

# TARARUA COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 235

**Principal:** Iain Anderson

**School Address:** Churchill Street

**School Postal Address:** P O Box 94, Pahiatua, 4941

**School Phone:** 06 376 8344

**School Email:** pmarsh@tc.school.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*

# TARARUA COLLEGE

Annual Report - For the year ended 31 December 2021

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# Tararua College

## Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

Louise Powick  
Full Name of Presiding Member

Louise Powick  
Signature of Presiding Member

19/5/22  
Date:

Iain Anderson  
Full Name of Principal

[Signature]  
Signature of Principal

19/5/2022  
Date:

## Tararua College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

|   |       | 2021         | 2021                        | 2020         |
|---|-------|--------------|-----------------------------|--------------|
|   | Notes | Actual<br>\$ | Budget<br>(Unaudited)<br>\$ | Actual<br>\$ |
| <b>Revenue</b>  |       |              |                             |              |
| Government Grants   | 2     | 6,035,207    | 5,202,559                   | 5,556,617    |
| Locally Raised Funds  | 3     | 320,037      | 106,025                     | 280,629      |
| Interest Income   |       | 1,670        | 3,600                       | 4,282        |
| Gain on Sale of Property, Plant and Equipment               |       | 270          | -                           | -            |
| International Students                                      | 4     | -            | -                           | 7,826        |
|   |       | 6,357,184    | 5,312,184                   | 5,849,354    |
| <b>Expenses</b>   |       |              |                             |              |
| Locally Raised Funds  | 3     | 207,227      | 74,000                      | 200,045      |
| International Students                                      | 4     | 111          | -                           | 2,452        |
| Learning Resources  | 5     | 4,333,370    | 3,556,400                   | 3,905,917    |
| Administration  | 6     | 565,497      | 338,360                     | 342,455      |
| Finance   |       | 4,673        | 8,500                       | 9,376        |
| Property  | 7     | 1,025,426    | 1,047,841                   | 1,046,742    |
| Depreciation  | 12    | 198,975      | 188,338                     | 192,240      |
| Loss on Disposal of Property, Plant and Equipment           |       | -            | -                           | 13,640       |
|   |       | 6,335,279    | 5,213,439                   | 5,712,867    |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 21,905       | 98,745                      | 136,487      |
| Other Comprehensive Revenue and Expense                     |       | -            | -                           | -            |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | 21,905       | 98,745                      | 136,487      |

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

**Tararua College**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2021

|  | Notes | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 1,135,876            | 1,126,559                           | 980,002              |
| Total comprehensive revenue and expense for the year |       | 21,905               | 98,745                              | 136,487              |
| Capital Contributions from the Ministry of Education |       |                      |                                     |                      |
| Contribution - Furniture and Equipment Grant         |       | -                    | -                                   | 19,387               |
| <b>Equity at 31 December</b>                         |       | 1,157,781            | 1,225,304                           | 1,135,876            |
| Retained Earnings                                    |       | 1,157,781            | 1,225,304                           | 1,135,876            |
| <b>Equity at 31 December</b>                         |       | 1,157,781            | 1,225,304                           | 1,135,876            |

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.

# Tararua College

## Statement of Financial Position

As at 31 December 2021

|   |       | 2021             | 2021                        | 2020             |
|---|-------|------------------|-----------------------------|------------------|
|   | Notes | Actual<br>\$     | Budget<br>(Unaudited)<br>\$ | Actual<br>\$     |
| <b>Current Assets</b>                           |       |                  |                             |                  |
| Cash and Cash Equivalents                       | 8     | 680,103          | 448,948                     | 780,819          |
| Accounts Receivable                             | 9     | 379,703          | 300,000                     | 451,015          |
| GST Receivable                                  |       | 37,868           | 5,000                       | -                |
| Prepayments                                     |       | 9,348            | 20,000                      | 27,145           |
| Inventories                                     | 10    | 52,784           | 40,000                      | 40,413           |
| Investments                                     | 11    | 130,000          | 130,000                     | 130,000          |
|   |       | <b>1,289,806</b> | <b>943,948</b>              | <b>1,429,392</b> |
| <b>Current Liabilities</b>                      |       |                  |                             |                  |
| GST Payable                                     |       | -                | -                           | 1,092            |
| Accounts Payable                                | 13    | 585,473          | 400,000                     | 528,757          |
| Revenue Received in Advance                     | 14    | 34,660           | 65,000                      | 72,017           |
| Provision for Cyclical Maintenance              | 15    | 201,950          | 104,605                     | 181,205          |
| Finance Lease Liability                         | 16    | 26,549           | 12,321                      | 50,477           |
| Funds held for Capital Works Projects           | 17    | 247,484          | -                           | 456,997          |
| Funds held on behalf of WelCOM Cluster          | 18    | 9,700            | 6,500                       | 6,962            |
| Funds held on behalf of Kahui Ako (Col) Cluster | 19    | 2,030            | 4,500                       | 4,848            |
|   |       | <b>1,107,846</b> | <b>592,926</b>              | <b>1,302,355</b> |
| <b>Working Capital Surplus/(Deficit)</b>        |       | <b>181,960</b>   | <b>351,022</b>              | <b>127,037</b>   |
| <b>Non-current Assets</b>                       |       |                  |                             |                  |
| Property, Plant and Equipment                   | 12    | 1,137,937        | 1,009,927                   | 1,098,017        |
|   |       | <b>1,137,937</b> | <b>1,009,927</b>            | <b>1,098,017</b> |
| <b>Non-current Liabilities</b>                  |       |                  |                             |                  |
| Provision for Cyclical Maintenance              | 15    | 99,289           | 134,646                     | 75,857           |
| Finance Lease Liability                         | 16    | 62,827           | 999                         | 13,321           |
|   |       | <b>162,116</b>   | <b>135,645</b>              | <b>89,178</b>    |
| <b>Net Assets</b>                               |       | <b>1,157,781</b> | <b>1,225,304</b>            | <b>1,135,876</b> |
| <b>Equity</b>                                   |       | <b>1,157,781</b> | <b>1,225,304</b>            | <b>1,135,876</b> |

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

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

|   |          | 2021             | 2021                        | 2020           |
|---|----------|------------------|-----------------------------|----------------|
|   | Note     | Actual<br>\$     | Budget<br>(Unaudited)<br>\$ | Actual<br>\$   |
| <b>Cash flows from Operating Activities</b>                 |          |                  |                             |                |
| Government Grants   |          | 1,963,905        | 1,802,135                   | 1,751,094      |
| Locally Raised Funds  |          | 316,884          | 294,773                     | 286,252        |
| Goods and Services Tax (net)                                |          | (38,959)         | (6,092)                     | (16,853)       |
| Payments to Employees                                       |          | (977,879)        | (909,591)                   | (990,396)      |
| Payments to Suppliers                                       |          | (916,715)        | (906,016)                   | (803,608)      |
| Interest Paid   |          | (4,673)          | (8,500)                     | (9,376)        |
| Interest Received   |          | 2,046            | 3,600                       | 4,764          |
| Net cash from/(to) Operating Activities                     |          | 344,609          | 270,309                     | 221,877        |
| <b>Cash flows from Investing Activities</b>                 |          |                  |                             |                |
| Purchase of Property Plant & Equipment (and Intangibles)    |          | (205,392)        | (100,250)                   | (239,808)      |
| Net cash from/(to) Investing Activities                     |          | (205,392)        | (100,250)                   | (239,808)      |
| <b>Cash flows from Financing Activities</b>                 |          |                  |                             |                |
| Furniture and Equipment Grant                               |          | -                | -                           | 19,387         |
| Finance Lease Payments                                      |          | (26,145)         | (44,123)                    | (45,931)       |
| Funds Administered on Behalf of Third Parties               |          | (213,788)        | (457,807)                   | 325,482        |
| Net cash from/(to) Financing Activities                     |          | (239,933)        | (501,930)                   | 298,938        |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>(100,716)</b> | <b>(331,871)</b>            | <b>281,007</b> |
| Cash and cash equivalents at the beginning of the year      | 8        | 780,819          | 780,819                     | 499,812        |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>8</b> | <b>680,103</b>   | <b>448,948</b>              | <b>780,819</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.

# **Tararua College**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2021**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Tararua College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical maintenance**

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



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

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

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

|  |               |
|--|---------------|
| Building Improvements                    | 20-50 years   |
| Furniture and Equipment                  | 5-20 years    |
| Information and Communication Technology | 5 years       |
| Motor Vehicles                           | 10 years      |
| Library Resources                        | 12.5% DV      |
| Leased assets held under a Finance Lease | Term of Lease |

## **k) Intangible Assets**

### *Software costs*

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **r) Provision for Cyclical Maintenance**

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

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

#### **s) Financial Instruments**

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

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

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

#### **t) Borrowings**

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

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

#### **u) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **v) Budget Figures**

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

#### **w) Services received in-kind**

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

## 2. Government Grants

|                                  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| Operational Grants               | 1,472,777            | 1,513,587                           | 1,405,807            |
| Teachers' Salaries Grants        | 3,287,587            | 2,706,914                           | 3,046,017            |
| Use of Land and Buildings Grants | 624,294              | 711,592                             | 711,592              |
| Other MoE Grants                 | 602,353              | 251,646                             | 336,845              |
| Other Government Grants          | 48,196               | 18,820                              | 56,356               |
|                                  | <b>6,035,207</b>     | <b>5,202,559</b>                    | <b>5,556,617</b>     |

The school has opted in to the donations scheme for this year. Total amount received was \$60,300.

## 3. Locally Raised Funds

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

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                                   |                      |                                     |                      |
| Donations & Bequests                             | 41,909               | -                                   | 31,323               |
| Fees for Extra Curricular Activities             | 141,925              | 24,025                              | 68,154               |
| Trading  | 120,927              | 72,000                              | 113,129              |
| Other Revenue                                    | 15,276               | 10,000                              | 68,023               |
|  | <b>320,037</b>       | <b>106,025</b>                      | <b>280,629</b>       |
| <b>Expenses</b>                                  |                      |                                     |                      |
| Extra Curricular Activities Costs                | 108,193              | -                                   | 88,954               |
| Trading  | 92,069               | 74,000                              | 111,091              |
| Other Locally Raised Funds Expenditure           | 6,965                | -                                   | -                    |
|  | <b>207,227</b>       | <b>74,000</b>                       | <b>200,045</b>       |
| <i>Surplus for the year Locally raised funds</i> | <b>112,810</b>       | <b>32,025</b>                       | <b>80,584</b>        |

## 4. International Student Revenue and Expenses

|  | 2021<br>Actual<br>Number | 2021<br>Budget<br>(Unaudited)<br>Number | 2020<br>Actual<br>Number |
|--|--------------------------|---|--------------------------|
| International Student Roll                                   | 0                        | 0                                       | 1                        |
|  |                          |   |                          |
|  | 2021<br>Actual<br>\$     | 2021<br>Budget<br>(Unaudited)<br>\$     | 2020<br>Actual<br>\$     |
| <b>Revenue</b>   |                          |   |                          |
| International Student Fees                                   | -                        | -                                       | 7,826                    |
| <b>Expenses</b>  |                          |   |                          |
| Student Recruitment  | -                        | -                                       | 2,452                    |
| Other Expenses   | 111                      | -                                       | -                        |
|  | <b>111</b>               | <b>-</b>                                | <b>2,452</b>             |
| <i>Surplus/(Deficit) for the year International Students</i> | <b>(111)</b>             | <b>-</b>                                | <b>5,374</b>             |

## 5. Learning Resources

|  | 2021             | 2021             | 2020             |
|--|------------------|------------------|------------------|
|  | Actual           | Budget           | Actual           |
|  | \$               | (Unaudited)      | \$               |
| Curricular                             | 262,896          | 213,450          | 195,513          |
| Library Resources                      | -                | 6,000            | 889              |
| Employee Benefits - Salaries           | 3,953,012        | 3,249,114        | 3,621,421        |
| Staff Development                      | 43,173           | 20,000           | 20,996           |
| Information & Communication Technology | 74,289           | 67,836           | 67,098           |
|  | <b>4,333,370</b> | <b>3,556,400</b> | <b>3,905,917</b> |

## 6. Administration

|  | 2021           | 2021           | 2020           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Audit Fee                                      | 7,079          | 7,800          | 7,674          |
| Board Fees                                     | 4,990          | 5,000          | 4,225          |
| Board Expenses                                 | 9,139          | 10,000         | 7,362          |
| Communication                                  | 14,328         | 21,700         | 19,113         |
| Consumables                                    | 7,708          | 4,950          | 7,090          |
| Operating Lease                                | 21,904         | 14,280         | 28,328         |
| Other  | 53,560         | 41,720         | 38,883         |
| Employee Benefits - Salaries                   | 232,186        | 202,800        | 206,474        |
| Insurance                                      | 23,389         | 22,500         | 17,986         |
| Service Providers, Contractors and Consultancy | 1,421          | 7,610          | 5,320          |
| Healthy School Lunch Programme                 | 189,793        | -              | -              |
|  | <b>565,497</b> | <b>338,360</b> | <b>342,455</b> |

## 7. Property

|                                     | 2021             | 2021             | 2020             |
|-------------------------------------|------------------|------------------|------------------|
|                                     | Actual           | Budget           | Actual           |
|                                     | \$               | (Unaudited)      | \$               |
| Caretaking and Cleaning Consumables | 6,512            | 4,800            | 8,862            |
| Cyclical Maintenance Provision      | 44,177           | 20,489           | 5,532            |
| Grounds                             | 11,785           | 15,600           | 10,202           |
| Heat, Light and Water               | 83,940           | 60,600           | 62,737           |
| Rates                               | 11,978           | 14,800           | 15,109           |
| Repairs and Maintenance             | 52,940           | 63,960           | 64,902           |
| Use of Land and Buildings           | 624,294          | 711,592          | 711,592          |
| Employee Benefits - Salaries        | 189,800          | 156,000          | 167,806          |
|                                     | <b>1,025,426</b> | <b>1,047,841</b> | <b>1,046,742</b> |

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts   | 680,103              | 448,948                             | 780,819              |
| Cash and cash equivalents for Statement of Cash Flows | <u>680,103</u>       | <u>448,948</u>                      | <u>780,819</u>       |

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

Of the \$680,103 Cash and Cash Equivalents \$363,109 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$680,103 Cash and Cash Equivalents, \$9,700 is held by the School on behalf of the WELCom cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Of the \$680,103 Cash and Cash Equivalents, \$2,029 is held by the School on behalf of the Kauhi Ako cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 24,259               | 25,921                              | 32,603               |
| Receivables from the Ministry of Education | 77,013               | -                                   | 144,333              |
| Interest Receivable                        | -                    | 376                                 | 376                  |
| Teacher Salaries Grant Receivable          | 278,431              | 273,703                             | 273,703              |
|  | <u>379,703</u>       | <u>300,000</u>                      | <u>451,015</u>       |
| Receivables from Exchange Transactions     | 101,272              | 26,297                              | 177,312              |
| Receivables from Non-Exchange Transactions | 278,431              | 273,703                             | 273,703              |
|  | <u>379,703</u>       | <u>300,000</u>                      | <u>451,015</u>       |

## 10. Inventories

|         | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---------|----------------------|-------------------------------------|----------------------|
| Uniform | 19,754               | 20,000                              | 22,740               |
| Farm    | 33,030               | 20,000                              | 17,673               |
|         | <u>52,784</u>        | <u>40,000</u>                       | <u>40,413</u>        |



## 11. Investments

The School's investment activities are classified as follows:

|                          | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 130,000              | 130,000                             | 130,000              |
| Total Investments        | 130,000              | 130,000                             | 130,000              |

## 12. Property, Plant and Equipment

|  | Opening<br>Balance<br>(NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2021</b>                              |                                   |                 |                 |                  |                    |                   |
| Land                                     | 30,790                            | -               | -               | -                | -                  | <b>30,790</b>     |
| Building Improvements                    | 492,223                           | -               | -               | -                | (25,055)           | <b>467,168</b>    |
| Furniture and Equipment                  | 178,280                           | 71,790          | -               | -                | (31,900)           | <b>218,170</b>    |
| Information and Communication Technology | 285,167                           | 47,912          | -               | -                | (84,270)           | <b>248,809</b>    |
| Motor Vehicles                           | 49,303                            | 44,348          | -               | -                | (5,858)            | <b>87,793</b>     |
| Leased Assets                            | 44,467                            | 74,846          | -               | -                | (49,669)           | <b>69,644</b>     |
| Library Resources                        | 17,786                            | -               | -               | -                | (2,223)            | <b>15,563</b>     |
| <b>Balance at 31 December 2021</b>       | <b>1,098,016</b>                  | <b>238,896</b>  | <b>-</b>        | <b>-</b>         | <b>(198,975)</b>   | <b>1,137,937</b>  |

The net carrying value of equipment held under a finance lease is \$69,644 (2020: \$44,467)

|  | 2021<br>Cost or<br>Valuation<br>\$ | 2021<br>Accumulated<br>Depreciation<br>\$ | 2021<br>Net Book<br>Value<br>\$ | 2020<br>Cost or<br>Valuation<br>\$ | 2020<br>Accumulated<br>Depreciation<br>\$ | 2020<br>Net Book<br>Value<br>\$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Land                                     | 30,790                             | -   | <b>30,790</b>                   | 30,790                             | -   | <b>30,790</b>                   |
| Building Improvements                    | 695,798                            | (228,630)                                 | <b>467,168</b>                  | 695,797                            | (203,574)                                 | <b>492,223</b>                  |
| Furniture and Equipment                  | 803,727                            | (585,557)                                 | <b>218,170</b>                  | 731,938                            | (553,658)                                 | <b>178,280</b>                  |
| Information and Communication Technology | 1,338,854                          | (1,090,045)                               | <b>248,809</b>                  | 1,290,942                          | (1,005,775)                               | <b>285,167</b>                  |
| Motor Vehicles                           | 238,688                            | (150,895)                                 | <b>87,793</b>                   | 194,340                            | (145,037)                                 | <b>49,303</b>                   |
| Leased Assets                            | 278,280                            | (208,636)                                 | <b>69,644</b>                   | 217,612                            | (173,145)                                 | <b>44,467</b>                   |
| Library Resources                        | 151,136                            | (135,573)                                 | <b>15,563</b>                   | 151,136                            | (133,349)                                 | <b>17,787</b>                   |
| <b>Balance at 31 December</b>            | <b>3,537,273</b>                   | <b>(2,399,336)</b>                        | <b>1,137,937</b>                | <b>3,312,555</b>                   | <b>(2,214,538)</b>                        | <b>1,098,017</b>                |



### 13. Accounts Payable

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Creditors   | 134,241              | 88,017                              | 170,827              |
| Accruals  | 7,079                | 7,000                               | 21,400               |
| Employee Entitlements - Salaries  | 414,536              | 273,703                             | 305,250              |
| Employee Entitlements - Leave Accrual                                   | 29,617               | 31,280                              | 31,280               |
|   | <b>585,473</b>       | <b>400,000</b>                      | <b>528,757</b>       |
| Payables for Exchange Transactions                                      | 585,473              | 400,000                             | 528,757              |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -                    | -                                   | -                    |
| Payables for Non-exchange Transactions - Other                          | -                    | -                                   | -                    |
|   | <b>585,473</b>       | <b>400,000</b>                      | <b>528,757</b>       |

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Income In Advance                         | 164                  | 15,000                              | -                    |
| Student Credits                           | 31,562               | 50,000                              | 19,648               |
| Kamar Clearing Account                    | 2,934                | -                                   | -                    |
| Grants in Advance - Ministry of Education | -                    | -                                   | 52,369               |
|   | <b>34,660</b>        | <b>65,000</b>                       | <b>72,017</b>        |

### 15. Provision for Cyclical Maintenance

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year                   | 257,062              | 218,762                             | 305,590              |
| Increase/(decrease) to the Provision During the Year | 40,889               | 20,489                              | (27,768)             |
| Adjustment to the Provision                          | 3,288                | -                                   | -                    |
| Use of the Provision During the Year                 | -                    | -                                   | (20,760)             |
| Provision at the End of the Year                     | <b>301,239</b>       | <b>239,251</b>                      | <b>257,062</b>       |
| Cyclical Maintenance - Current                       | 201,950              | 104,605                             | 181,205              |
| Cyclical Maintenance - Term                          | 99,289               | 134,646                             | 75,857               |
|  | <b>301,239</b>       | <b>239,251</b>                      | <b>257,062</b>       |

## 16. Finance Lease Liability

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

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 32,021               | 12,321                              | 54,705               |
| Later than One Year and no Later than Five Years | 69,566               | 999                                 | 13,851               |
| Future finance charges                           | (12,211)             | -                                   | (4,758)              |
|  | <u>89,376</u>        | <u>13,320</u>                       | <u>63,798</u>        |

### Represented by

|                                   |               |               |               |
|-----------------------------------|---------------|---------------|---------------|
| Finance lease liability - Current | 26,549        | 12,321        | 50,477        |
| Finance lease liability - Term    | 62,827        | 999           | 13,321        |
|                                   | <u>89,376</u> | <u>13,320</u> | <u>63,798</u> |

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

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

| 2021                                 | Project No. | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$   | BOT<br>Contributions | Closing<br>Balances<br>\$ |
|--------------------------------------|-------------|---------------------------|----------------------------|------------------|----------------------|---------------------------|
| Modernisation & Upgrade Projects     |             | (12,208)                  | -                          | -                | -                    | (12,208)                  |
| Carpet In Tech Block                 |             | (29,902)                  | 22,609                     | -                | -                    | (7,293)                   |
| Ah Roof Replacement & Water Services |             | 13,243                    | 41,534                     | (92,250)         | -                    | (37,473)                  |
| A Block Remodeling                   | 214709      | 275,053                   | 61,700                     | (109,262)        | -                    | 227,491                   |
| Covered Court Income (Sip)           |             | 210,811                   | -                          | (89,521)         | -                    | 121,290                   |
| Stormwater                           | 214711      | -                         | 9,000                      | (1,426)          | -                    | 7,574                     |
| Heating Replacement                  | 214707      | -                         | 21,700                     | (14,946)         | -                    | 6,754                     |
| Site-Wide Water Main                 | 214706      | -                         | -                          | (16,403)         | -                    | (16,403)                  |
| Learning Support Office              | 219801      | -                         | -                          | (21,649)         | -                    | (21,649)                  |
| Carpet for Staffroom & Music Room    | 214710      | -                         | -                          | (20,599)         | -                    | (20,599)                  |
| Totals                               |             | <u>456,997</u>            | <u>156,543</u>             | <u>(366,056)</u> | <u>-</u>             | <u>247,484</u>            |

### Represented by:

|   |                |
|---|----------------|
| Funds Held on Behalf of the Ministry of Education | 363,109        |
| Funds Due from the Ministry of Education          | (115,625)      |
|   | <u>247,484</u> |

| 2020                                 | Project No. | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$     | BOT<br>Contributions | Closing<br>Balances<br>\$ |
|--------------------------------------|-------------|---------------------------|----------------------------|--------------------|----------------------|---------------------------|
| Modernisation & Upgrade Projects     |             | 153,392                   | -                          | (165,600)          | -                    | (12,208)                  |
| Carpet In Tech Block                 |             | (29,902)                  | -                          | -                  | -                    | (29,902)                  |
| Ah Roof Replacement & Water Services |             | (39,735)                  | 1,149,405                  | (1,096,427)        | -                    | 13,243                    |
| A Block Remodeling                   | 214709      | -                         | 309,074                    | (34,021)           | -                    | 275,053                   |
| Covered Court Income (Sip)           |             | -                         | 210,811                    | -                  | -                    | 210,811                   |
| Totals                               |             | <u>83,755</u>             | <u>1,669,290</u>           | <u>(1,296,048)</u> | <u>-</u>             | <u>456,997</u>            |

## 18. Funds held on behalf of WelCOM Cluster

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

|                                      | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning the Year     | 6,962                | 6,962                               | 6,749                |
| Funds Received from Cluster Members  | 3,750                | -                                   | 3,750                |
| Total funds received                 | 10,712               | 6,962                               | 10,499               |
| Funds Spent on Behalf of the Cluster | 1,012                | 462                                 | 3,537                |
| Funds remaining                      | 9,700                | 6,500                               | 6,962                |
| Funds Held at Year End               | 9,700                | 6,500                               | 6,962                |

## 19. Funds held on behalf of Kahui Ako (Col) Cluster

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

|                                      | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning the Year     | 4,848                | 4,848                               | -                    |
| Funds Received from Cluster Members  | 3,654                | -                                   | 4,550                |
| Funds Received from MOE              | -                    | -                                   | 1,000                |
| Total funds received                 | 8,502                | 4,848                               | 5,550                |
| Funds Spent on Behalf of the Cluster | 6,472                | 348                                 | 702                  |
| Funds remaining                      | 2,030                | 4,500                               | 4,848                |
| Funds Held at Year End               | 2,030                | 4,500                               | 4,848                |

## 20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 21. Remuneration

### Key management personnel compensation

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

|   | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 4,990                | 4,225                |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 1,097,714            | 1,222,387            |
| Full-time equivalent members                | 9.00                 | 11.00                |
| Total key management personnel remuneration | <u>1,102,704</u>     | <u>1,226,612</u>     |

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that met 6 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

|  | 2021<br>Actual<br>\$000 | 2020<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 170 - 180               | 160 - 170               |
| Benefits and Other Emoluments                    | 5 - 6                   | 0 - 5                   |
| Termination Benefits                             | -                       | -                       |

### Other Employees

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

| Remuneration<br>\$000 | 2021<br>FTE Number | 2020<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 4.00               | 3.00               |
| 110 - 120             | 4.00               | 4.00               |
| 120 - 130             | 2.00               | 1.00               |
|                       | <u>10.00</u>       | <u>8.00</u>        |

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

## 22. Compensation and Other Benefits Upon Leaving

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

|                  | 2021<br>Actual | 2020<br>Actual |
|------------------|----------------|----------------|
| Total            | -              | -              |
| Number of People | -              | -              |

## 23. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 24. Commitments

### (a) Capital Commitments

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

A contract for the Modernisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$197,158 has been received of which \$209,366 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$29,902 contract for the Carpet In Tech Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,609 has been received of which \$29,902 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,518,954 contract for the Ah Roof Replacement & Water Services as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,370,737 has been received of which \$1,408,210 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$3,099,743 contract for the A Block Remodeling as agent for the Ministry of Education. This project is fully funded by the Ministry and \$370,774 has been received of which \$143,283 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$250,390 contract for the Covered Court Income (Sip) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$210,811 has been received of which \$89,521 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$10,000 contract for the Stormwater as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,000 has been received of which \$1,426 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$217,000 contract for the Heating Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,700 has been received of which \$14,946 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$300,000 contract for the Site-Wide Water Main as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$16,403 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$21,649 contract for the Learning Support Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$21,649 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$20,559 contract for the Carpet for Staffroom & Music Room as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$20,599 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

A contract for the Special Needs Modernisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$204,877 has been received of which \$217,085 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$29,902 contract for the Carpet In Tech Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$29,902 has been spent on the project to balance date. This project has been approved by the Ministry; and

A contract for the Ah Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,329,202 has been received of which \$1,315,919 has been spent on the project to balance date. This project has been approved by the Ministry; and

A contract for the A Block Remodeling as agent for the Ministry of Education. This project is fully funded by the Ministry and \$309,074 has been received of which \$34,020 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$250,390 contract for the Covered Court Income (Sip) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$210,811 has been received of which \$16,156 has been spent on the project to balance date. This project has been approved by the Ministry.)

## (b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

|  | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|----------------------|
| No later than One Year                           | 1,676                | 10,850               |
| Later than One Year and No Later than Five Years | -                    | 1,676                |
| Later than Five Years                            | -                    | -                    |
|  | <u>1,676</u>         | <u>12,526</u>        |

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 680,103              | 448,948                             | 780,819              |
| Receivables                                       | 379,703              | 300,000                             | 451,015              |
| Investments - Term Deposits                       | 130,000              | 130,000                             | 130,000              |
| Total Financial assets measured at amortised cost | <u>1,189,806</u>     | <u>878,948</u>                      | <u>1,361,834</u>     |

### Financial liabilities measured at amortised cost

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Payables   | 585,473              | 400,000                             | 528,757              |
| Finance Leases   | 89,376               | 13,320                              | 63,798               |
| Total Financial Liabilities Measured at Amortised Cost | <u>674,849</u>       | <u>413,320</u>                      | <u>592,555</u>       |

## 26. Events After Balance Date

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

## **27. Comparatives**

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

## **28. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

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

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

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

### **Impact on operations**

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

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

### **Reduction in locally raised funds**

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

### **Increased Remote learning additional costs**

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

## Tararua College

### Members of the Board

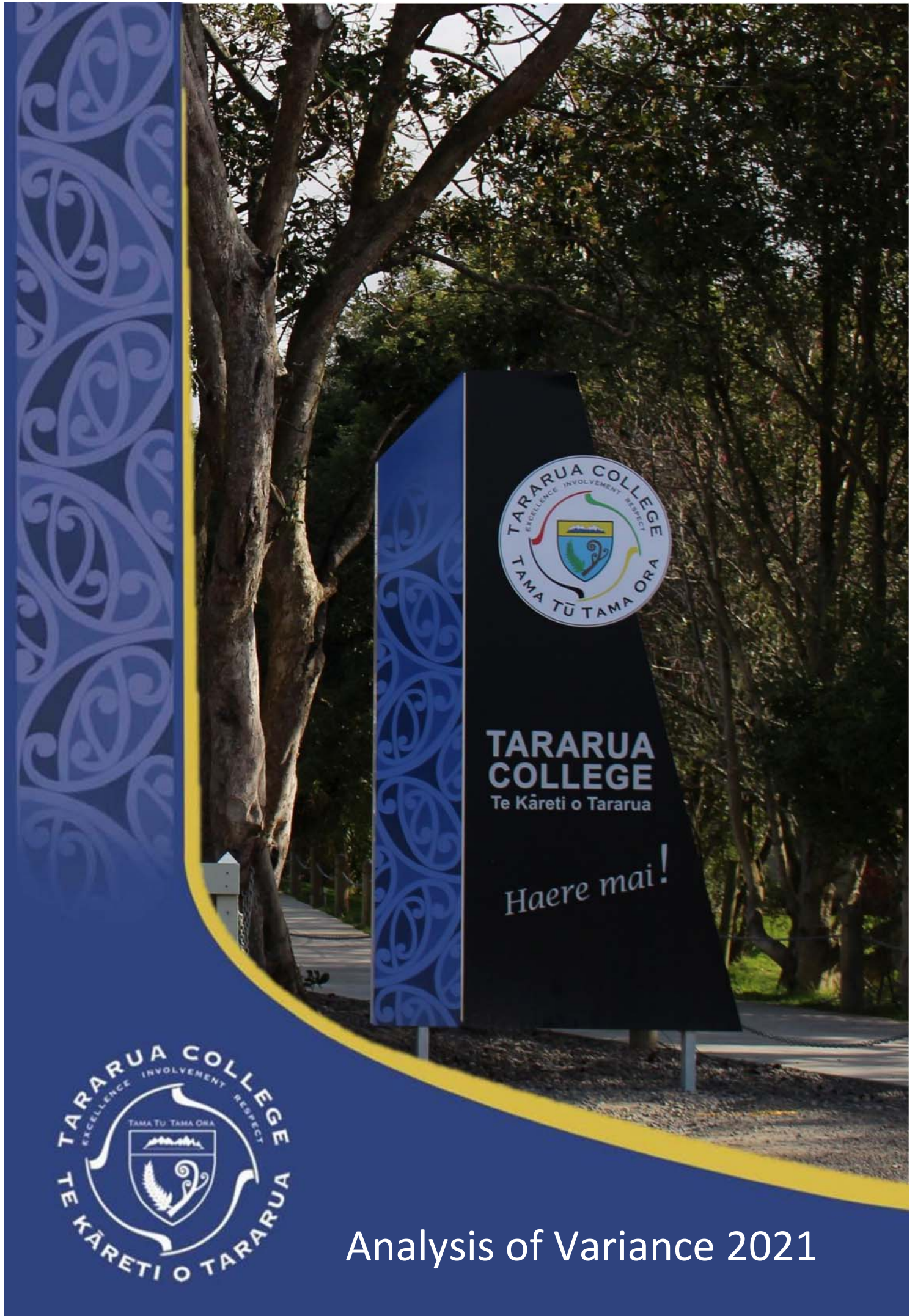
| <b>Name</b>    | <b>Position</b>        | <b>How<br/>Position<br/>Gained</b> | <b>Term<br/>Expired/<br/>Expires</b> |
|----------------|------------------------|------------------------------------|--------------------------------------|
| Louise Powick  | Presiding Member       | Elected                            | Sep 2022                             |
| Iain Anderson  | Principal              |                                    |                                      |
| Katie Harris   | Parent Representative  | Elected                            | Sep 2022                             |
| Andrew Wylie   | Parent Representative  | Elected                            | Sep 2022                             |
| Reihana Tipene | Parent Representative  | Co-opted                           | Sep 2022                             |
| Jason Rankin   | Parent Representative  | Elected                            | Sep 2022                             |
| Shelley Arends | Staff Representative   | Elected                            | Sep 2022                             |
| Leeroy Harris  | Student Representative | Elected                            | Sep 2022                             |



## **Tararua College**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received Kiwisport funding. The funding was spent on sporting endeavours.



Analysis of Variance 2021

| Strategic Goal One | To provide an education that empowers our students through choice, flexibility and growth in their future pathways  |          |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
|--------------------|---|----------|----------|----------|---------|----------|---------|--|---------|----------|---------|----------|---------|----------|---------|-------|-------|--|--|--|--|---------|--|--|-------|-------|--|--|---------|--|--|--|--|-------|-------|--|---------|----------|----------|-------|-------|----------|-------|-------|--|---------|----------|----------|----------|-------|-------|-------|
| Annual objective   | To develop teacher capacity in order to provide flexibility in the curriculum   |          |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Annual targets     | <ul style="list-style-type: none"><li>Year 9 and 10 E-asTTle test results are at or above National Mean for Writing</li><li>NCEA pass rates for level 1-3 are maintained above National Averages</li><li>Literacy and Numeracy achievement in year 11 are maintained above National Averages</li><li>Certificate endorsements at level 1-3 are at or above averages for decile 1-3 schools</li><li>UE achievement is maintained at or above average for decile 1-3 schools</li><li>Attendance rate of 85% or above</li></ul>  |          |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Data evidence      | <p>NCEA attainment 2021</p> <table><tr><th rowspan="2">Level</th><th>Year 11</th><th></th><th>Year 12</th><th></th><th>Year 13</th><th></th></tr><tr><th>Tararua</th><th>National</th><th>Tararua</th><th>National</th><th>Tararua</th><th>Natioanl</th></tr><tr><td>Level 1</td><td>88.2%</td><td>68.3%</td><td></td><td></td><td></td><td></td></tr><tr><td>Level 2</td><td></td><td></td><td>89.5%</td><td>77.2%</td><td></td><td></td></tr><tr><td>Level 3</td><td></td><td></td><td></td><td></td><td>84.5%</td><td>69.8%</td></tr></table><br><table><tr><th></th><th>Tararua</th><th>National</th></tr><tr><td>Literacy</td><td>92.2%</td><td>83.4%</td></tr><tr><td>Numeracy</td><td>90.2%</td><td>82.1%</td></tr></table><br><table><tr><th></th><th>Tararua</th><th>Decile 3</th><th>National</th></tr><tr><td>UE entry</td><td>39.7%</td><td>34.5%</td><td>50.3%</td></tr></table> | Level    | Year 11  |          | Year 12 |          | Year 13 |  | Tararua | National | Tararua | National | Tararua | Natioanl | Level 1 | 88.2% | 68.3% |  |  |  |  | Level 2 |  |  | 89.5% | 77.2% |  |  | Level 3 |  |  |  |  | 84.5% | 69.8% |  | Tararua | National | Literacy | 92.2% | 83.4% | Numeracy | 90.2% | 82.1% |  | Tararua | Decile 3 | National | UE entry | 39.7% | 34.5% | 50.3% |
| Level              | Year 11   |          |          | Year 12  |         | Year 13  |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
|                    | Tararua   | National | Tararua  | National | Tararua | Natioanl |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Level 1            | 88.2%   | 68.3%    |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Level 2            |   |          | 89.5%    | 77.2%    |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Level 3            |   |          |          |          | 84.5%   | 69.8%    |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
|                    | Tararua   | National |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Literacy           | 92.2%   | 83.4%    |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| Numeracy           | 90.2%   | 82.1%    |          |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
|                    | Tararua   | Decile 3 | National |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |
| UE entry           | 39.7%   | 34.5%    | 50.3%    |          |         |          |         |  |         |          |         |          |         |          |         |       |       |  |  |  |  |         |  |  |       |       |  |  |         |  |  |  |  |       |       |  |         |          |          |       |       |          |       |       |  |         |          |          |          |       |       |       |



## Analysis of Variance 2021



## NCEA attainment 2021

| Level   | Endorsement | Year 11<br>Taranua | Decile 3 | Year 12<br>Taranua | Decile 3 | Year 13<br>Taranua | Decile 3 |
|---------|-------------|--------------------|----------|--------------------|----------|--------------------|----------|
| Level 1 | Merit       | 15.6%              | 25.5%    |                    |          |                    |          |
|         | Excellence  | 5.6%               | 11.9%    |                    |          |                    |          |
| Level 2 | Merit       |                    |          | 9.8%               | 15.8%    |                    |          |
|         | Excellence  |                    |          | 7.8%               | 9.3%     |                    |          |
| Level 3 | Merit       |                    |          |                    |          | 20.4%              | 18.6%    |
|         | Excellence  |                    |          |                    |          | 4.1%               | 10.7%    |

## Data evidence

## Year 9 Literacy – Reading

- Year 9 – 1488 (4P) National mean – 1519 (4A)
- Slight increase in reading ability but not in line with expected NZ mean
- Māori improved significantly better than NZ European
- Girls improved significantly better than boys
- NZ European boys & Māori girls scores dropped.

## Year 9 Literacy – Writing

- 2020 Year 9 – 1500 (2A)
- 2021 Year 9 – 1562 (3A) National mean – 1599 (4B)
- Steady increase in line with expected NZ mean
- Both sexes improved in line with ZN mean
- NZ European girls scores showed little improvement



## Analysis of Variance 2021

### Year 10 Literacy – Reading

- 2021 Year 10 – 1485 (3P) National mean – 1567 (3P)
- Reading ability scores fell over the year
- NZ European scores fell more than Māori
- Both boys and girls scores dropped
- Māori boys scores stayed constant
- All other scores dropped.

### Year 10 Literacy – Writing

- 2020 Year 10 – 1530 (3B)
- 2021 Year 10 – 1517 (3B) National mean – 1622 (4B)
- Steady increase in line with expected NZ mean
- NZ European scores showed significant improvement
- Māori showed little improvement

### Attendance 2021

- Term 1 – 88.4%
- Term 2 – 85.4%
- Term 3 – 86.8%
- Term 4 – 82.7%
- Overall average attendance – 85.8%

## Data evidence



# Analysis of Variance 2021

| Key Improvement Strategies                               |  |   |   |
|--|--|---|---|
| What (Action/Task)                                       | Outcomes   | Reasons for the variance  | Evaluation  |
| Develop a whole school literacy project                  | <ul style="list-style-type: none"> <li>All whanau classes followed literacy programme weekly</li> <li>Every dept incorporated literacy into departmental plans</li> <li>Planning for the use of PaCT in 2022</li> <li>Maths and English department working with Massey University on DMIC project</li> </ul>   | <ul style="list-style-type: none"> <li>Literacy project fully implemented</li> </ul>                                | <ul style="list-style-type: none"> <li>Successfully implementation of literacy project, led by newly appointed Literacy Coordinator.</li> <li>Literacy Coordinator reviewing whanau programme and literacy development across the curriculum</li> </ul> |
| Continue to develop teaching programmes for 21st Century | <ul style="list-style-type: none"> <li>Departments continued to develop online resources within Microsoft 365 and Teams</li> <li>Curriculum Review Group now encompassing all HOD's</li> <li>Review of Junior Curriculum – moving to Curriculum based project-based learning for 2022</li> <li>Focus remains on 21st century skills</li> <li>Project based learning will deliver courses in real world contexts where students will be able to see relevance and coherence across curriculum.</li> </ul> | <ul style="list-style-type: none"> <li>Successfully completed with continued development throughout 2022</li> </ul> | <ul style="list-style-type: none"> <li>School remains committed to delivering a curriculum which is suited to the 21<sup>st</sup> century, incorporating blended learning and remote learning opportunities in preparation for COVID19</li> </ul>       |

| Key Improvement Strategies  |  |  |  |
|---|--|--|--|
| What (Action/Task)  | Outcomes   | Reasons for the variance   | Evaluation   |
| Develop Curriculum Review processes to support NCEA review in Senior school | <ul style="list-style-type: none"> <li>Curriculum Review Group began Senior Phase review.</li> <li>Wish list developed using “blue sky” thinking.</li> <li>CRG developed a plan for 2022</li> <li>HOD group agreed to minimal changes for 2022. Provide more flexibility and equity across timetable.</li> </ul>                         | <ul style="list-style-type: none"> <li>Partial completion due to postponement of NCEA Review of Achievement Challenges (RAS) due to COVID 19</li> </ul>    | <ul style="list-style-type: none"> <li>Larger changes will be decided once the new NCEA change package has been further developed over 2022</li> </ul>                                     |
| Develop Universal support for all students                                  | <ul style="list-style-type: none"> <li>LSC / Senco / SCT delivered PLD session on UDL</li> <li>RTLB and UDL team met to discuss PLD plan for College.</li> <li>UDL working group now working with RTLB service to develop staff training and PLD to support the development of UDL across the school – implementation in 2022</li> </ul> | <ul style="list-style-type: none"> <li>Limited progress due to focus being diverted to preparing for remote learning etc as a result of COVID19</li> </ul> | <ul style="list-style-type: none"> <li>UDL group made limited progress.</li> <li>New focus for 2022 - differentiation across all subjects especially junior curriculum for 2022</li> </ul> |

|                           |  |
|---------------------------|--|
| <b>Strategic Goal Two</b> | For Tararua College to become a hub for community participation and the development of good citizenship  |
| <b>Annual objective</b>   | To develop the work ready skills of all the students at Tararua College and develop citizenship through engagement in the community  |
| <b>Annual targets</b>     | <ul style="list-style-type: none"> <li>• Whanau engagement increases to 50% average attendance at various events across the year</li> <li>• Community contacts record an increase in engagement and participation in local community events</li> <li>• At least 3 subject areas record improved engagement with local Primaries</li> <li>• Year 8 student profile developed and employed to capture student attainment and achievement in year 8</li> <li>• At least all Gateway students achieve their Work Ready Portfolio</li> <li>• Increase retention from year 8 to year 9 to above 80%</li> </ul> |
| <b>Data evidence</b>      | <ul style="list-style-type: none"> <li>• Due to COVID19 restrictions many of the planned community and whanau engagement events were postponed or cancelled.</li> <li>• Work Ready Portfolio completed by all Gateway students</li> <li>• Retention rate from year 8 into year 9 for 2022 fell to 70%.</li> </ul>  |



## Analysis of Variance 2021



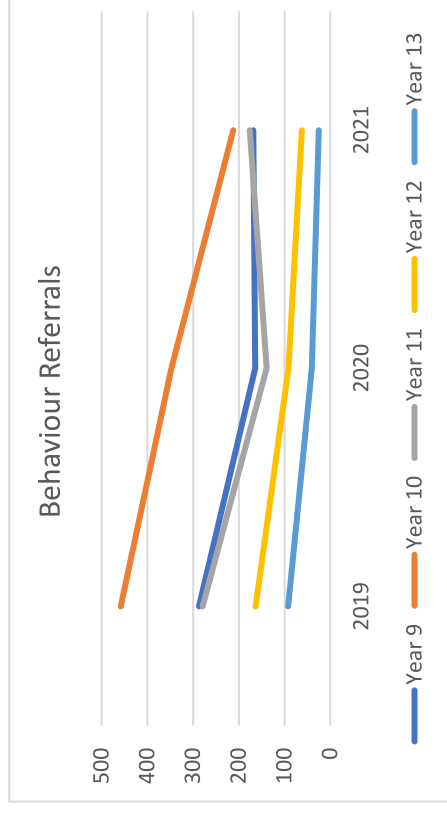
| Key Improvement Strategies         |  |   |  |
|------------------------------------|--|---|--|
| What (Action/Task)                 | Outcomes   | Reasons for the variance  | Evaluation   |
| Develop Whanau engagement strategy | <ul style="list-style-type: none"> <li>Whanau engagement group planned engagement events at Woodville and Eketahuna Primary schools – May 2021</li> <li>Whats On @ TC held at TC library on 26<sup>th</sup> May.</li> <li>Primary school roadshows planned but were delivered remotely due to COVID19</li> <li>Unable to have parents attend Prize Givings</li> </ul>    | <ul style="list-style-type: none"> <li>Low turn-out from whanua</li> <li>Contact and engagement with whanau was restricted to online during term 3 and 4</li> </ul> | <ul style="list-style-type: none"> <li>Due to COVID19 restrictions progress on this task was limited</li> <li>Looking to develop more online engagement strategies for 2022</li> </ul> |
| Improve Community engagement       | <ul style="list-style-type: none"> <li>Kieran McAnulty spoke to TC on 17<sup>th</sup> May</li> <li>Facebook / Bush Telegraph</li> <li>now being used as main means of communication to whānau and community</li> <li>Attended Remembrance Day service at cenotaph in town</li> <li>New Head students promoted Trust</li> <li>Taraua's Christmas present drive</li> </ul> | <ul style="list-style-type: none"> <li>Community engagement was severely disrupted due to COVID19 restrictions</li> </ul>   | <ul style="list-style-type: none"> <li>Due to COVID19 restrictions progress on this task was limited</li> <li>Looking to develop more opportunities for 2022</li> </ul>                |

| Key Improvement Strategies               |  |  |   |
|--|--|--|---|
| What (Action/Task)                       | Outcomes   | Reasons for the variance   | Evaluation  |
| Improved Primary - Secondary Transition  | <ul style="list-style-type: none"> <li>MK appointed as WST with specific focus on coherent pathways alongside AST</li> <li>Coherent Pathways developed following Learning Progression Framework</li> <li>Year 8 transition profile replaced the need for year 8 testing during transition to college</li> <li>All primary schools within the Kahui Ako to provide transition achievement data based on Curriculum Levels for Numeracy and Literacy for 2021, along with a student profile</li> </ul> | <ul style="list-style-type: none"> <li>Learning profile now replaced pretesting for all year 8's</li> <li>Work continues on the development of profiles and use of PaCT</li> </ul> | <ul style="list-style-type: none"> <li>Full profile and transition information still not achieved</li> <li>WST will continue to develop profile Info and Primary/Secondary links as part of Kahui Ako Achievement Challenges</li> </ul>             |
| Review the Primary Technology Curriculum | <ul style="list-style-type: none"> <li>MOU sent out to all client schools</li> <li>Primary Tech review group met during Kahui Ako TOD</li> </ul>   | <ul style="list-style-type: none"> <li>Successfully implemented</li> </ul>   | <ul style="list-style-type: none"> <li>Plan now in place to develop primary technology in line with Technology Curriculum</li> <li>All Primary Client schools supporting the review developments</li> </ul>   |
| Develop the Work Ready Portfolio         | <ul style="list-style-type: none"> <li>Talent Central provided funding for driver training (27,000) - prerequisite – free enrolment in Work Ready Passport</li> <li>94 enrolments on Work Ready Portfolio</li> <li>11 days of driving lessons organised through Talent Central</li> <li>TC had the highest utilisation from across the Manawatu schools</li> </ul>   | <ul style="list-style-type: none"> <li>Successfully implemented</li> </ul>   | <ul style="list-style-type: none"> <li>Further developments in 2022</li> <li>Talent Central still willing to fund TC for Driver Licensing and Work Ready Portfolio.</li> <li>Only school in the Manawatu to take up the offer of support</li> </ul> |

|                             |   |
|-----------------------------|---|
| <b>Strategic Goal Three</b> | To provide a safe and inclusive environment that supports the diversity and cultures of our school community in all aspects of hauora/holistic wellbeing in the College   |
| <b>Annual objective</b>     | <i>To create awareness and develop a culture of support and wellbeing in the college for all</i>  |
| <b>Annual targets</b>       | <ul style="list-style-type: none"> <li>• Continue to improve behaviour across the college</li> <li>• Stand-downs and suspensions reflect typical Decile 3 School data</li> <li>• Students take a more active role in leading activities throughout the school</li> <li>• Develop baseline data using the Rongohia te Hau tool</li> </ul>  |
| <b>Data evidence</b>        | <ul style="list-style-type: none"> <li>• 2020 Stand downs and suspensions             <ul style="list-style-type: none"> <li>○ 17 stand downs (8 males, 8 females) – Average 2.3 days stand down</li> <li>○ 9 Maori, 6 European, 1 Other</li> <li>○ 1 Suspensions to the BOT (1 males)</li> </ul> </li> <li>• 2021 Stand downs and suspensions             <ul style="list-style-type: none"> <li>○ 26 stand downs (23 males, 3 females) – Average 2.0 days stand down</li> <li>○ 10 Maori, 16 European</li> <li>○ 1 Suspensions to the BOT (1 Māori female)</li> </ul> </li> </ul> |

### Data evidence

- PB4L behaviour referrals 2019 / 2020 / 2021 (minors & majors)
  - Year 9 – 287 / 164 / 168
  - Year 10 – 458 / 347 / 212
  - Year 11 – 279 / 139 / 176
  - Year 12 – 163 / 91 / 52
  - Year 13 – 92 / 40 / 25



- Five biggest behaviours noted
  - Defiance (209)
  - Disrespectful behaviour (156)
  - Period Truancy (76)
  - Harassment / bullying (35)
  - Inappropriate use of Technology (30)



## Analysis of Variance 2021

| Key Improvement Strategies  |   |   |   |  |
|-----------------------------|---|---|---|--|
| What<br>(Action/Task)       | Outcomes  | Reasons for<br>the variance   | Evaluation  |  |
| Review of PB4L              | <ul style="list-style-type: none"> <li>PB4L group reviewed behaviour expectations matrix, recognitions and tokens</li> <li>New simpler expectations and signage developed</li> </ul>  | <ul style="list-style-type: none"> <li>Slow progress due to focus on remote learning as a result of COVID 19</li> </ul> | <ul style="list-style-type: none"> <li>PB4L review process will continue into 2022</li> <li>Review will look to simplifying PB4L processes to make is easier and more streamlined for staff to use</li> </ul>           |  |
| Review of Whanau Time       | <ul style="list-style-type: none"> <li>MD overseeing Whanau time development</li> <li>Writing goals are now part of Whanau time</li> <li>AR continuing to develop Well-being programme</li> <li>New whanau time programme running across all year levels</li> <li>New schedules for 2022 agreed which includes Career Planning and will also develop Anti-Bullying programme</li> </ul> | <ul style="list-style-type: none"> <li>Successfully implemented</li> </ul>  | <ul style="list-style-type: none"> <li>Review of Whanau time will continue into 2022 with further surveys of staff and students.</li> <li>Whanau programme will continue to be developed throughout the year</li> </ul> |  |
| Embed Cultural competencies | <ul style="list-style-type: none"> <li>Worked with Poutama Pounamu and the Rongahia te Hau tool</li> <li>Students staff and whanau surveyed</li> <li>Walkthroughs - 28<sup>th</sup> October</li> <li>Rongohia Te Hau walkthroughs completed, but feedback postponed due to COVID restrictions.</li> </ul>   | <ul style="list-style-type: none"> <li>Limited progress due to COVID19 restrictions</li> </ul>                          | <ul style="list-style-type: none"> <li>Further funding received as part of Kahui Ako PLD</li> <li>Work with Poutama Pounamu will continue in 2022</li> </ul>  |  |



| Key Improvement Strategies                       |   |  |   |
|--|---|--|---|
| What<br>(Action/Task)                            | Outcomes  | Reasons for<br>the variance  | Evaluation  |
| Improve Student<br>participation &<br>leadership | <ul style="list-style-type: none"> <li>Leadership coordinator appointed</li> <li>Group of year 12 students (potential leaders for 2022 attending GRIP leadership conference in Wellington</li> <li>Student leaders continued to develop their roles and responsibilities</li> <li>Now reporting back termly with a leader's report</li> <li>Student leadership 2022 – all applicant speeches videoed and shared with whole school</li> <li>Jordan Bennett Leadership Director appointed as leadership development for 2022</li> </ul> | <ul style="list-style-type: none"> <li>Limited success</li> <li>Due to COVID19 restrictions some opportunities for student leadership were curtailed or postponed</li> </ul> | <ul style="list-style-type: none"> <li>New Leadership Director to develop more leadership opportunities for whole school</li> <li>New Student leader to develop their roles with COVID19 restrictions in mind</li> </ul>                            |
| Develop a whole<br>school Wellbeing<br>strategy  | <ul style="list-style-type: none"> <li>AR developed a wellbeing strategy for staff</li> <li>Well being of staff and students continually monitored</li> <li>SKODEL, SchoolTV, new School Counsellor, new SENCO, LSC</li> <li>Healthy School Lunches now in place since start of term 3</li> </ul>   | <ul style="list-style-type: none"> <li>Successfully implemented</li> </ul>   | <ul style="list-style-type: none"> <li>Health &amp; well being was a major focus for both staff and students to support them manage through COVID19 restrictions</li> <li>Well being remains a major focus for both school and Kahui Ako</li> </ul> |