4L

Annual Goal: To improve learning by improved behaviour

#### Targets

#### 1. Monitor and track progress towards Tier 1

Outcomes	Analysis	Evaluation
....Ongoing work	More work is required	Ongoing work is needed as long as the committee continue put PB4L in the forefront of their minds it will succeed.



2. Restorative Practices are improved		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	<ul style="list-style-type: none"> <li>Continued work in all areas with Restorative bookmarks being made and to be handed out next year.</li> <li>More discussions in Learning Areas around the restorative approaches</li> </ul>	Ongoing Work
3. To reduce the stand-down rate		
a. Overall by 10 students b. Māori students by 10% from 73% to 63% c. Male students by 10% from 58.5% to 48.5%		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved  <input type="checkbox"/> Partially Achieved  <input checked="" type="checkbox"/> Not Achieved	<p><u>Overall</u></p> <ul style="list-style-type: none"> <li>Over the Year of 2020 we had 33 stand-downs. This was a reduction of close to 50%.</li> <li>In the Junior College there were 15. Middle College 14 and Senior College 6.</li> <li>The incidents students were stood down for are: 16 Assaulting other students, 1 for drugs, 10 for continual disobedience, 5 for verbal abuse of staff, and 1 for theft.</li> <li>In this time we had 3 suspensions and 2 exclusions</li> </ul> <p><u>Māori</u></p> <ul style="list-style-type: none"> <li>Maori student stand-down rate reduced from 73% to 69.6%.</li> <li>Māori make up 67% of suspensions and 50% of exclusions</li> </ul> <p><u>Male</u></p> <ul style="list-style-type: none"> <li>Male stand-down rates went up to 67%</li> <li>Males make up 67% of suspensions and 50% of exclusions</li> </ul>	<p>The rates of stand-downs and suspensions have decreased considerably.</p> <p>This is due to Covid-lockdowns when the students were not at school for a period of time during the year. This allowed the students to reset their behaviour and when they came back they came back refreshed – just like a new start. It was significantly felt at the end of the year once the seniors had left when the Junior and Middle College students pushed the boundaries. A third of the stand-downs were given at this time of the year.</p> <p>Another factor which played a part was the emphasis on restorative practices and PB4L. This certainly help to reduce stand-down and Suspension rates.</p>

## 9. Community Engagement

Stronger Links		
Annual Goal: To form more links but also to cement stronger links with the community.		
Targets		
1. Build better relationships with all schools in the Kāhui Ako		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Achieved	All schools in 2021 worked well with the advent of a new leadership team in place by the beginning of 2021	
2. Put in place a community volunteer day		
Outcomes	Analysis	Evaluation
<input checked="" type="checkbox"/> Not Achieved	More work required to get this underway Was not a priority in 202	Although this is done on an individual basis more work to coordinate all areas is needed. Without lockdowns, cancellations this can be achieved

## 10. International Education

The International programme was a casualty of Covid 19. No international students and or groups hence the Board made the decision to disestablish the programme and the position of International Coordinator. It is unknown when this will come back online or if the Board will mdelve into International students in the future.

<b>International Education</b>		
Annual Goal: To increase the number of foreign fee payers at school.		
<b>Targets</b>		
1. Have 5 year long International students for the beginning of 2021		
Outcomes	Analysis	Evaluation
2. Reduce the number of groups for 2021		
Outcomes	Analysis	Evaluation
3. All marketing material is reviewed		
d. All hardcopy material is updated		
e. Website reviewed and updated		
f. Facebook/Instagram page is put in place		
Outcomes	Analysis	Evaluation
4. Be prepared for an ERO visit in 2020		
Outcomes	Analysis	Evaluation
5. Have the new International Nui software up and running		
Outcomes	Analysis	Evaluation



## **Tuakau College**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$13,885 (excluding GST). The funding was spent on sporting endeavours.