

TARARUA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 235

Principal: Iain Anderson

School Address: Churchill Street

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

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

TARARUA COLLEGE

Annual Report - For the year ended 31 December 2022

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Tararua College

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Rebecca Eileen Brown

Full Name of Presiding Member



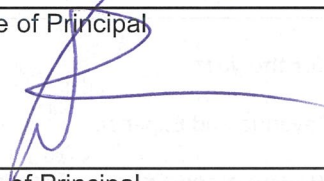
Signature of Presiding Member

10/05/2023.

Date:

Iain Alexander Anderson

Full Name of Principal



Signature of Principal

10/05/2023

Date:

Tararua College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,522,137	5,751,309	6,035,207
Locally Raised Funds	3	153,376	68,000	320,037
Interest Income		5,707	1,600	1,670
Gain on Sale of Property, Plant and Equipment		-	1,439	270
		6,681,220	5,822,348	6,357,184
Expenses				
Locally Raised Funds	3	161,102	85,030	207,338
Learning Resources	4	4,475,552	4,331,451	4,532,345
Administration	5	952,847	354,774	565,497
Finance		11,228	5,600	4,673
Property	6	973,984	967,940	1,025,426
Loss on Disposal of Property, Plant and Equipment	11	25,848	-	-
		6,600,561	5,744,795	6,335,279
Net Surplus / (Deficit) for the year		80,659	77,553	21,905
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		80,659	77,553	21,905

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,157,781	1,135,876	1,135,876
Total comprehensive revenue and expense for the year		80,659	77,553	21,905
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		29,285	-	-
Equity at 31 December		1,267,725	1,213,429	1,157,781
Accumulated comprehensive revenue and expense		1,267,725	1,213,429	1,157,781
Equity at 31 December		1,267,725	1,213,429	1,157,781

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,355,080	476,204	680,103
Accounts Receivable	8	336,098	451,015	379,703
GST Receivable		-	-	37,868
Prepayments		7,811	27,145	9,348
Inventories	9	36,433	40,413	52,784
Investments	10	-	130,000	130,000
Funds Receivable for Capital Works Projects	16	49,742	-	115,625
		1,785,164	1,124,777	1,405,431
Current Liabilities				
GST Payable		59,763	1,092	-
Accounts Payable	12	535,374	528,757	585,473
Revenue Received in Advance	13	46,620	72,017	34,660
Provision for Cyclical Maintenance	14	8,750	181,205	201,950
Finance Lease Liability	15	49,193	12,450	26,549
Funds held for Capital Works Projects	16	649,005	-	363,109
Funds held on behalf of WelCOM Cluster	17	12,208	6,962	9,700
Funds held on behalf of Kahui Ako (Col) Cluster	18	37,412	4,848	2,030
		1,398,325	807,331	1,223,471
Working Capital Surplus/(Deficit)		386,839	317,446	181,960
Non-current Assets				
Property, Plant and Equipment	11	1,137,623	1,003,304	1,137,937
		1,137,623	1,003,304	1,137,937
Non-current Liabilities				
Provision for Cyclical Maintenance	14	135,075	94,846	99,289
Finance Lease Liability	15	121,662	12,475	62,827
		256,737	107,321	162,116
Net Assets		1,267,725	1,213,429	1,157,781
Equity				
		1,267,725	1,213,429	1,157,781

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 2022

		2022	2022 Budget	2021
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,011,752	1,916,839	1,963,905
Locally Raised Funds		182,633	68,000	316,884
Goods and Services Tax (net)		97,631	-	(38,959)
Payments to Employees		(1,165,699)	(813,930)	(977,879)
Payments to Suppliers		(920,726)	(1,348,250)	(916,715)
Interest Paid		(11,228)	(5,600)	(4,673)
Interest Received		5,707	1,600	2,046
Net cash from/(to) Operating Activities		200,070	(181,341)	344,609
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(138,019)	(111,442)	(205,392)
Proceeds from Sale of Investments		130,000	-	-
Net cash from/(to) Investing Activities		(8,019)	(111,442)	(205,392)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,285	-	-
Finance Lease Payments		(45,003)	(14,696)	(26,145)
Funds Administered on Behalf of Third Parties		498,644	2,864	(213,788)
Net cash from/(to) Financing Activities		482,926	(11,832)	(239,933)
Net increase/(decrease) in cash and cash equivalents		674,977	(304,615)	(100,716)
Cash and cash equivalents at the beginning of the year	7	680,103	780,819	780,819
Cash and cash equivalents at the end of the year	7	1,355,080	476,204	680,103

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	4-20 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,565,304	1,876,460	2,075,130
Teachers' Salaries Grants	3,190,029	3,250,555	3,287,587
Use of Land and Buildings Grants	722,329	624,294	624,294
Other Government Grants	44,475	-	48,196
	<u>6,522,137</u>	<u>5,751,309</u>	<u>6,035,207</u>

The school has opted in to the donations scheme for this year. Total amount received was \$61,050.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	12,385	-	41,909
Fees for Extra Curricular Activities	65,379	36,600	141,925
Trading	61,876	30,400	120,927
Other Revenue	13,736	1,000	15,276
	<u>153,376</u>	<u>68,000</u>	<u>320,037</u>
Expenses			
Extra Curricular Activities Costs	67,728	35,352	108,193
Trading	89,774	49,678	92,069
Other Locally Raised Funds Expenditure	3,600	-	6,965
International Students - Other Expenses	-	-	111
	<u>161,102</u>	<u>85,030</u>	<u>207,338</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(7,726)</u>	<u>(17,030)</u>	<u>112,699</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	238,364	219,644	262,896
Library Resources	835	5,000	-
Employee Benefits - Salaries	3,907,486	3,793,735	3,953,012
Staff Development	19,964	35,000	43,173
Depreciation	218,059	207,594	198,975
Information & Communication Technology	90,844	70,478	74,289
	<u>4,475,552</u>	<u>4,331,451</u>	<u>4,532,345</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,292	8,385	7,079
Board Fees	1,750	5,000	4,990
Board Expenses	14,420	13,513	9,139
Communication	12,206	15,049	14,328
Consumables	7,434	6,000	7,708
Operating Lease	19,914	12,510	21,904
Other	66,405	48,448	53,560
Employee Benefits - Salaries	296,749	211,649	232,186
Insurance	13,132	24,500	23,389
Service Providers, Contractors and Consultancy	9,559	9,720	1,421
Healthy School Lunch Programme	503,986	-	189,793
	<u>952,847</u>	<u>354,774</u>	<u>565,497</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,803	6,000	6,512
Cyclical Maintenance Provision	(121,494)	18,989	44,177
Grounds	19,485	13,782	11,785
Heat, Light and Water	88,617	75,200	83,940
Rates	12,580	11,977	11,978
Repairs and Maintenance	61,628	44,660	52,940
Use of Land and Buildings	722,329	624,294	624,294
Employee Benefits - Salaries	83,868	83,935	189,800
Consultancy And Contract Services	101,168	89,103	-
	<u>973,984</u>	<u>967,940</u>	<u>1,025,426</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1,355,080	476,204	680,103
Cash and cash equivalents for Statement of Cash Flows	<u>1,355,080</u>	<u>476,204</u>	<u>680,103</u>

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

Of the \$1,355,080 Cash and Cash Equivalents \$649,005 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$1,355,080 Cash and Cash Equivalents, \$12,208 is held by the School on behalf of the WelCOM cluster and \$37,412 on behalf of the Kahui Ako (col) cluster. See notes 17 and 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	6,132	176,936	24,259
Receivables from the Ministry of Education	51,013	-	77,013
Interest Receivable	-	376	-
Teacher Salaries Grant Receivable	278,953	273,703	278,431
	<u>336,098</u>	<u>451,015</u>	<u>379,703</u>
Receivables from Exchange Transactions	57,145	177,312	101,272
Receivables from Non-Exchange Transactions	278,953	273,703	278,431
	<u>336,098</u>	<u>451,015</u>	<u>379,703</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniform	2,393	22,740	19,754
Farm	34,040	17,673	33,030
	<u>36,433</u>	<u>40,413</u>	<u>52,784</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	-	130,000	130,000
Total Investments	<u>-</u>	<u>130,000</u>	<u>130,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	30,790	-	-	-	-	30,790
Building Improvements	467,168	13,152	(139)	-	(25,227)	454,954
Furniture and Equipment	218,170	48,061	(20,765)	-	(39,490)	205,976
Information and Communication Technology	248,809	48,970	(1)	-	(97,667)	200,111
Motor Vehicles	87,793	-	-	-	(9,625)	78,168
Leased Assets	69,644	133,410	-	-	(44,105)	158,949
Library Resources	15,563	-	(4,943)	-	(1,945)	8,675
Balance at 31 December 2022	1,137,937	243,593	(25,848)	-	(218,059)	1,137,623

The net carrying value of equipment held under a finance lease is \$158,949 (2021: \$69,644)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	30,790	-	30,790	30,790	-	30,790
Building Improvements	708,350	(253,396)	454,954	695,798	(228,630)	467,168
Furniture and Equipment	447,394	(241,418)	205,976	803,727	(585,557)	218,170
Information and Communication Technology	673,040	(472,929)	200,111	1,338,854	(1,090,045)	248,809
Motor Vehicles	238,688	(160,520)	78,168	238,688	(150,895)	87,793
Leased Assets	224,466	(65,517)	158,949	278,280	(208,636)	69,644
Library Resources	26,052	(17,377)	8,675	151,136	(135,573)	15,563
Balance at 31 December	2,348,780	(1,211,157)	1,137,623	3,537,273	(2,399,336)	1,137,937

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	155,655	170,827	134,241
Accruals	7,292	21,400	7,079
Employee Entitlements - Salaries	331,066	305,250	414,536
Employee Entitlements - Leave Accrual	41,361	31,280	29,617
	535,374	528,757	585,473
Payables for Exchange Transactions	535,374	528,757	585,473
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	535,374	528,757	585,473

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income In Advance	164	-	164
Student Credits	39,237	72,017	31,562
Kamar Clearing Account	7,219	-	2,934
	46,620	72,017	34,660

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	301,239	257,062	257,062
Increase to the Provision During the Year	37,725	18,989	40,889
Use of the Provision During the Year	(35,920)	-	-
Other Adjustments	(159,219)	-	3,288
Provision at the End of the Year	143,825	276,051	301,239
Cyclical Maintenance - Current	8,750	181,205	201,950
Cyclical Maintenance - Non current	135,075	94,846	99,289
	143,825	276,051	301,239

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

15. Finance Lease Liability

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

	2022	2022 Budget (Unaudited)	2021
	Actual		Actual
	\$	\$	\$
No Later than One Year	60,437	12,450	32,021
Later than One Year and no Later than Five Years	135,246	12,475	69,566
Future Finance Charges	(24,828)	-	(12,211)
	<u>170,855</u>	<u>24,925</u>	<u>89,376</u>

Represented by

Finance lease liability - Current	49,193	12,450	26,549
Finance lease liability - Non current	121,662	12,475	62,827
	<u>170,855</u>	<u>24,925</u>	<u>89,376</u>

16. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Special Needs Modification to Blocks R & WE	213970	(12,208)	7,531	4,677	-	-
Carpet In Tech Block		(7,293)	-	-	-	(7,293)
Ah Roof Replacement & Water Services	214705	(37,473)	18,176	(18,177)	-	(37,474)
A Block Remodeling	214709	227,491	479,481	(233,206)	-	473,766
Covered Court Income (Sip)	222265	121,290	23,423	(144,713)	-	-
Stormwater	214711	7,574	1,465	(9,039)	-	-
Heating Replacement	214707	6,754	756,518	(760,509)	-	2,763
Site-Wide Water Main	214706	(16,403)	594,025	(405,146)	-	172,476
Learning Support Office	219801	(21,649)	19,774	1,875	-	-
Carpet for Staffroom & Music Room	214710	(20,599)	20,559	40	-	-
Tech & Science Blk Refurb	238126	-	-	(4,975)	-	(4,975)
Totals		<u>247,484</u>	<u>1,920,952</u>	<u>(1,569,173)</u>	<u>-</u>	<u>599,263</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	649,005
Funds Receivable from the Ministry of Education	(49,742)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Special Needs Modification to Blocks R & WE	213970	(12,208)	-	-	-	(12,208)
Carpet In Tech Block		(29,902)	22,609	-	-	(7,293)
Ah Roof Replacement & Water Services	214705	13,243	41,534	(92,250)	-	(37,473)
A Block Remodeling	214709	275,053	61,700	(109,262)	-	227,491
Covered Court Income (Sip)	222265	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 Receivable from the Ministry of Education	(115,625)



17. Funds held on behalf of WelCOM Cluster

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held at Beginning of the Year	9,701	6,962	6,961
Funds Received from Cluster Members	3,750	-	3,750
Funds Received from MoE			
Total funds received	13,451	6,962	10,711
Funds Spent on Behalf of the Cluster	1,243	-	1,011
Funds remaining	12,208	6,962	9,700
Funds Held at Year End	12,208	6,962	9,700

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

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	2,029	4,848	4,848
Funds Received from Cluster Members	41,914	-	3,654
Funds Received from MoE			
Total funds received	43,943	4,848	8,502
Funds Spent on Behalf of the Cluster	6,531	-	6,472
Funds remaining	37,412	4,848	2,030
Funds Held at Year End	37,412	4,848	2,030

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	1,750	4,990
<i>Leadership Team</i>		
Remuneration	1,049,860	1,097,714
Full-time equivalent members	8.41	9.00
Total key management personnel remuneration	1,051,610	1,102,704

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	4.00
110 - 120	2.00	4.00
120 - 130	3.00	2.00
	9.00	10.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

(a) Contingent Assets

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

(b) Contingent Liabilities

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

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

\$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 \$1,388,912 has been received of which \$1,426,386 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 \$850,255 has been received of which \$376,489 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$781,821 contract for the Heating Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$778,218 has been received of which \$775,455 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,598,179 contract for the Site-Wide Water Main as agent for the Ministry of Education. This project is fully funded by the Ministry and \$594,025 has been received of which \$421,549 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$625,000 contract for the Tech & Science Blk Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,975 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

A contract for the Special Needs Modification to Blocks R & WE 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.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	1,676
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,676

The total lease payments incurred during the period were \$19,914 (2021: \$21,904).

24. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,355,080	476,204	680,103
Receivables	336,098	451,015	379,703
Investments - Term Deposits	-	130,000	130,000
Total Financial assets measured at amortised cost	1,691,178	1,057,219	1,189,806

Financial liabilities measured at amortised cost

Payables	535,374	528,757	585,473
Finance Leases	170,855	24,925	89,376
Total Financial Liabilities Measured at Amortised Cost	706,229	553,682	674,849

25. Events After Balance Date

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

26. Comparatives

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

Tararua College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Rebecca Brown	Presiding Member	Elected	Oct 2025
Iain Anderson	Principal	ex Officio	
Tim White	Parent Representative	Elected	Oct 2025
Jason Rankin	Parent Representative	Elected	Oct 2025
Clint Worthington	Parent Representative	Elected	Oct 2025
June Kahu	Parent Representative	Elected	Oct 2025
Katie Harris	Parent Representative	Elected	Sep 2022
Andre Wylie	Parent Representative	Elected	Sep 2022
Reihana Tipene	Parent Representative	Co-opted	Sep 2022
Shelley Arends	Staff Representative	Elected	Oct 2025
Victoria Te Waaka	Student Representative	Elected	Oct 2025
Leeroy Harris	Student Representative	Elected	Sep 2022

Tararua College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$9,204 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

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

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



**TARARUA
COLLEGE**
Te Kāreti o Tararua

Haere mai!



Charter 2023-2025

Annual Implementation Plan 2022

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Contents

Our Mission

Provide a safe, caring and respectful environment in which learners achieve individual excellence so they can be fully involved in all areas of the school and community.

Our Vision / Te Pae Tāwhiti

To be at the centre of our community and the college of choice in our district.

Ko te pae tawhiti

Whāia kia tata, Ko te pae tata

Whakamaua kia tina

Seek out the distant horizons,

While cherishing

Those achievements at hand.



Mission Statement
Vision Statement

The Tararua District

The Tararua Mountains that divide the Wellington Region from east to west are named after our Māori ancestor Whātonga.

Whātonga captained the Kurahaupo waka that is said to have landed at Nukutaurua on Mahia Peninsula.

Whātonga had two sons, Tara and Tautoki, whose descendants migrated to, and settled throughout, the lower North Island. Their descendants include the tribes of Ngai Tara, Rangitāne, Muaupoko, Ngāti Apa, and Ngāti Ira.

The name Tararua is derived from the saying "Ngā waewae e rua a Tara" or "the spanned legs of Tara", meaning that his people had a foothold on either side of these ranges.



Tararua College
Te Kāreti O Tararua

Our School

Opened on 2nd February 1960, Tararua College is a co-educational rural high school of around 400 students catering from years 9 to 13. Situated in Pahiatua, Tararua College students enjoy the benefits of close relationships within a smaller school, along with access to a broad range of learning opportunities. There is an Alternative Education programme and a growing bicultural and whānau approach to education.

Students are encouraged to follow courses of study designed to promote and foster individual needs, strengths and possible career paths, whilst also keeping their future options open. They are viewed as talented individuals who have the ability to become positive, responsible and constructive citizens.

There is an increasing focus on integrated learning throughout the College. Project based learning is being used to develop students' understanding of subject interactions and skills such as managing self, relating to others and group participation.

Gateway is provided for Senior students. Other students enjoy work experience and a variety of courses to help them decide on a future career. Dual Pathways courses are also offered allowing students to work in industry or tertiary settings for part of the week.

There is continued focus to significantly develop the role of primary industries within the College. This will be fully integrated with our 25 acre school farm. Students are also involved in the Primary Industries Training Organisation (PITO) programmes through dual pathways.

The High Performance Academy supports talented students in academic, cultural and sporting areas to reach excellence. Gifted and talented students are also able to join students from Wairarapa schools as part of the Secondary Curriculum Enrichment, Extension and Development Programme.

Tararua College is part of the Tararua Kāhui Ako. This Community of Learning aims to accelerate the educational achievements of all students in the wider Tararua district.



Tararua College

Te Kāreti O Tararua

Akoranga / Learning

- The way we teach will reflect collaborative approaches that drive innovative learning practises within our classrooms and beyond.
- Development of digital use and creativity will be central to the ongoing improvement teaching and learning.
- We will ensure that the needs of all our learners are met by providing a diverse range of teaching and learning opportunities

Whanaungatanga / Relationships and Connection

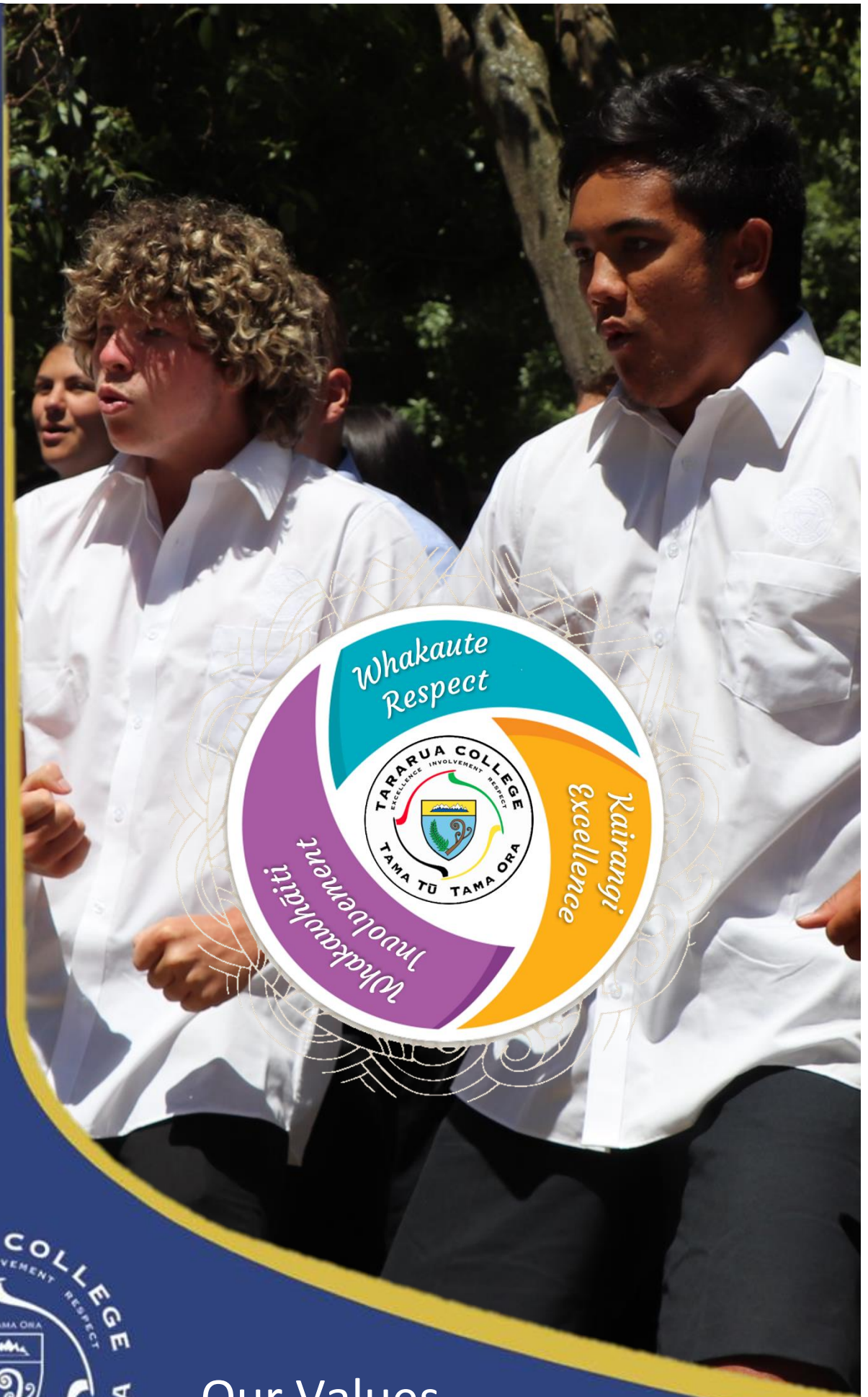
- Our college is outwardly focussed, engaging and welcoming our community at every opportunity.
- Students learn by example and staff will engage in activities beyond the classrooms.
- We are consistently proud of our college and our environment and actively promote environmental sustainability through learning and actions.

Hauora / Wellbeing:

- Our college celebrates success by engaging in positive behavioural modelling.
- Restorative practice underpins our disciplinary systems with an emphasis on proactive rather than punitive approaches.
- We promote engagement and excellence in academic, sporting and cultural activities within the school and the community.
- We actively support all our learners to embrace the multicultural nature of our community



Our Guiding Principles



Our Values
Whanonga Pono

WHAKAUTE / RESPECT

- value for self, others & environment
- positive relationships using manners
- celebrating differences
- showing understanding
- value cultural differences
- having pride in the school

WHAKAWHĀITI / INVOLVEMENT

- being inclusive and supportive
- taking responsibility
- participating and contributing
- make positive contributions
- demonstrating dedication and commitment

KAIRANGI / EXCELLENCE

- perseverance
- being prepared
- being accountable
- making the right decisions
- attendance
- being positive
- having a can-do attitude
- being and doing the best in everything you do



**Our Values
Whanonga Pono**

Our Commitment to Te Tiriti O Waitangi

Tararua College values the bi-cultural heritage of Aotearoa and the role it has to play in developing the school and its community.

We recognise the importance of working together with mana whenua (whānau, hapū¹ and iwi²) in developing our plans and policies. While developing our local curriculum, we aim to reflect local tikanga Māori, mātauranga Māori and te ao Māori to ensure equitable outcomes for our ākonga.

We are committed to supporting the preservation and development of te reo Māori within our community and provide opportunities to make instruction available in tikanga Māori and te reo Māori.

We are strengthening our use Te Whare Tapa Rima – the five sided house model, as an approach to support the Hauora of our whole school community.

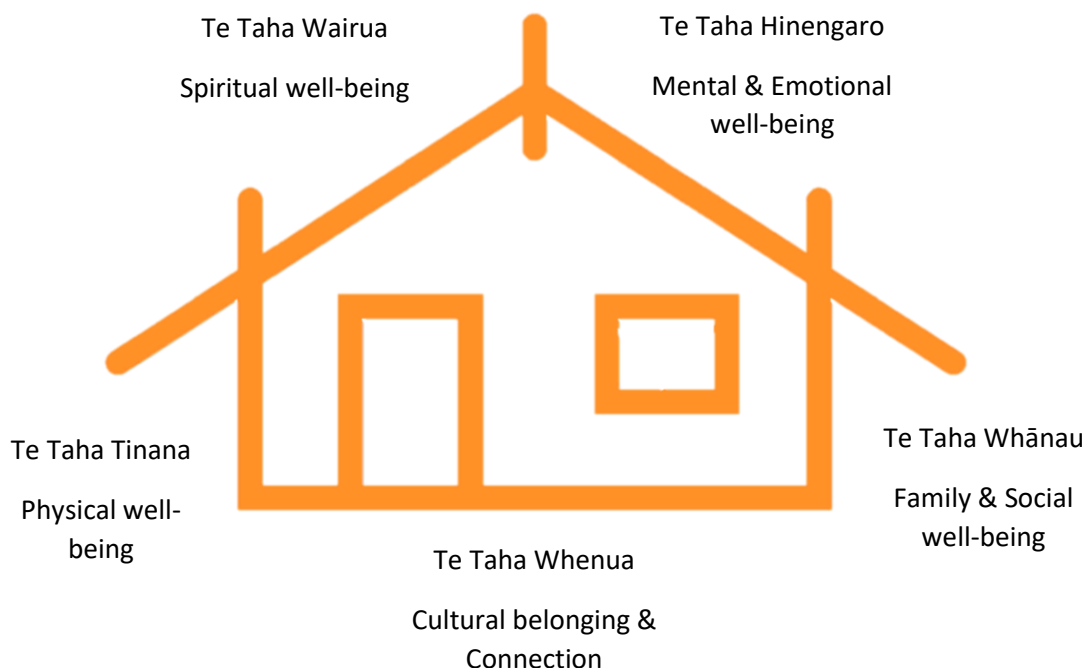
- Taha Whenua – Cultural belonging and connection
- Taha Tinana – Physical well-being
- Taha Whānau – Family and social well-being
- Taha Wairua – Spiritual well-being
- Taha Hinengaro – Mental and emotional well-being

1. Ngāti Hamua, Ngāti Mutuahi, Ngāti Pakapaka, Ngāti Te Koro, Ngāti Te Rangiwhakaewa, Te Hika a Pāpāuma, Te Kapuārangi
2. Rangitāne, Ngāti Kahungunu



Te Tiriti O Waitangi Treaty of Waitangi

Te Whare Tapa Rima – the Five-Sided house



Underpinning student supports with the Whare Tapa Rima – Five Sided Home Model has been found to

- improve student achievement through enhancing empathy and openness to forming supportive and student needs addressing; individual, community, national and global relationships
- foster constructive inter-ethnic/cultural dialogue and
- support the valuing of diverse students and their perspectives.

The Whare Tapa Rima model is a metaphor to support understandings of human well-being by representing it as an ancestral whare, house or home. A typical whare has five distinct dimensions when viewed from in front, the foundation side, two walls and the two pitched sides of the roof. The WTR-FSH Model views each of these sides as representative of the five human dimensions that impact well-being/health and optimal functioning.



Te Whare Tapa Rima

Taha Whenua / Cultural belonging and connection

- Belonging
- Foundation
- Connection to land / school
- Life source (Natural environment)
- Diverse cultures

Taha Whānau / Family and social wellbeing

- Belonging
- Relationships
- Support systems
- Everyone has a place

Taha Tinana / Physical Wellbeing

- How your body grows, feels and moves
- Physical space and safety
- Adequate sleep
- Nourishing food for your body

Taha Wairua / Spiritual wellbeing

- Who you are
- What you believe
- Where you belong
- Where you are going

Taha Hinengaro / Mental and emotional wellbeing

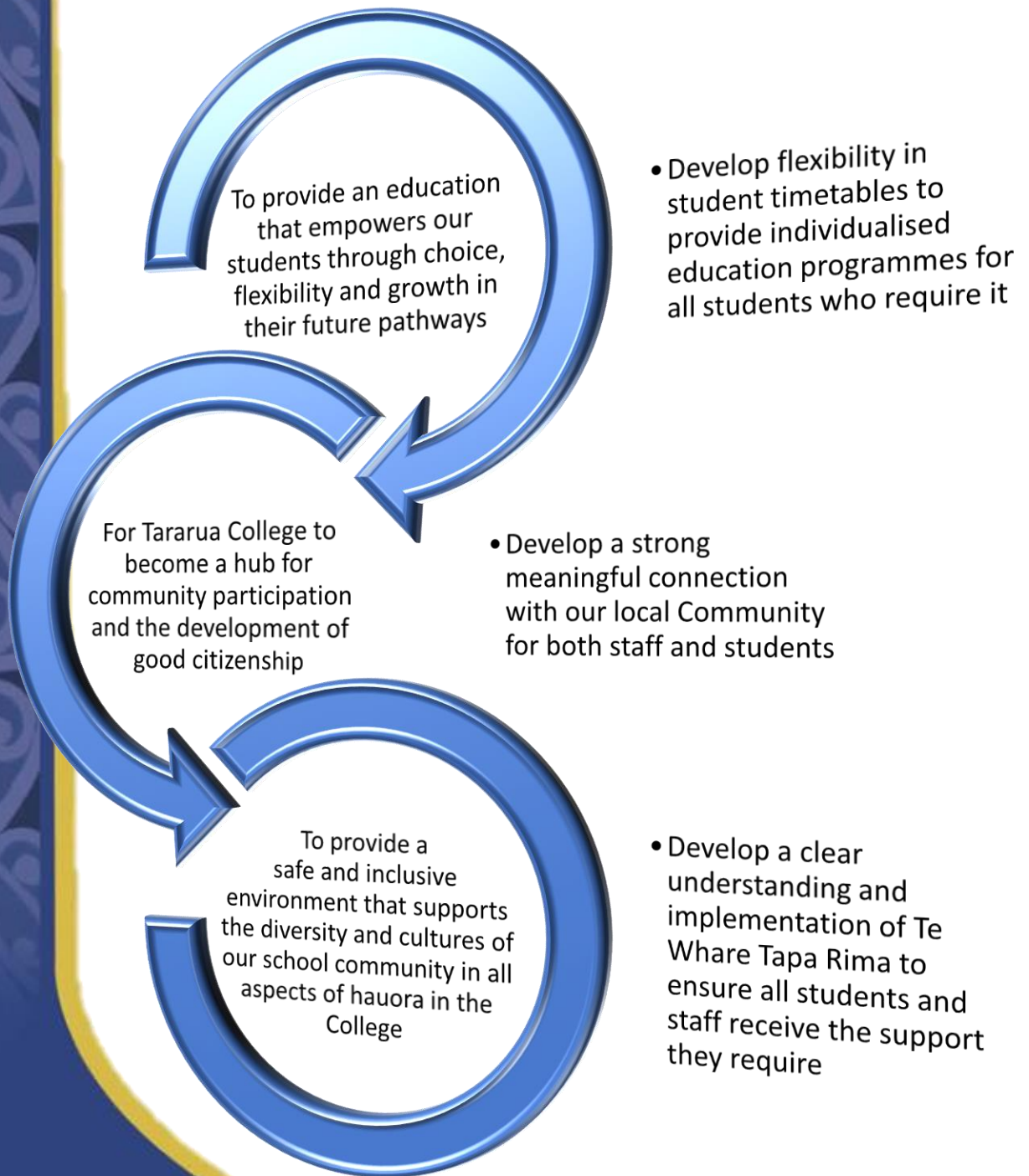
- emotions
- mind, heart, conscience
- thoughts and feelings.
- Communication
- Student agency



Te Whare Tapa Rima

Strategic Aims

Annual Objectives





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Annual Implementation Plan 2023

Strategic Goal One	To provide an education that empowers our students through choice, flexibility, and growth in their future pathways		
Annual objective	Develop flexibility in student timetables to provide individualised education programmes for all students who require it	Annual target	<ul style="list-style-type: none"> • Maintain NCEA attainment above National levels • All students receive a timetable which supports their future pathways
Baseline data	<ul style="list-style-type: none"> • 2022 NCEA attainment data • Number of students with IEPs • Number of students with individualised Timetables • Number of students leaving school into a positive destination (further education, training or employment) 		



Strategic Aim 1

Key Improvement Strategies			
When (Timescales)	What (Action/Task)	Who (People responsible)	Indicators of progress (Expected outcomes)
Developed Term 1 Implementation throughout 2023	Pathways programme pilot	Careers Advisor, Gateway teachers, Gateway Coordinator	<ul style="list-style-type: none"> All students on IEPs, individualised TT's and external provider courses are supported to achieve positive outcomes toward career pathways. Evaluated by Careers Advisor
Term 1	Encourage the use of OLC	Deputy Principal (e-Dean)	<ul style="list-style-type: none"> Greater uptake of OLC courses by students
Ongoing throughout 2023	Enhance the work placement and industry visits	Careers Advisor, Gateway Coordinator	<ul style="list-style-type: none"> Positive links with local business Local work placement programme underway
Ongoing throughout 2023	Identify and develop a personal growth profile for students to achieve	All staff	<ul style="list-style-type: none"> Students can identify their skills and abilities which help them achieve their goals Personal profiles developed as part of Whanau time
Ongoing throughout 2023	Develop teaching practices to support students learning e.g. UDL etc.	SCT All staff	<ul style="list-style-type: none"> Teachers feel more able and comfortable teaching a wide range of students across all ability levels All students feel supported in their learning
Monitoring (Evaluation strategies)	<ul style="list-style-type: none"> Regular and ongoing monitoring of My Mahi & whanau programme Surveys and questionnaires of students Regular review of IEP & tracking and monitoring of all student attainment 		
Resourcing	<ul style="list-style-type: none"> Time for development of programmes and resources Community involvement Funding to support resourcing and travel costs 		



Strategic Aim 1

Strategic Goal Two	For Tararua College to become a hub for community participation and the development of good citizenship		
Annual objective	Develop a strong meaningful connection with our local Community for both staff and students	Annual target	<ul style="list-style-type: none"> • Development of local community links to support student involvement and leadership • Local community supporting localised curriculum developments as part of NZC refresh
Baseline data	<ul style="list-style-type: none"> • Community feedback and evaluation of College involvement • Record of Community involvement in curriculum design and delivery 		



Strategic Aim 2

Key Improvement Strategies			
When (Timescales)	What (Action/Task)	Who (People responsible)	Indicators of progress (Expected outcomes)
Developed Term 1 Implementation throughout 2023	Develop student community service programme	Leadership Coordinator, Whanau Teachers, Deans & SLT	<ul style="list-style-type: none"> Students are actively involved in supporting local community
Developed Term 1 Implementation throughout 2023	Develop leadership opportunities from Year 9	Leadership Coordinator & SLT	<ul style="list-style-type: none"> Students from all years groups actively involved in leadership opportunities
Developed Term 1 Implementation throughout 2023	Develop community involvement strategy in conjunction with community groups, iwi and hapu	SLT Community groups/organisations Kaihoutu Group	<ul style="list-style-type: none"> Strategy developed Community groups and organisations linking with school Stranger links with iwi, hapu & local marae
Ongoing throughout 2023	School attendance and involvement at local community and school events	All staff	<ul style="list-style-type: none"> Record of community events Staff and students participate and attend community events
Monitoring (Evaluation strategies)	<ul style="list-style-type: none"> Community feedback Evaluation by Leadership coordinator Surveys and questionnaires of students 		
Resourcing	<ul style="list-style-type: none"> Time for development of programmes and resources Community involvement & engagement Funding to support resourcing and travel costs 		



Strategic Aim 2

Strategic Goal Three	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		
Annual objective	Develop a clear understanding and implementation of Te Whare Tapa Rima to ensure all students receive the support they require	Annual target	<ul style="list-style-type: none"> Majority of students feel supported and have a strong sense of belonging and pride toward Tararua College
Baseline data	<ul style="list-style-type: none"> PB4L pastoral record statistics Support agency feedback and evaluations Student evaluation of whanau time Staff wellbeing survey results 		



Strategic Aim 3

Key Improvement Strategies			
When (Timescales)	What (Action/Task)	Who (People responsible)	Indicators of progress (Expected outcomes)
Ongoing throughout 2023	Continue to focus on and further develop consistent PB4L practice for the benefit of all	PB4L team Whole staff	<ul style="list-style-type: none"> PB4L relaunched as “Te Mana O Tararua” Students displaying the school values Recognitions being seen positively by students
Ongoing throughout 2023	Further develop links to support agencies and services	Deans, Pastoral DP, Guidance Councillor, LSC, SENCO	<ul style="list-style-type: none"> Database of service providers produced and updated College participates in Agency Support Forum
Developed Term 1 Implementation Term 2 & 3	Enhancement of Peer Support programme into Whanau time and throughout the year	Peer Support, Coordinator, Literacy & numeracy Coordinators, Whanau Teachers	<ul style="list-style-type: none"> Peer Support and whanau time used to develop year 9 support mechanisms Whanau plan updated and delivered by all whanau teachers
Term 1	Ensure all staff have a clear understanding of all the support needs of their students	All staff SENCO & LSC Deans	<ul style="list-style-type: none"> Standardised Learning Support register Student profiles and learning needs collated and clearly shared with all staff
Developed Term 1 Implementation throughout 2023	Wellbeing Action plan co-constructed by and for staff	SLT Whole Staff	<ul style="list-style-type: none"> Wellbeing activities delivered to support wellbeing of staff
Monitoring (Evaluation strategies)	<ul style="list-style-type: none"> Student & staff feedback Evaluation of PB4L & whanau time Surveys and questionnaires of students & staff 		
Resourcing	<ul style="list-style-type: none"> Time for development of programmes and resources Support agencies and services fully engaged as part of pastoral support of students Funding to support resourcing and travel costs 		



Strategic Aim 3



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Analysis of Variance 2022

Strategic Goal One	To provide an education that empowers our students through choice, flexibility and growth in their future pathways																																							
Annual objective	1. All students develop flexible pathways which allow them to reach their potential																																							
	2. All students are supported in their learning through differentiated teaching and UDL strategies																																							
Annual targets	<ul style="list-style-type: none">• Maintain NCEA attainment• All students have positive transition from school• Increased level of NCEA endorsements• Increased level of junior Diploma Endorsements																																							
Data evidence	NCEA attainment 2022																																							
	<table><tr><td rowspan="2">Level</td><td>Year 11</td><td></td><td>Year 12</td><td></td><td>Year 13</td><td></td></tr><tr><td>Tararua</td><td>National</td><td>Tararua</td><td>National</td><td>Tararua</td><td>Natioanl</td></tr><tr><td>Level 1</td><td>77.1%</td><td>64.0%</td><td></td><td></td><td></td><td></td></tr><tr><td>Level 2</td><td></td><td></td><td>84.4%</td><td>74.2%</td><td></td><td></td></tr><tr><td>Level 3</td><td></td><td></td><td></td><td></td><td>81.0%</td><td>67.6%</td></tr></table>						Level	Year 11		Year 12		Year 13		Tararua	National	Tararua	National	Tararua	Natioanl	Level 1	77.1%	64.0%					Level 2			84.4%	74.2%			Level 3					81.0%	67.6%
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Analysis of Variance 2022

Data evidence

NCEA attainment 2022

Level	Endorsement	Year 11		Year 12		Year 13	
		Tararua	Decile 3	Tararua	Decile 3	Tararua	Decile 3
Level 1	Merit	20.3%	24.9%				
	Excellence	8.1%	11.3%				
Level 2	Merit			14.5%	15.6%		
	Excellence			5.3%	7.3%		
Level 3	Merit					5.9%	16.6%
	Excellence					8.8%	8.5%

NCEA Literacy & Numeracy Co-requisite January 2019 anderson pilots

Year 10

Numeracy - 41.6%

Literacy – 22.5% (10 Credits) / 31.5% (5 Credits)

Year 9

Numeracy – 21%

Literacy – 5% (10 Credits) / 10% (5 Credits)

Junior Diploma

Year	Achieved		Merit		Excellence	
	2021	2022	2021	2022	2021	2022
Year 9	70%	81%	55%	54%	14%	9%
Year 10	69%	76%	51%	61%	13%	19%



Analysis of Variance 2022

Data evidence**Attendance**

	2021	2022
Overall	52.3%	75.6%
Year 9	51.2%	74.6%
Year 10	51.8%	70.7%
Year 11	54.2%	79.2%
Year 12	51.3%	78.4%
Year 13	63.7%	79.3%
NZ European	52.9%	77.5%
Māori	50.8%	71.9%
Male	52.8%	75.3%
Female	51.8%	75.9%



Key Improvement Strategies			
What (Action/Task)	Outcomes	Reasons for the variance	Evaluation
Career planning lessons delivered to all whanau classes	<ul style="list-style-type: none"> Talent Central funding driving lessons to support students to gain their Restricted Driving Licences Careers planning lessons now part of Whanau time being delivered and supported by Rachel Ireland Vocational courses being offered through Gateway programme – Barista, Forklift, First Aid, Health & Safety (ProMed) etc. Industry Visits organised to Fonterra, JLN, UCOL, Mastercraft, Tararua vet services, Laskeys Auto, Total Truck Spray, Tararua Refrigeration, MacDougalls Careers Expo in UCOL – all year 11 students attended University Open Days – Massey & Victoria UCOL taster day – Masterton (Year 10) 	<ul style="list-style-type: none"> Achieved successfully 	<ul style="list-style-type: none"> Career advisor was able to deliver career planning lessons to all classes. Number of industry visits were increased substantially across the year. Talent Central funding driving lessons and Work Ready programme to the value of \$81,000 2023 will see the continuation of this programme and enhancement to include “Growth Profiles” for all students



Key Improvement Strategies			
What (Action/Task)	Outcomes	Reasons for the variance	Evaluation
Further develop opportunities for HPA	<ul style="list-style-type: none"> Guest speakers and University visits provided to all HPA students 	<ul style="list-style-type: none"> COVID 19 impacted on a number of guests speakers meaning the programme did not achieve its full potential 	<ul style="list-style-type: none"> Programme of speakers and visits will be redeveloped for 2023 in an attempt to enhance the HPA experience. HPA Dean working with several organisations to provide further learning and experiences for the students
Staff PLD on differentiation and UDL strategies	<ul style="list-style-type: none"> All students are supported in their learning through differentiated teaching and UDL strategies PLD planned (online) delivered by LSC & SENCO 	<ul style="list-style-type: none"> Partially achieved. Full PLD programme was not completed 	<ul style="list-style-type: none"> Use of https://Inclusive.tki.org.nz will enhance and promote the use of strategies to meet the needs of all students. New SENCO will be working with all staff to develop their teaching pedagogies in order to meet these needs
IEPs developed for students as and when required e.g. life skills classes	<ul style="list-style-type: none"> Shelley Arends (WST) focus now on developing strategies and opportunities to provide flexibility in timetable etc. Several students now with IEPs and individualised timetables which provide opportunities for students to work part time etc. 	<ul style="list-style-type: none"> Partially Achieved There is still a lack of flexibility in the structure of the timetable 	<ul style="list-style-type: none"> More Gateway / study lines will be created in 2023 to give more flexibility in the curriculum Custom timetables will continue. Students will be identified early, and support put in place to allow this flexibility (e.g. this e on UCOL, PITO, Work experience placements)



Strategic Goal Two	For Tararua College to become a hub for community participation and the development of good citizenship
Annual objective	Students learning incorporates localised curriculum with links to local businesses and the community
Annual targets	<ul style="list-style-type: none"> • Development of local community business links • All junior course plans incorporate an aspect of localised curriculum
Data evidence	<ul style="list-style-type: none"> • Review of community links across the school (Gateway and subjects) • Junior Curriculum plans • https://tararuacollegeschoolnz.sharepoint.com/:f:/s/TCStaffTeam658/EkDsOI6WFqBKizF6V0hb_jABA6J9NqovJ4ZWHZNYbVKHUQ?e=iMYIKF



Key Improvement Strategies			
What (Action/Task)	Outcomes	Reasons for the variance	Evaluation
Subjects incorporate local community and places in Localised Curriculum planning	<ul style="list-style-type: none"> All departments developed localised curriculum into their planning 	<ul style="list-style-type: none"> Achieved 	<ul style="list-style-type: none"> All departments developed their localised curriculum Further developments will continue in 2023 as we increase our staff PLD of local area and NZ Histories
Local businesses supporting delivery of curriculum, work experience and mock interviews	<ul style="list-style-type: none"> TC now part of Pahiatua Business group Developing links with Regent Cinema to provide a Film School – initially with Year 10's with the aim to develop into NCEA standards next year Developing links with Food Secure Communities project to develop the use of the Enviro-schools Garden area Mayor's Task Force For Jobs provided an In-Zone careers kiosk in school library Several industry visits organised throughout the year 	<ul style="list-style-type: none"> Progress towards businesses supporting curriculum delivery has not been successful. This is mainly due to lack of capacity and financial pressures in business community 	<ul style="list-style-type: none"> Expectation of business capacity was over estimated. We will continue trying to develop better and stronger links with local businesses finding innovative ways in which they can enhance and contribute to curriculum delivery e.g. engaging with 5ya building projects and Te Ahu a Turanga, Manawatu Tararua Highway project to support BCATS,



Strategic Goal Three	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
Annual objective	All students are supported through culturally responsive pedagogy and relationships
Annual targets	<ul style="list-style-type: none"> • All staff improve their use of Te reo in class • Increase in numbers of students feeling culturally respected
Data evidence	<ul style="list-style-type: none"> • Feedback from Rongohia Te Hau toolkit – surveys and observations • Tararua College RtH 2021 Survey GRAPHS.pdf



Key Improvement Strategies			
What (Action/Task)	Outcomes	Reasons for the variance	Evaluation
Continued staff PLD on Te Reo, Tātaiako, Tapasā etc.	<ul style="list-style-type: none"> Links with Rangitāne being developed Action Plan to be developed from Rongohia Te Hau feedback Lesson plans being developed around the Te Whare Tapa Rima model Kāhui Ako PLD provided by Alex Hotere-Barnes and TupuOra TupuOra providing training for staff on Cultural Capability as part of Kāhui Ako PLD. TOD dedicated to TupuOra Cultural Capability training – Mā te Ahu, ka rea TupuOra providing free Te Reo course online for all staff. Kaihautu group re-established – working with school to develop local iwi/hapu support Staff PLD – Local Histories (Marae, Pahiatua Hill, Nireaha) Te Whare Tapa Rima used as the basis of Year 8 Interview process 	<ul style="list-style-type: none"> Feedback from Rongohia Te Hau was minimal and not useful in moving forward. College moved to using TupuOra to support staff development on Tikanga, Te Reo and Cultural Responsiveness 	<ul style="list-style-type: none"> Due to the lack of evidence produced from Rongohia Te Hau and poor delivery of PLD, the college has now moved its focus to working with TupuOra for Cultural PLD We will continue to provide TOD dedicated to Mā te Ahu, ka rea Additional staff PLD focused on local histories (visits and local tours) will continue to be delivered on TODs to enhance Localised Curriculum. Need to continue to develop the staff use and understanding of Te Whare Tapa Rima as a planning tool for curriculum developments
Continued involvement with Poutama Poutamu to develop a whole school plan to develop cultural responsiveness			

