TE KAUWHATA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	115
Principal:	Deborah Hohneck
School Address:	50-64 Waerenga Road, Te Kauwhata
School Postal Address:	P O Box 24, Te Kauwhata, 3741
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Members of the Board of Trustees

TE KAUWHATA COLLEGE

Annual Report - For the year ended 31 December 2021

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Te Kauwhata College

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Mike Peters
Full Name of Presiding Member

Signature of Presiding Member

31/5/22
Date:

Deborah Hobinack
Full Name of Principal

Signature of Principal

31/05/22
Date:

Te Kauwhata College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Revenue				
Government Grants	2	6,675,889	5,858,992	6,435,961
Locally Raised Funds	3	508,929	132,060	453,985
Interest income		2,375	5,000	4,186
Gain on Sale of Property, Plant and Equipment		-	-	-
		7,187,193	5,996,052	6,894,132
Expenses				
Locally Raised Funds	3	332,524	65,600	290,668
Learning Resources	4	4,552,673	3,987,630	4,181,271
Administration	5	776,839	391,680	415,126
Finance		-	14,500	9,915
Property	6	1,215,325	1,283,448	1,465,661
Depreciation	7	262,612	260,500	243,540
Loss on Disposal of Property, Plant and Equipment		4,118	-	2,448
		7,144,090	6,003,358	6,608,629
Net Surplus / (Deficit) for the year		43,103	(7,306)	285,503
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		43,103	(7,306)	285,503

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

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Te Kauwhata College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	Actual 2021 $	Budget (Unaudited) 2021 $	Actual 2020 $
Balance at 1 January		2,671,856	2,671,856	2,348,543
Total comprehensive revenue and expense for the year		43,103	(7,306)	285,503
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant			-	37,810
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December		2,714,959	2,664,550	2,671,856
Retained Earnings		2,714,959	2,664,550	2,671,856
Equity at 31 December		2,714,959	2,664,550	2,671,856

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.

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Te Kauwhata College
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Current Assets				
Cash and Cash Equivalents	8	880,973	900,000	948,359
Accounts Receivable	9	332,900	250,000	283,760
GST Receivable		31,731	-	4,204
Prepayments		91,615	91,520	23,453
Investments		-	-	-
Inventories	10	6,865	5,000	5,890
Funds owed for Capital Works Projects		-	-	-
		1,344,084	1,246,520	1,265,666
Current Liabilities				
Accounts Payable	12	399,998	323,042	336,879
Revenue Received in Advance	13	17,359	20,000	17,239
Provision for Cyclical Maintenance	14	20,000	24,920	22,428
Finance Lease Liability - Current Portion	15	27,183	12,000	25,156
Funds held on behalf of Kahui Ako	16	-	-	8,708
Funds held on behalf of Transport Cluster	18	107	73	73
Funds held for Capital Works Projects	17	29,666	-	153,696
		494,313	380,035	564,179
Working Capital Surplus/(Deficit)		849,771	866,485	701,487
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	11	2,067,990	2,000,000	2,164,379
Investment in Transport Network		35	50	24
		2,068,025	2,000,050	2,164,403
Non-current Liabilities				
Borrowings - Due beyond one year		-	-	-
Provision for Cyclical Maintenance	14	157,438	170,614	139,040
Finance Lease Liability	15	45,400	31,371	54,994
Funds held in Trust		-	-	-
		202,838	201,985	194,034
Net Assets		2,714,959	2,664,550	2,671,856
Equity		2,714,959	2,664,550	2,671,856

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

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Te Kauwhata College
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Cash flows from Operating Activities				
Government Grants		1,647,455	1,801,640	1,619,187
Locally Raised Funds		508,929	200,000	468,493
Goods and Services Tax (net)		(25,993)	5,000	35,869
Payments to Employees		(940,401)	(900,000)	(881,923)
Payments to Suppliers		(942,299)	(1,300,000)	(875,616)
Cyclical Maintenance Payments in the year		(27,527)	(30,000)	(27,527)
Interest Paid		-	(10,000)	(9,915)
Interest Received		2,375	5,000	4,186
Net cash from Operating Activities		222,539	(228,360)	332,754
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(139,154)	200,000	(118,284)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(139,154)	200,000	(118,284)
Cash flows from Financing Activities				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	37,810
Finance Lease Payments		(18,056)	(20,000)	(27,637)
Funds Administered on Behalf of Third Parties		(8,685)		(4,149)
Funds Held for Capital Works Projects		(124,030)		171,237
Net cash from Financing Activities		(150,771)	(20,000)	177,261
Net increase/(decrease) in cash and cash equivalents		(67,386)	(48,360)	391,731
Cash and cash equivalents at the beginning of the year	8	948,359	948,360	556,629
Cash and cash equivalents at the end of the year	8	880,973	900,000	948,360

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded

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

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Te Kauwhata College
Notes to the Financial Statements
For the year ended 31 December 2021

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial reports have been prepared for the period 1 January 2021 to 31 December 2021, and in accordance with the requirements of theEducation 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 Provision
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 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. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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

c) Revenue Recognition

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

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

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

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.

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

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.
Property, plant and equipment acquired with individual values under $800 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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

Depreciation
Property, plant and equipment 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.

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

The estimated useful lives of the assets are:

Buildings	40 Years
Furniture and Equipment	5-10 Years
Information and Communication	3 Years
Motor Vehicles	5 Years
Textbooks	4 Years
Leased Assets	Term of Lease
Library Resources	12.5% DV

Leased assets are depreciated over the life of the 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.

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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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.
These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements
Employee benefits that are 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 international 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 Revenue and Expense. 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 school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

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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 at the start of the year.

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 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Operational Grants	1,427,282	1,455,596	1,424,630
Teachers' Salaries Grants	3,875,042	3,420,000	3,490,567
Use of Land and Buildings Grants	786,057	934,746	1,079,172
Resource Teachers Learning and Behaviour Grants	-	-	-
Secondary tertiary alignment resource grants	-	-	-
Other MoE Grants	522,178	-	390,020
Transport grants	-	-	-
Other Government Grants	65,330	48,650	51,572
	6,675,889	5,858,992	6,435,961

The school has opted in to the donation scheme for this year.
The total amount received was $79,200

3. Locally Raised Funds

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

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Revenue			
Donations & Bequests	11,287	-	9,307
Curriculum related Activities - Purchase of goods and services	-	-	6,285
Fees for Extra curricular Activities	35,612	-	20,576
Trading	7,115	16,200	10,129
Fundraising & Community Grants	4,030	-	-
Other Revenue	23,381	9,500	12,835
School Houses Rental	132,804	106,360	123,574
Transport Cluster	294,700	-	271,279
	508,929	132,060	453,985
Expenses			
Extra Curricular Activites Costs	40,391	11,000	30,017
Trading	5,085	11,600	5,542
Fundraising and Community Grant Costs	-	-	-
School Houses Expenses	61,255	43,000	42,416
Other Locally Raised Funds Expenditure	-		-
Transport Cluster	225,792	-	212,692
	332,524	65,600	290,668
Surplus for the year Locally raised funds	176,405	66,460	163,318

4. Learning Resources

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Curricular	183,717	159,804	187,283
Library Resources	2,364	3,500	3,045
Employee Benefits - Salaries	4,351,577	3,802,826	3,983,147
Staff Development	15,016	21,500	7,796
	4,552,673	3,987,630	4,181,271

5. Administration

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Audit Fee	8,601	8,000	7,817
Board of Trustees Fees	4,895	6,000	5,060
Board of Trustees Expenses	1,038	2,000	984
Communication	9,141	9,000	9,247
Consumables	73,011	71,500	80,242
Operating Lease Interest	8,673	4,000	-
Legal Fees	-	-	-
Other	49,164	39,180	42,286
Employee Benefits - Salaries	271,294	243,900	252,008
Insurance	6,923	6,600	17,422
Service Providers, Contractors and Consultancy	-	1,500	60
Healthy School Lunches Programme	344,099		
	776,839	391,680	415,126

6. Property

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Caretaking and Cleaning Consumables	24,514	22,700	24,999
Cyclical Maintenance Expense	31,367	43,700	15,909
Grounds	23,604	15,000	27,292
Heat, Light and Water	69,842	70,500	68,741
Rates	4,892	4,500	4,679
Repairs and Maintenance	49,238	37,338	55,437
TKHAS - Fitness Centre Lease	29,664	29,664	29,664
Use of Land and Buildings	786,057	934,746	1,079,172
Security	3,425	800	3,177
Employee Benefits - Salaries	192,722	124,500	156,592
	1,215,325	1,283,448	1,465,661

In 2021 the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Captial charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of alnd 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.

7. Depreciation

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Buildings	27,376	35,000	27,376
Building Improvements	11,288	10,500	9,726
Furniture and Equipment	73,529	75,000	74,706
Information and Communication Technology	95,803	75,000	70,067
Motor Vehicles	17,687	25,000	22,157
Textbooks	4,622	5,000	4,437
Leased Assets	27,207	30,000	30,015
Library Resources	5,100	5,000	5,057
	262,612	260,500	243,540

8. Cash and Cash Equivalents

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Cash on Hand	500	500	500
Bank Current Account	380,473	899,500	182,282
Bank Call Account	-	-	15,578
Term deposits less than 90 days	500,000		750,000
Cash equivalents for Cash Flow Statement	880,973	900,000	948,359

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

9. Accounts Receivable

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Receivables		-	
Receivables from the Ministry of Education	-	-	-
Interest Receivable	-	-	-
Teacher Salaries Grant Receivable	332,900	250,000	283,760
	332,900	250,000	283,760
Receivables from Exchange Transactions		-	
Receivables from Non-Exchange Transactions	332,900	250,000	283,760
	332,900	250,000	283,760

10. Inventories

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Stationery	893	1,000	708
Uniforms	5,971	4,000	5,182
	6,865	5,000	5,890

11. Property, Plant and Equipment

2021	Opening Balance (NBV) $	Additions $	Disposals (BV W/O) $	Impairment $	Depreciation $	Total (NBV) $
Land	**456,250**	-	-	-	-	**456,250**
Buildings	**681,675**	-	-	-	(27,376)	**654,299**
Building Improvements	**151,647**	29,653	-	-	(11,288)	**170,013**
Furniture and Equipment	**378,468**	54,028	-	-	(73,529)	**358,966**
Information and Communication Tech	**313,530**	57,976	-	-	(95,803)	**275,703**
Motor Vehicles	**41,544**	-	-	-	(17,688)	**23,856**
Textbooks	**25,286**	1,514	-	-	(4,622)	**22,178**
Leased Assets	**80,585**	21,037	(3,390)	-	(27,207)	**71,025**
Library Resources	**35,395**	6,464	(1,060)	-	(5,100)	**35,699**
Balance at 31 December 2021	2,164,380	170,672	(4,451)	-	(262,612)	**2,067,990**

The net carrying value of equipment held under finance lease is $71,025 (2020: $80,585)

2021	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Land	456,250	-	**456,250**
Buildings	1,104,503	(450,204)	**654,299**
Building Improvements	302,840	(132,828)	**170,012**
Furniture and Equipment	1,326,332	(967,365)	**358,967**
Information and Communication	976,372	(700,669)	**275,703**
Motor Vehicles	146,543	(122,686)	**23,857**
Textbooks	214,388	(192,210)	**22,178**
Leased Assets	122,125	(51,100)	**71,025**
Library Resources	86,470	(50,772)	**35,698**
Balance at 31 December 2021	4,735,823	(2,667,833)	**2,067,990**

2020	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	**456,250**	-	-	-	-	**456,250**
Buildings	**709,051**	-	-	-	(27,376)	**681,675**
Building Improvements	**161,373**	-	-	-	(9,726)	**151,647**
Furniture and Equipment	**394,482**	58,692	-	-	(74,706)	**378,468**
Information and Communication Tech	**100,615**	282,982	-	-	(70,067)	**313,530**
Motor Vehicles	**55,440**	8,261	-	-	(22,157)	**41,544**
Textbooks	**25,397**	4,325	-	-	(4,437)	**25,286**
Leased Assets	**100,110**	10,489	-	-	(30,015)	**80,585**
Library Resources	**37,653**	5,246	(2,448)	-	(5,057)	**35,395**
Balance at 31 December 2020	2,040,371	369,996	(2,448)	-	(243,540)	**2,164,379**

2020	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Land	456,250	-	**456,250**
Buildings	1,104,503	(422,829)	**681,675**
Building Improvements	273,187	(121,540)	**151,647**
Furniture and Equipment	1,272,304	(893,836)	**378,468**
Information and Communication	918,395	(604,865)	**313,530**
Motor Vehicles	146,543	(104,999)	**41,544**
Textbooks	212,874	(187,589)	**25,285**
Leased Assets	121,914	(41,329)	**80,585**
Library Resources	82,478	(47,082)	**35,395**
Balance at 31 December 2020	4,588,447	(2,424,069)	**2,164,379**

12. Accounts Payable

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Creditors	31,945	323,042	20,190
Accruals	9,892	-	7,817
Banking Staffing Overuse	-		-
Employee Entitlements - Salaries	340,043	-	283,760
Employee Entitlements - Leave Accrual	18,118		25,111
	399,998	323,042	336,878

Payables for Exchange Transactions	399,998	323,042	336,878
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	399,998	323,042	336,878

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Income in Advance	-	-	-
Local Grants in Advance	990		5,715
Student In Advance	16,369	20,000	11,524
Other revenue in advance	-		-
	17,359	20,000	17,239

14. Provision for Cyclical Maintenance

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Provision at the Start of the Year	161,468	161,468	173,085
Increase to the Provision During the Year	31,366	43,700	15,910
Use of the Provision During the Year	(15,396)	(9,634)	(27,527)
Provision at the End of the Year	177,438	195,534	161,468
Cyclical Maintenance - Current	20,000	24,920	22,428
Cyclical Maintenance - Term	157,438	170,614	139,040
	177,438	195,534	161,468

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:

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
No Later than One Year	27,183	12,000	25,156
Later than One Year and no Later than Five Years	45,400	31,371	54,994
Future Finance Charges			
	72,583	43,371	80,150
Represented by			
Finance lease liability - Current	27,183		
Finance lease liability - Term	45,400		
	72,583	-	-

16. Funds held in Trust

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	-	-	8,708
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	-	-	8,708

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

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17. Funds Owed (Held) for Capital Works Projects

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

	2021	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
Admin Refurb (SIP)	*completed*	(118,994)	(13,222)	132,216	-	(0)
Music Room Alterations	*completed*	(9,198)	-	-	9,198	(0)
Staff Room Upgrade	*completed*	(1,175)	(4,055)	5,230	-	(0)
Heat Pumps	*completed*	-	(60,615)	60,615	-	-
LSC Room (LSC funding)	*completed*	(42,725)	(497)	43,223	-	(0)
Roofing	*in progress*	-	(34,164)	4,498	-	29,666
Electrical Upgrade	*completed*	-	(81,841)	81,841		0
Fire & Security Upgrade	*completed*	-	(184,969)	184,969		-
Totals		(172,092)	(379,363)	512,592	9,198	29,666

Represented by:

Funds Held on Behalf of the Ministry of Education	(0)
Funds Due from the Ministry of Education	29,666
	29,666

	2020	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
Electrical Upgrade	*completed*	-	(41)	41		(0)
10 YPP	*completed*	-	(7,950)	10,094	(2,144)	(0)
Admin Refurb (SIP)	*in progress*	-	(118,994)	-	-	118,994
Music Room Alterations	*in progress*	(9,198)	-	-	-	(9,198)
Fire Remediation Toilet Block	*completed*	-	(18,038)	18,038	-	-
Staff Room Upgrade	*in progress*	8,343	(177,263)	176,088	(8,343)	1,175
Heat Pumps	*completed*	-	(48,075)	48,075	-	-
LSC Room (LSC funding)	*in progress*	-	(42,725)		-	42,725
Totals		(855)	(413,087)	252,335	(10,487)	153,696

18. Funds held on behalf of Transport Cluster

Te Kauwhata College is the lead school and hold funds on behalf of the Waikare Transport Network, a group of schools funded by the Ministry of Education

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Funds Held at Beginning of the Year	73	73	35,779
Funds Received on Behalf of the Cluster	526,114	520,000	518,645
Funds Spent on Behalf of the Cluster	(403,766)	(420,000)	(400,794)
Funds returned to Cluster members		(100,000)	(153,557)
Distribution of Funds			
Te Kauwhata College	(68,832)		
Te Kauwhata Primary	(31,542)		
Waerenga School	(21,940)		
Funds Held at Year End	107	73	73

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

	2021	2020
Current Assets		
Cash at bank	107	70,849
Current Assests		
Debtors - GST	-	10,709
Non Current Assets		
Property Plant and Equipment		-
Current Liabilities		
Creditors	-	(81,485)
Non Current Liabilities		
Borrowings	-	-
Equity	107	73

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 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.

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20. Remuneration

Key management personnel compensation

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

	2021 Actual $	2020 Actual $
Board Members		
Remuneration	4,895	5,060
Full-time equivalent members	0.49	0.09
Leadership Team		
Remuneration	1,423,492	1,427,328
Full-time equivalent members	12.00	13.00
Total key management personnel remuneration	1,428,387	1,432,388
Total full-time equivalent personnel	12.49	13.09

There are seven members of the Board excluding the Principal. The Board held eleven full meetings of the Board in the year. The Board also has Finance (4 members) and Property (6 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair 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

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

	2021 Actual $000	2020 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	160-170
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2021 FTE Number	2020 FTE Number
120-130	3.00	0.00
110 - 120	4.00	3.00
100 - 110	8.00	11.00
	15.00	14.00

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

PKF Hamilton

22. 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 school boards of trustees, through payroll service provider Education Payroll Limited. The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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.

23. Commitments

(a) Capital Commitments

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

Contracts as per capital works note for roofing. Fully funded by the Ministry of Education. As at balance date $34,164 had been received of which $4,498 had been spent on the project to date. (Capital Ccommittments at 31 December 2020 $55,553).

(b) Operating Commitments

As at 31 December 2021 the Board has the following Operating Commitments.

The school has an ogoing licence to occupy arrangement with Te Kauwhata Health Awareness Society (TKHS) for the use of premises at $29,664 per year. (2020 $29,644).

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	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Cash and Cash Equivalents	880,973	900,000	948,359
Receivables	332,900	250,000	283,760
Total Financial assets measured at amortised cost	1,213,873	1,150,000	1,232,119
Financial liabilities measured at amortised cost			
Payables	399,998	323,042	336,879
Borrowings - Loans	-	-	-
Finance Leases	72,583	69,371	80,150
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	472,581	392,413	417,029

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.

27. 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 remained in alert level 3 for a prolonged period of time the Northland and Waikato regions also returned to alert level 3 restrictions during this period.

Impact on operations
The School has been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3, and hybrid learning practices with rotating levels of students working remotely and other at school. As most operation costs continued Schools continued to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

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.

Growth - Respect - Ownership - Whānaungatanga

School Charter and Annual report for 2021
Strategic Plan for 2022
Te Kauwhata College

2020 -2023

Principals' endorsement:	Deborah Hohneck
Board of Trustees' endorsement:	
Submission date to Ministry of Education:	March 2022

Te Kauwhata College 2020 - 2023

Introductory Section - Strategic Intents

Mission Statement	Our mission statement is "*Ko te matauranga te huarahi ko te anamata*" *(Knowledge is the pathway to our dreams)*
Vision	Our school vision is **"to promote and celebrate achievement"**. We support all, to be the best they can be. We strive to enable all to be: **Competent - Confident - Connected - Curious - Caring - Creative – Global Citizens** (Renegotiated with staff at the start of 2020 year – this is a very broad vision underpinned and made specific by our school-wide goal and strategic intents)
Values	• Growth • Respect • Ownership • Whanaungatanga
GROW	• Expectations of success for all aakonga • A passion and love of learning; commitment to life-long learning • Kaiaako committed to shared understandings • Teaching and learning to meet the needs of all • Valuing and 'knowing' the individual • Aakonga with a sense of self-belief and self-worth • Appreciation of the strength of cultural diversity
Principles and Core Values	Our Principles are those of the Treaty of Waitangi – Protection, Participation and Partnership. These are articulated frequently and captured in our strategic documents as well as our 'Core GROW Values'.

	The Values were revised in 2017/18 and updated to come into line with the Wellbeing at School programme, a school-wide focus on a culturally responsive and relational pedagogy of relations, and on 'knowing and growing our learners'. The acronym GROW captures our vision and values and is embedded in everything we do. The principles of Te Tiriti o Waitangi are embedded in all of our policies and planning documents. Deliberate awareness of the bi-cultural nature of our school and our responsibilities toward Mana Whenua are promoted at every opportunity. The Waikato Tainui Kawenata education plan (Whakapaturanga) matrix is used to measure progress. Growth of the individual, capacity for learning, self-belief and efficacy Respect for self, others and the environment. Ownership of actions and opportunities. Whanaungatanga – connecting with each other, whaanau and our world This is further captured by the Grow logo, which takes the three Houses of the school, Kauri, Rimu and Totara, and places them on an aspirational slope. This represents both the rolling rural hills of the region, and the curve of the Waikato River. Local places of significance are identified as linked to these values. The historical importance of the land that the college is situated on and surrounded by, is increasingly embedded into our curriculum. The four values have also been captured by images of significant places – these are the icons that inform our PB4LSW work which was renamed W4S@TKC (Wellbeing for success at Te Kauwhata College) in 2019.
Maaori Dimensions and Cultural Diversity	Te Kauwhata College has an ethnic balance that is largely bi-cultural, but there is increasing diversity. Approximately 45% of our students currently identify as Maaori. Of these, approximately half are Waikato Tainui, though fewer than half of these are registered with their iwi.

	Our unique location and connection to the Waikato region, means we follow the kawa and tikanga of Waikato Tainui, and we are signatories to the Waikato Tainui Kawenata. We connect to our local Marae, Waikare, Maurea, Hora Hora, and to the people of Ngaati Hine and Ngaati Naho. For those students who do not affiliate to Tainui, and those who choose not to participate in our whaanau-based classes, as well as for the increasing number of students from other cultures, a school-wide focus on culturally responsive practices, remains in an effort to meet the needs of all learners. In 2021, following on from the refinement of the roles of the Kaitiaki Hauora, and the revisioning of our Te Puawai whaanau groups, we appointed a 'Pacifica Liaison teacher' to a similar role, to meet the needs of all minority groups, and particularly Pacifica, of whom there are a small and fluctuating number. Opportunities are provided for students to study and to value their various cultures, primarily through curriculum connections, but also through celebrations and performance that our community support and enjoy. Te Puawai aakonga represent our kura in poowhiri and other appropriate occasions with Waikato Tainui kawa being upheld. Kapa Haka is timetabled weekly and 2 full time staff made available to progress and develop Kapa Haka school-wide for all students. There is ongoing difficulty in availability of Kapa Haka tutors. A cultural Diversity group is made up of a wide range of students, of all cultures, who meet on an ad-hoc basis to learn and perform Samoan, Tongan and other cultural songs and dances. These are very popular groups that continue to provide rich cultural experiences for our community to celebrate. **Unique position of Maaori culture**: Despite increasing multi-culturalism, we articulate that we are a bi-cultural school, in partnership with our Tangata te Whenua as according to our Treaty obligations and school values. We practice Waikato Tikanga in all our school ceremonies and special occasions and have adopted the Tainui protocol of using a double vowel rather than a macron in our written communications. We begin the school year with a whole school Poowhiri for our new students, whaanau and staff. Newcomers or visitors throughout the year are welcomed with Whakatau or poowhiri as deemed appropriate by our Kia Maia team who are made up of Maaori staff, local hapu and iwi representatives. All our important ceremonies are framed around Karanga, karakia and

	waiata. All meetings involving whaanau and outside agencies begin with Karakia and whakawhanaungatanga. All meetings that are pertinent to the needs of Maaori staff or students follow these protocols, and we begin each staff briefing and professional learning sessions with Karakia. These processes are embedded throughout our kura as normal ways of working. We use only traditional non-religious karakia in order to protect our stance as a secular state school. Te Tiriti O Waitangi underpins the many strands our Maaori staff and whaanau are weaving together. The various strands are interwoven and offer different platforms to progress our diverse Maaori learners, supporting the dreams and aspirations whaanau and iwi have for tamariki and mokopuna. By using Maaori philosophies and current research Maaori staff continue to build strong relationships with whaanau and grow Te Mana oorite o te Matauranga Maaori. Kaitiaki Hauora lead the pastoral and guidance aspects for all Maaori schoolwide. This is a dual role that offers the option of male and/or female staff members. They work as part of the school's guidance/deans and wellbeing team to ensure Kaupapa Maaori is adhered to and provide professional role modelling for other Kaiako and Deans to emulate. Kaitiaki Hauora are aligned to the group of mentor classes that form Te Puawai, and to Te Reo Maaori me ona tikanga ki Waikato. The principles of the Kingitanga are the backbone of Te Puawai and in 2020 the whakatauki 'Kia Tupu, Kia Hua, Kia Puawai' was adopted to align to the school's core vision and the Kawenata growth stages. Students who are still at the He Kakano stage are supported with a broader focus, to enable them to reach for Kia Puawai. The **Kia Maia** group is made up of Kaitiaki Hauora, community representatives and SLT. This group works to identify the Maaori students who seem not to be positioned well to succeed in education. Cultural connection is seen as a key component of academic and social success, and efforts are made to address the identified student's needs through a Kaupapa Maaori model. This 'register' of students to some degree echoes and reflects the attendance and wellbeing registers.

	A focus on mentoring of Maaori students at risk of not achieving the academic success that they are capable of is part of the role of the Kaitiaki Hauora, supported by an additional staff member employed expressly to pick up those students of all ethnicities, who are at risk of falling through the cracks. (Te Kupenga). **Provision of Te Reo Maaori:** Introductory Te Reo Maaori is being taught to all Year 7 and 8 students as part of their Home room course for the first time in 2022. It is offered as an option to every year level after that. Even though there is very little demand for the subject (even from the Maaori students) we continue to offer courses and encourage students to study Te Reo. In 2021 we engaged in community consultation to look at ways to further embed Te Reo and particularly to build on the work being started at the local primary school with a bilingual unit. As a result, a bilingual class was committed to for 2022 and a teacher engaged who has local connection. The opening ceremony and poowhiri at the start of 2022 was a momentous occasion and saw representation and support from all 5 Marae - which was a historic first for this kura.
Student Engagement	**Sports:** At 43% of our year 9-13 student population participating in organised sport through the college, our student engagement in sports is slightly below the average for the region and nationally. (Our Year 7 and 8 students lift that overall student population participation % figure to 54%). This comparatively low percentage is partly due to the relative isolation of the college, on the outskirts of the Waikato and Counties Manukau regions. It is also because a number of our students participate in sports at a club level because the Saturday events are closer to their homes (e.g. Huntly soccer) and because some live in isolated rural areas which make it difficult for them to attend training and sports events. Many participate in activities which are not reflected in the Secondary School Sports data, and which are sometimes in competition for time, with the organised and team school sports. Equestrian sports, various martial arts, BMX, motor/cross, go-cart racing, rowing, waka ama as well as various forms of hunting and fishing are enthusiastically pursued by many students, several achieving highly at national levels, and supported by their families. At

	times, these sports become prominent in the school because of a particularly active coach or mentor. Currently Waka Ama and basketball are enjoying popularity. Waka Ama however, is very expensive to be involved in as a school. We rely on whaanau and club support here. A wide range of sports are available to students within the school day through the House competition structure. There are a few formally arranged, inter-school competitions. An extensive EOTC programme in the school, sometimes in association with POET (Perry Outdoor Education Trust) also ensures that our students have a wide range of outdoor activities. Fewer than 50% of the parents pay the accommodation and food costs associated with camps in this "free education" environment. Our EOTC programme for 2021 will depend on school funds as well as any that we are able to get from other charitable foundations. **Culture:** All things Maaori are being embedded into the whole school plan. In 2020 we offered kapa haka as a one period option each week before lunch so that some of lunchtime can be utilised if needed. This is open to all TKC aakonga. This roopu does not currently operate competitively, but the formation of a kapa haka group timetabled for practice once per week is hoped to build this capacity. There is a small Pacifica Performance group, of diverse ethnicities, that meet and perform on occasion. **Stage Band and Choir:** A very active stage band, choir and other musical groups perform regularly at school events, for local community groups, and take part in visits to other schools. Our music groups are talented and popular, supported by a team of competent itinerant tutors, and enthusiastic and dedicated Music staff. **Dance and Drama:** This is a growing and popular subject area and students studying these subjects often perform at school events, assemblies and at showcase arts and performance evenings. These events are always well supported by the community.
School Organisation and Structures	**Pastoral Structure** A vertical mentor class structure is maintained within a Junior Senior school split (Years 7 -10 and Years 11-13). This ensures that mentor teachers are best able to meet the needs of their students – particularly the academic counselling needs. Te Puawai offers aakonga a uniquely Maaori approach with a tuakana, teina system ensuring culturally responsive and relational approaches to mentoring. All students from Year 7 to 13 are eligible.

A Guidance team supports teachers and students by managing student welfare, the Wellbeing in School processes, as well as the behaviour management and attendance systems. This team consists of Senior Leaders, Deans, Kaitiaki Hauora, SENCo, School Nurse and Guidance staff with regular input from outside agencies – Drs, Police, and Public Health. In 2019 we developed several collaborative team approaches to managing under the umbrella of school Wellbeing. Manaakitangata - Kanohi Homiromiro is our Wellbeing group; it is also the umbrella for the Attendance team; Kia Maia supports Maaori student success; W4S@TKC is our version of PB4L.

We employ a part-time (3 days per week) Wellness Counsellor who is paid out of our operational funding.

In 2020 we were allocated a Learning Support Coordinator for our school. This person works with the team of Learning Assistants and the SENCo shares some of the load.

Health and Safety: The school has a Health and Safety policy and a staff committee which meets weekly. A senior leader reports each month to the Board. The relevant policy and guidelines were reviewed as part of the regular 3-year cycle of review. EOTC and student safety processes in the school are covered by staff induction and outlined in the staff planner and handbook cover. We maintain a staff and student Wellness, as well as risk register, and reports of accidents and all events. The community is kept informed of any significant events and changes to our practices through school newsletters and reporting to the Board.

Personnel: We employ teachers under the Secondary Teachers Collective agreement and support staff under NZEI. We follow 'Good Employer' rules, and we have a generally happy and collegial staff. We were fully staffed at the start of the year based on the March roll return. Our Deans and Middle leaders are given generous time allocations. We do have a need of other staff with expertise in managing special needs because of the growing numbers of students with very high needs.

Property: The school employs a full time Property Manager and an assistant, both of whom report to the Business Manager and then the Principal. The Board has a co-opted member who assists in caring for the school property assets. We use property advisors contracted to the MOE to guide us with the 5YA and 10YPP matters.

Property development presents us with challenges. The school is growing- we need to provide for growth but processes around getting building developments approved mean that we cannot be future focused.

School Houses: The school owns 11 houses. These are rented out to teachers at 25% below market rental rate and are used as a retention and recruitment incentive. The Property manager and the Board advisor maintain these houses in consultation with the Executive Officer and Principal as well as the wider Board. We have begun a process of selling 5 of these houses to boost our capability to manage ahead for roll growth. An enrolment Zone application began in 2019, but despite best intentions of the school is yet unsettled.

Community Engagement: Our school actively engages with the community and the community engages with us. Local sports clubs and community resources are mutually shared, and respected. The school website is frequently accessed by people outside the college, as well as those associated with the school. We engaged professional support in rebuilding our website in late 2021.

Our corporate sponsored electronic noticeboard as well as our school newsletter and Facebook are frequently used to advertise community events. The local community is on the whole, extremely supportive of the school. Utilising Maaori kaupapa, whaanau are engaged and responsive to kanohi ki te kanohi. Building strong lines of communication with whaanau is a focus for Kaitiaki Hauora and Te Puawai staff. Important events are scheduled into our school calendar to better connect with Waikato Tainui and the school aims to have a presence at local poukai, tangihanga, koroneihana and kawenata events.

The wider parent community are actively involved in supporting sports teams and events as well as performances at the school. Many families communicate regularly and freely with the admin and teaching staff as well as with SLT. The school puts out regular newsletters. These are circulated by email, printed, and posted on the website. Parent evenings are usually attended well, depending on the timing and on the rationale. When there is a student performance, the families are most likely to attend.

	The KAMAR student management system and the ability to access the parent portal through the new website has enabled parents to keep informed on a day-to-day basis. The principal maintains regular direct contact with the parent community through email via KAMAR particularly in times of crisis such as Covid, when updates can be daily.
Student LEARNING	Analysis of school wide achievement data demonstrates a continuing need to focus on core skills. Most students entering at year 7 are 'Well Below' (only at level 1 or 2 of the curriculum) and those entering at year 9 even more likely to be below the expected level. We make steady progress with those that stay in our kura, but many of our top achieving students at year 8 still leave us to go onto schools that are perceived to offer greater advantages (HBS, HGS, Diocesans, St Peters and St Pauls, and HPC). A coherent approach to positive learning and Key Competencies through the Kahui Ako should improve outcomes for our in-coming students, but this coherency is difficult to achieve. It is anticipated that an enrolment zone will help to contain a flood of often under-schooled and somewhat transient children from outside our area. **NCEA:** Those students who stay with us do better each year, our Year 12 students meet or exceed comparative expectations. Level 1 data demonstrates the cumulative effect that significant gaps in learning can have. Shifts are made in achievement levels each year, but it is not until Year 12 that most students are where they need to be. For 2022 we have launched a catch-up Literacy and Numeracy initiative run out of the Health programme, with the aim to assist students to get the Year 9 and 10 Literacy and Numeracy credits that they will need for the new NCEA. Improvement in the number of Merit and Excellence grades, as well as endorsements in Yrs 12 and 13, are pleasing but there remains significant need for active and overt teaching of the KCs at years 1-10 to enable success at Year 11. A large majority of teachers identify failure to complete or submit work for assessment; lack of punctuality; poor attendance; poor management of time and resources; as the main reasons for student failure. Underpinning this, has been very poor average literacy throughout the cohort. A school-wide focus which began in 2020, on active, explicit teaching of the **Key Competencies** at all levels as well as a focus on deliberate teaching of **Reading and Vocabulary** strategies across all curriculum areas in Years 7 -10, is intended to

	address the gap and continues throughout 2021 and 2022. Kahui Ako appointments of Across School Teachers of Cultural and Literacy Competencies, may also help to address this in the long term. **Priority Learners:** Students with SAC conditions consistently achieve high pass rates at NCEA. Maaori students are still significantly over-represented in the achievement 'tail'. This is not simply a matter of curriculum delivery but is compounded by the social and economic disadvantages of many of our Maaori students – especially those who come from areas in our intake zone that are at the lowest end of the decile scale, but who get little assistance because as an average, our kura is ranked at Decile 4. Individual and whaanau pride is also still a barrier to asking for help. Our Te Kupenga and He Kakano programmes are an effort to help to redress some of this. Despite this, motivated Maaori aakonga do very well. Our top scholars at Year 12 and our student Leaders are well represented by Maaori.
Property	The school manages property within the 10YPP and 5YA with the assistance of an appropriate school Property advisor. We are still awaiting a redevelopment of our music area and proper dance and drama facilities. Plans are underway to create an extended learning support Hub and redefine Dean spaces. We have an ongoing and increasing need for an activity centre to cater for the students who have behavioural and social difficulties. There seems to be no room for development in this area. The Gymnasium is in serious need of refurbishment and although planning is underway the impact of COVID on supply chains is holding us up. School funds were used to create a kitchen for managing the Ka Ora Ka Ako school lunches. This work was completed over the Xmas break and the kitchen is fully functional in term 1. A covered deck for the serving and eating of the lunches is being constructed by the BCATs students.

Finance	Government funds were allocated for 513 students in 2021 after a March adjustment. In 2022 we received funding in January for 503, but our roll in March is 540, so we anticipate another adjustment. Significant and increasing numbers of our students need help and support in learning and in accessing the opportunities that school presents. Social and economic isolation and deprivation are not uncommon in our community. By careful staffing and spending, as well as saving on overall costs through Lockdowns, we have improved our financial status at the end of the financial year._We intend to use any surplus to employ learning assistants and mentors for troubled students. In 2021 we entered into the Ka Ako Ka Ora school lunches programme. We opted to use an external provider for that year but have taken on the contract ourselves for 2022 and beyond. This has necessitated some significant spending to create a kitchen capable of delivering the service and also employing more support staff. We hope to recoup these extra expenses over the next few years, but meanwhile we are able to deliver quality lunches, with significant improvement in food waste and student contentment.
Review of Charter and Consultation	The Charter is usually reviewed by teachers, SLT and other staff at the start of year Teacher Only Day but in 2022 start of year focus was on managing ahead with COVID. It is made available for ongoing comment and reflection in the staff room and on the shared T-drive. It is presented to the Board at the start of each year and forms the basis of the Principal's ongoing reporting to regular monthly Board meetings, where it is again, available for continuous review and consultation. Once approved by the Board, the Charter is posted on the school website and in Hardcopy in the school foyer and staffroom. The Principal actively consults with Maaori staff and where possible, gains Waikato Tainui input into this document, as well as into policy review and rewriting on an ongoing basis.

Strategic Section

Analysis of Variance.

The School-wide Goal for 2021 – 23 is: -

That we will all deliberately enact the GROW values, Kia Tupu, to enable all aakonga to prosper and flourish, kia hua and kia puawai.

- explicit teaching of the Key Competencies at all levels of the college, to improve student engagement and enable all aakonga to realise their potential.
- by participating and contributing in partnership with iwi and tauiwi in making active connections to the wellbeing of the land, the people and their cultures.
- To interrogate student achievement data to identify potential barriers to individual degrees of success.
- By using evidence, including student achievement data, whaanau and student voice, to inform planning and decision making.

Strategic Targets 2020 - 2023		Core Strategies for Achieving Goals - 2020 - 2023	
Domain	Target	How we plan to do this in 2022	How did we do in 2021?
Objective 1 Learners at the Centre Learners with their whaanau are at the centre of education			
Students' Learning	**Safe inclusive places of learning - high aspirations for all learners, education responding to needs, sustaining language identity and culture**	Identify and Remove barriers to achievement Continue to enhance student Key Competencies Continue to raise student achievement Increase Literacy and Numeracy capacity by active teaching of Reading and Vocabulary at all levels and Yr9 Lit/Num initiative.	As per 2020, we maintained a focus on KCs and reading strategies at the start of the year. This was thrown off course to some extent by COVID as was everything. We continued a rigorous approach to ensure that all students at NCEA levels met their academic obligations and commitments.

		Provide a range of options to support a broad curriculum as far as staffing allows. Foster strong connections with whaanau and improve reporting to whaanau processes. Continue to hold each staff member accountable to using and analysing a range of data, including student voice, to develop improved practices focused on student need. Develop hybrid teaching as opposed to online learning, to better cope with Lockdown situations – make use of rolling year levels out and varying the face to face with the online. Focus PLD on understanding hybrid teaching.	All seniors were kept in classes throughout L3 right up until external exams began – end of year results improved markedly as a result. Student engagement in Online learning is very disparate – hence the focus on Face to Face for senior classes at year end. The novelty of learning from home wore off and the very changeable nature of the closures made planning difficult for students and families as well as teachers. It became too easy to leave things 'until we return'.
Objective 2 Barrier-free access Great education opportunities and outcomes are within reach for every learner			
Student Engagement	Increase student engagement in learning and participating in a wide range of sports and co-curricular activities Support new sporting and cultural initiatives Reduce student alienation from school	Continue to manage and support good student attendance through effective communication and home school partnership as well as a revision of our 'in-school' attendance processes. Continue to build cross-curricular connections through Inquiry teaching and learning. Development of alternative supportive programmes for the disengaged and disadvantaged. Collaborative planning and inquiring – sharing of goals and data interrogation. Develop an alternative programme to support those students at risk of failure.	A similar pattern to 2020, quite good attendance up until the first Lockdown and then difficulties in returning all students. Border discriminations were very difficult to manage with some students and staff on the wrong side of the Auckland border for the whole of term 3. We used a combination of online learning and Hardpacks to manage during the Lockdown. Te Kupenga and He Kakano programmes continue - the former to support students at risk of failing at NCEA, and the latter to support students to develop cultural capital and build capacity to engage in schooling.

		Support the implementation of the new bilingual programme and integration of Te Reo across Year7/8. Develop and support a new kapa haka roopu.	Kapa haka and Te Reo suffered from lack of suitable and committed kaiako in 2021.
School Organisation and Structures	Continue to develop coherency at all levels so that each system or process complements the others	On-going review of structures and systems to ensure a consistent approach and accountability. Clear communications of expectations of each party and follow up if/when expectations not met. On-going review of Policies under the Policy Framework. Focus on sustainability of structures and systems without dependence on individuals.	A very disrupted year with several lock down/alert level shifts and the Principal and 5 staff being unable to attend on site for a whole term. The balance was held and maintained, but with some difficulty and much effort.
Objective 3: Quality teaching and leadership Quality teaching and leadership make the difference for learners and their whaanau			
Personnel	Employ high quality staff with relevant subject specialisation, but also a focus on relational pedagogy Employ extra teachers for special initiatives	Maintenance of consistent PLD at all levels linked to strategic goals and improved student outcomes. Provide those with extra responsibilities with the time needed to be effective. Acknowledge good performance and hold professionals accountable for poor performance. Continue to support teachers to be the best that they can be with a robust observation and feedback process. Promote staff wellbeing – Aim to gain Silver accreditation in 2022 with the Workwell Programme.	As in 2020 plans, were deflected to some extent by the Covid Crisis. Focus on good communication, clear link to student outcomes for everything. Deans and LALs continue to be well resourced. Observations completed with 'Open to Learning' conversations as feedback, when possible, but disrupted by staff absences during the border closures. Teacher Growth and development cycle maintained. Bronze accreditation achieved for Workwell.
Property	Manage and improve school properties with timely maintenance and development Develop and implement a strategic property Plan	Plan for future growth – we need more classrooms. Provide workable spaces for specialist roles including a redevelopment of the Junior learning hub for special needs. Gym refurbishment urgent.	Property developments stalled by disrupted supply chain, border closures, failure to progress the enrolment scheme. (MOE) Decision made to sell some school houses. School house for Kahui Ako somewhat useful until Lockdowns disrupted again.

	Development and implementation of a strategic Digital Plan	The school house being used for Kahui Ako redesignated as the school Caretaker's home. Continue to review and manage the digital direction of the school according to the Strategic Digital Plan via the Digital team. Plan for and manage a roll over process for replacement of Moe provided Hardware (2020 lockdown provision).	All digital decisions were discussed and approved by the Digital Team – an effective collaborative approach Ensured that devices were readily available and properly managed throughout the school.
Finance	Manage school finances in a way that provides the best opportunities for student learning while remaining fiscally sound	Maintain fiscal processes ensuring all spending is targeted at improved student outcomes. Make use of any outside funding sources possible. All curriculum-based opportunities funded by school and free for all students. Manage the school lunches programme to provide free and healthy food for students. Invest in development of kitchen and staffing to achieve this. Funding will be recovered over a 3 year period.	Again, there were effects from the Lockdown which essentially meant that we saved money. Student camps and trips were unable to go ahead – some loss of pre bookings. Financial affairs were well managed.
Objective 4: Future of learning and work Learning that is relevant to the lives of New Zealanders today and throughout their lives			
Pathways	To provide careers education from Yr 10 upward Ensure clear Pathways are evident through all levels of schooling into the tertiary space and world of work	Consistent approaches to mentoring and pathway planning that is engaged in by teachers alongside aakonga and whaanau are still a need. My Mahi needs to be properly engaged with but does require some uninterrupted Mentor programming. The aim for 2022 is to have a regular mentor period timetabled for this. Staff still need some experience and training. We are still looking for closer engagement between our member schools in a shared strategic direction.	Again, COVID Lockdown disrupted plans to engage better with My Mahi. Provision of devices helped, but the lack of a consistent drive because of disruptions has hindered. Most careers and parent events had to be postponed or cancelled again in 2021. Work in the Kahui Ako space has been similarly challenged but we have maintained a collaborative and supportive network that is particularly strong between the 2 Te Kauwhata schools.

Objective 5: World-class inclusive public education New Zealand education is trusted and sustainable			
Sustainability	Embedding of the school values and Treaty principles at all levels of planning and documentation Ensuring that knowledge and power is shared Building capacity and ownership Embed NELPs and Mana Oorite into all that we do	Strategic planning is focused on embedding of everything that we do around our core values of Growth, Ownership, Respect and Whanaungatanga as well as the Principles of Te Tiriti o Waitangi. Consistency and cohesion focused around NELPs and refreshed Kahikitia at the heart of all of our strategic planning and reflected in all of our policy documents. Active engagement with Kahui Ako schools.	Bronze accreditation for Workwell moving toward Silver for 2022. Throughout the various COVID lockdowns the focus has been on communication and keeping everything as consistent and stable as possible. PLD has focused on cohesion and coherency of our approach, linking to student outcomes and to strategic intents as well as to overarching NELPs and Mataraunga Maaori.

Annual School Improvement Plan – SUMMARY from 2021

Strategic Goal 2021 -2023

That we will all deliberately enact the GROW values, Kia Tupu, to enable all aakonga to prosper and flourish, kia huia and kia puawai.

We will do this by:

- explicit teaching of the Key Competencies at all levels of the college, to improve student engagement and enable all aakonga to realise their potential.
- by participating and contributing in partnership with iwi and tauiwi in making active connections to the wellbeing of the land, the people and their cultures.
- To interrogate student achievement data to identify potential barriers to individual degrees of success.

This is accompanied by deliberate focus on reading across all curriculum areas

Domain	Target	Core strategies	Progress	Variance 2021
Student learning	**Broaden curriculum opportunities**	Offer fewer credits for NCEA but teach them better, through differentiation and contextual approaches and focus on achieving higher grades rather than multiple credits.	Reduced number of Credits offered. Strong focus on meeting goals and providing catch up opportunities. Cancelling 'study leave' unless all assessments completed – students are supported by teachers to do this in exam leave time with support from whaanau – this was an effective strategy.	Normalised - focus on quality rather than quantity. Seniors retained during L3 – no study leave, encouraged to sit exams.
	Develop Inquiry Teaching and Learning	Continue to develop Inquiry Learning approach in the Junior school and expand this into the Middle years (9 and 10) by trialling 2 Year 9 Homeroom classes.	Good improvement in Yr 11 results. Downward trend turned into a small upward. Year 9 Homeroom successful so rolled out to all Year 9 For English and Soc. St. Creates safety, consistency, and good grounding emphasis on literacy.	Improved results. Upward trend continues. Yr 9 homeroom concept very successful. Creates groundwork transition into senior school.

Student achievement	**Assess when ready – make use of wide range of data** **NCEA results consistent with comparable schools** **Junior school at expected levels**	Improve assessment to include formative assessment and a range of assessment protocols and practices to better cater for a range of learners and to support contextual and Inquiry approach teaching. Assess when ready. Communication with home. Manageable student workload. Cross curricular and Inquiry approach to learning.	Progressing here – again COVID made the analysis of achievement data of variable use. Downward trend at Year 11 halted, even slightly reversed with the concentrated effort and cancelling of study leave. The slight upward trend also the result to some extent, of the 10 free learning recognition credits. Full parent conference intended had to be cancelled. A pity, as the Junior data from NZCER was ready for sharing and building support.	Struggle to get meaningful assessment data at Junior levels particularly through Lockdown periods. Learning recognition credits again helpful, but also some real improvement in L2 and 3 because of steady focus (realisation of need) and perhaps increased resilience. Steady communication with whaanau through email and phone calls replacing traditional formats – leading to a full review of reporting. NZCER data no longer available in a suitable format.
Engagement	**Improve Attendance Management**	Attendance team to examine trends, identify issues and concerns and refer problems to appropriate agencies or individuals.	Attendance focus remains key, but again deflected by COVID. Our community much affected by Lockdown, and proximity to Auckland meant that the second Lockdown affected us as well. Attendance after Lockdown struggled to rise above 70%. Reached the low 80s by the end of 2020. Some students did not return.	School refusal / avoidance is enabled by Covid concerns real or imagined. Difficult to address when there are no truancy services available. Border closures created huge challenges for equity.
Organisation and structures	**Behaviour management** **Student Wellbeing**	W4S team formed to progress the PB4L work. Wellbeing approach to provide the 'Umbrella' for	Improvement in classroom interactions and a good start to 2020.	Similar patterns in 2021. Despite cautioning against complacency, it did creep in and when the second Lockdown occurred, we were taken by surprise. Auckland

		further development of support initiatives.	Lockdown was disruptive. When students returned there were high levels of aggression and violence between some. It seemed that we had to begin again teaching standards and values. More stand downs following Lockdown than in any other year. Nearly all for physical and verbal aggression. Focus during Lockdown was on connection and wellbeing. This was beneficial to those who would engage. Too many simply did not.	dwellers expected to be able to gain exemptions to travel back to school. Huge stress caused by the persistent and illogical refusal to grant these. Similar issues of aggression etc on return to school. Attendance has never returned to healthy levels.
Culture	**Waikato Tainui Kawenata** **Kia Maia**	Kawenata team to consist of SLT, teachers, community and Board reps.	A lot of work went into trying to engage with and understand our commitment to Te Tiriti o Waitangi and to Mana whenua. Some progress made. Investigations made into the establishment of a bilingual unit. Recruitment of staff to run this was begun and protocols around establishment investigated. Staffing difficulties in the Te Reo area impacted badly on Te Ao Maaori in general, however a way forward was navigated with some advice from local hapu and iwi.	

Student Learning - 2021

Overall Commentary. -
The reduction in 2020 of the number of credits offered; defined goals for assessments; end of term workshops; cancelled study leave at year end for students with incomplete work, proved to be a successful strategy and was continued in 2021. At risk students were identified and actively coached to achieve their best. When all schools in our region shut for COVID Level 3 at the end of term 3, we remained open for Seniors. We continued the Senior timetabled classes right up until exams for the majority of senior students. A slight upward trend for all our NCEA levels continued in the final results for 2021.

Junior (Year 7-10) students were similarly encouraged to achieve their best with a focus on individual achievement, acknowledgement of excellence and provision of support for the anxious and those with specific learning needs. Achievement levels indicated by PAT and e-asTTle testing showed that our incoming students on average are well behind where we should expect them to be for Literacy and Numeracy, on entry at Year 7 and again at Year 9.

Senior Student achievement at NCEA

ACHIEVEMENT IN NCEA AND UE ENROLMENT BASED CUMULATIVE OVERALL RESULTS.

	TE KAUWHATA COLLEGE				NATIONAL				DECILE 4			
ACADEMIC YEAR	YEAR 11 NCEA L1	YERA 12 NCEAL2	YEAR 13 NCEA LEVEL 3	YEAR 13 UE	YEAR 11 NCEA L1	YEAR 12 NCEAL2	YEAR 13 NCEA LEVEL 3	YEAR 13 UE	YEAR 11 NCEA L1	YEAR 12 NCEAL2	YEAR 13 NCEA LEVEL 3	YEAR 13 UE
2017	72.7	75.6	58.8	38.2	75.0	78.5	65.5	48.9	72.9	77.9	63.0	40.0
2018	48.1	67.6	53.5	51.2	72.4	77.6	66.1	48.9	70.9	76.9	63.3	41.1
2019	45.6	72.6	52.0	36.0	70.6	77.5	67.3	49.3	70.9	77.3	65.7	39.8
2020	60.4	69.8	57.1	42.9	71.8	80.1	72.1	53.4	73.9	80.4	69.4	45.4
2021	64.3	73.0	77.3	72.7	68.5	77.4	69.9	50.8	70.8	78.0	68.8	43.0

NCEA Results in 2021 continued the pleasing reversal of the downward trend of previous years. We are still just short of the National and Decile averages for year 11, but well ahead for Year 12 and 13. The Learning recognition credits account for some across the board improvement, but the concerted effort to build resilience, raise expectations of academic rigour and avoidance of unnecessary distraction has led to continued improvement. Particularly marked improvements in L2 and 3 and with Endorsements were pleasing and reflect hard work by teachers and students as well as natural cohort fluctuations.

ACHIEVEMENT IN NCEA AND UE - ENROLMENT BASED CUMULATIVE OVERALL RESULTS BY GENDER

ACADEMIC YEAR	TE KAUWHATA COLLEGE YEAR 11 NCEA L1 M.	F.	YEAR 12 NCEA L2 M.	F	YEAR 13 NCEA L 3 M.	F.	YEAR 13 UE M	F	NATIONAL YEAR 11 NCEA L1 M.	F.	YEAR 12 NCEA L2 M.	F	YEAR 13 NCEA L 3 M.	F.	YEAR 13 UE M.	F.	DECILE 4 YEAR 11 NCEA L1 M	F.	YEAR 12 NCEA L2 M.	F	YEAR 13 NCEA L 3 M.	F.	YEAR 13 UE M	F.
2017	65.9	80 6	62.2	87.8	45.5	85.2	27.3	43.5	71.0	79.2	75.2	81.5	60.1	70.5	42.1	55.2	69.8	76.6	75.7	80 3	59.2	67.1	34.8	45.5
2018	47 7	48.6	60 6	74.3	42.9	58.6	35 7	58.6	68.2	76.8	74.2	81.0	61.0	70.7	42.4	54.8	67.0	75.4	73 9	80.1	58.8	67 9	36.1	46.3
2019	40.5	50.0	68.6	77.8	66.7	46.7	33 3	40 0	66.5	74.9	74.7	80.2	62.3	71.9	42.2	55.8	68.0	74.4	74.6	80 4	61.8	69 8	34.5	45 3
2020	55.6	66.7	82.1	60.0	40.0	72.7	40.0	45.5	69.6	74 1	77.8	84 4	68 5	75 5	46.8	59.6	72.4	75.6	77.5	83.8	66 3	72 7	40.4	50.7
2021	60 5	70.4	67.6	77.5	88 9	69.2	77.8	69.2	66.2	70.8	75.4	79 3	66.1	73 5	44.4	56 6	68.9	73.0	75.7	80.5	65.1	72.6	36.8	49.4

The separation of academic results into gender remains misleading at year 13. The group is small and personality and individual strengths outweigh gender and numeric disparity. Our top students for 2021 were male and very focused academics.
At Years 11 and 12, the difference is less marked, but more accurate as a statistic at TKC. Girls do generally outperform males at these levels, as they do nationally.

ACHIEVEMENT IN NCEA AND UE - ENROLMENT BASED CUMULATIVE RESULTS BY ETHNICITY. (For the purpose of meaningful comparison, ethnic results have been separated into the two major groups – European /Maaori and then the smaller groups in our school – Asian/Pacific)

	TE KAUWHATA COLLEGE								NATIONAL								DECILE 4							
ACADEMIC YEAR	YEAR 11 NCEA L1		YEAR 12 NCEA L2		YEAR 13 NCEA L3		YEAR 13 UE		YEAR 11 NCEA L1		YEAR 12 NCEA L2		YEAR 13 NCEA L3		YEAR 13 UE		YEAR 11 NCEA L1		YEAR 12 NCEA L2		YEAR 13 NCEA L3		YEAR 13 UE	
EUROPEAN MAORI	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M
2017	72.7	58.3	85.4	64.7	72.7	50.0	50.0	25.0	80.5	62.9	82.3	70.7	69.2	52.2	55.0	29.3	76.5	63.3	80.8	71.4	64.4	53.2	42.7	25.0
2018	46.3	46.7	73.5	54.5	56.7	18.2	56.7	18.2	78.0	58.4	81.5	68.6	69.9	52.9	55.0	29.3	74.2	61.4	79.7	70.8	65.5	50.7	44.2	23.9
2019	50.9	27.5	72.5	68.0	66.7	33.3	44.4		76.0	57.7	81.1	68.9	70.8	55.1	55.1	29.9	75.7	59.4	80.2	72.8	68.3	54.9	43.1	24.5
2020	69.0	43.2	76.9	55.6	57.1	60.0	35.7	40.0	75.8	60.8	83.2	71.9	74.6	60.7	59.0	34.1	78.0	63.1	83.1	74.4	71.3	61.1	48.4	30.4
2021	68.8	50.0	84.4	60.7	68.8		62.5		73.5	56.5	80.0	67.5	72.7	57.8	56.2	30.9	75.6	59.4	80.9	69.8	69.7	59.5	45.4	28.1

Asian/Pacific data comparison

ACADEMIC YEAR	YEAR 11 NCEA L1		YEAR 12 NCEA L2		YEAR 13 NCEA L3		YEAR 13 UE		YEAR 11 NCEA L1		YEAR 12 NCEA L2		YEAR 13 NCEA L3		YEAR 13 UE		YEAR 11 NCEA L1		YEAR 12 NCEA L2		YEAR 13 NCEA L 3		YEAR 13 UE	
ASIAN PACIFICA	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P
2017	66.7	100	100	90.0	100	50.0	100		77.3	67.1	77 6	73.9	70.2	58.9	60.1	29.3	79.6	75.1	79.6	79.2	75.5	61.3	62.3	27.9
2018	100	50.0	60.0	40.0	25.0	42.9		42.9	76.9	62.8	77 3	72.1	70.5	58.9	60.1	28.6	77.3	71.4	78.0	77.7	73.5	62.8	60.2	30.8
2019	50.0	36.4	100	100	50.0		25.0		73.9	61.8	78.3	71.3	71.3	60.3	59.3	30.3	76.9	70.7	77.1	74.9	72.6	65.6	54.7	30.4
2020	80.0	55.6	66.7	66.7	50.0	66.7	50.0	66.7	73.1	68.2	80.0	77.1	76.5	68.9	64.1	33.7	76.9	76.8	82.7	79.2	74.5	68.2	59.6	33.5
2021	83.3	50.0	80.0	50.0	100	100	100	100	69.6	61.0	80 7	70.6	75.8	64.2	62.2	31.9	79.3	69.7	81.1	79.1	79.7	66.5	62.7	35.5

The number of Asian and Pacific students remain so small as to be statistically invalid when reported as cumulative percentages.
Students are supported by the Kaitiaki Hauora and a Pacifica liaison teacher when needed. In 2022, two of our three head students are Asian.

NCEA CERTIFICATE ENDORSEMENT - CUMULATIVE RESULTS BY PERCENTAGE

ACADEMIC YEAR	TE KAUWHATA COLLEGE YEAR 11 NCEA L1		YERA 12 NCEAL2		YEAR 13 NCEA LEVEL 3		NATIONAL YEAR 11 NCEA L1		YEAR 12 NCEAL2		YEAR 13 NCEA LEVEL 3		DECILE 4 YEAR 11 NCEA L1		YEAR 12 NCEAL2		YEAR 13 NCEA LEVEL 3	
	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M	E	M
2017	7.1	16.1	5.1	16.9		20.0	20.0	33.0	16.4	23.5	15.5	26.7	13.5	27.8	10.5	17.6	11.5	20.1
2018	10.5	28.9	10.9	13.0	4.3	43.5	20.5	34.3	16.5	25.2	15.0	27.0	13.8	28.4	10.3	18.4	11.8	21.2
2019	7.3	29.3		15.6		30.8	19.9	33.9	16.7	25.1	14.8	26.2	13.1	28.1	10.2	18.3	10.4	19.7
2020	3.4	25.9	6.8	2.3	8.3	16.7	20.7	32.3	17.9	24.9	17.5	26.3	13.5	27.4	11.3	19.4	12.5	20.1
2021	6.7	42.2	7.4	9.3	23.5	23.5	21.1	32.2	17.7	24.2	17.9	25.6	15.2	28.0	11.0	18.3	13.8	20.3

The nature of the cohort each year has a huge impact on results and particularly on the number of Merit and Excellence endorsements. Teachers work hard to encourage students to reach for better than achieved. Our Merit endorsements have been consistent with or better than National and Decile results. These have been particularly pleasing in 2021.

LITERACY AND NUMERACY - CUMULATIVE PERCENTAGE RESULTS.

ACADEMIC YEAR	TE KAUWHATA COLLEGE YEAR 11		YEAR 12		YEAR 13		NATIONAL YEAR 11		YEAR 12		YEAR 13		DECILE 4 YEAR 11		YEAR 12		YEAR 13	
	LIT	NUM	LIT - NUM		LIT – NUM		LIT. NUM		LIT	NUM	LIT	NUM	LIT. NUM		LIT.	NUM	LIT	NUM
2017	88.3	83.1	97.4	97.4	100	97.1	87.1	85.5	92.8	92.0	94.2	93.7	86.4	84.2	93.7	92.7	94.8	94.6
2018	81.0	74.7	97.1	98.5	100	100	86.2	84.4	93.8	92.4	94.4	93.8	85.7	83.6	94.1	93.3	95.1	94.4
2019	77.8	83.3	91.9	95.2	96.0	100	85.5	83.4	92.8	91.8	94.6	94.0	86.2	83.8	93.3	92.1	95.3	94.7
2020	77.1	85.4	96.8	98.4	100	100	85.1	83.6	92.7	91.7	94.4	93.7	86.9	84.0	94.7	93.2	94.5	93.9
2021	84.3	78.6	91.9	95.9	95.5	95.5	83.4	82.2	92.2	91.3	94.2		85.6		94.4		96.3	

Literacy and Numeracy results for seniors who remain at school are good – better than National or Decile averages which is particularly pleasing given the consistently low average levels of the school intake. For this reason, we have had a strong focus on these because so many of our students come in so low.
We also have high numbers of students with special assessment conditions because of their learning needs. Supports are focused on literacy and numeracy for these students.

2021 – TOTAL CREDITS AND BREAKDOWN BY GENDER AND ETHNICITY

STUDENTS WHO COMPLETED FULL YEAR

	M/F	No. of Students	Credits from Gateway Class	Average Credits per Student from Gateway Class	Credits from External Providers	Total Credits	Average Total Credits per Student
All Students		**21**	**414**	**19.7**	**234**	**648**	**30.9**
	M	10	187	18.7	116	303	30.3
	F	11	227	20.6	118	345	31.4
Maori (Ethnicity 1)		**4**	**71**	**23.7**	**15**	**86**	**28.7**
	M	2	32	16.0	0	32	16.0
	F	2	55	27.5	15	70	35.0
NZ European (Ethnicity 1)		15	288	19.2	204	**492**	**32.8**
	M	8	155	19.4	116	271	33.9
	F	7	133	19.0	88	221	31.6
Pacifica (Ethnicity 1)		**1**	**12**	**12.0**	**0**	**12**	**12.0**
	M	0	-	-	-	-	-
	F	1	12	12.0	0	12	12.0
Other (Ethnicity 1)		**1**	**27**	**27.0**	**15**	**42**	**42.0**
	M	0	-	-	-	-	-
	F	1	27	27.0	15	42	42.0

ALL GATEWAY STUDENTS (including those who left/joined part-way through year)

	M/F	No. of Students	Credits from Gateway Class	Average Credits per Student from Gateway Class	Credits from External Providers	Total Credits	Average Credits per Student
All Students		**44**	**772**	**17.5**	**408**	**1180**	**26.8**
	M	20	307	15.35	215	522	26.1
	F	24	465	19.4	193	658	27.4
Maori (Ethnicity 1)		**15**	**271**	**18.1**	**101**	**372**	**24.8**
	M	8	117	14.6	71	188	23.5
	F	7	154	22.0	30	184	26.3
NZ European (Ethnicity 1)		**26**	**443**	**17.0**	**292**	**735**	**28.3**
	M	12	190	15.8	144	334	27.8
	F	14	253	18.1	148	401	28.6
Pacifica (Ethnicity 1)		**1**	**12**	**12.0**	**0**	**12**	**12.0**
	M	0	-	-	-	-	-
	F	1	12	12	0	0	12.0
Other (Ethnicity 1)		**2**	**46**	**23.0**	**15**	**61**	**30.5**
	M	0	-	-	-	-	-
	F	2	46	23.0	15	61	30.5

Junior school Achievement data – Years 7 and 8.

Writing: In 2020, based on discussions with the senior area of the school, around the very poor writing skills in students entering Year 9 and persisting into Years 11 – 13, procedural writing was chosen as the basis for comparative assessment. Specific teaching around writing instructions, sequencing of ideas as well as narrative and poetic writing, were all covered and assessed at beginning and end of year. This focus has continued into 2021 and 2022 because of the disruptions of COVID which has hampered progress.

For Year 7, at least one half to one curriculum level improvement was made by all students, regardless of gender or ethnicity, except for those entering at the very lowest - Levels 1 and 2 of the curriculum.

For Year 8 the results were more varied, with some students making no shift (again at the lowest end) and with many others jumping as much as 3 or 4 levels.

Year 7 students enter TKC on average, below the NZ average which is Stanine 5. European girls were slightly above, at 5.7, but their male counterparts were at 4.2 and Maaori boys and girls were all at 2.6. By Year 8, the average remained much the same, but the disparity between European and Maaori had improved with Maaori males sitting on 3.5, and Maaori girls on 4.6 for literacy, but 3.8 for numeracy.

Note. Junior Data Quality.

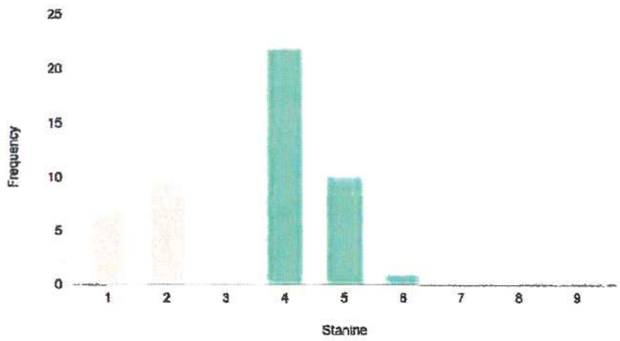
With the lack of any replacement for National Standard reporting, it is difficult to report consistently against any National averages. In 2020 we moved to extensive use of the NZCER Testing and reporting tool. This gave quality data to teachers and parents on an individual student level at Year 9 and 10, and a flow through from Year 7 and 8. Unfortunately changes in the NZCER website and reporting system have left us with inadequate access to these reports. We are investigating the PACT tool moving ahead, both as a college, and for the Kahui Ako. Meanwhile, the college is using PATs and e-asTTle as diagnostic tools at the start of year and then again at year end to assess shift.

Year 7 Data

Stanine : Curriculum Level								
1	2	3	4	5	6	7	8	9
>2B	2B	2P	2A-3B	3P-3A	4B-4P	4P-4A	5B-5P	5A<
Well below expected level		Below expected level	Achieving at expected level			Achieving above expected level		

Whole school data

Year 7 PAT Listening Comprehension



Target student achievement (number of students)

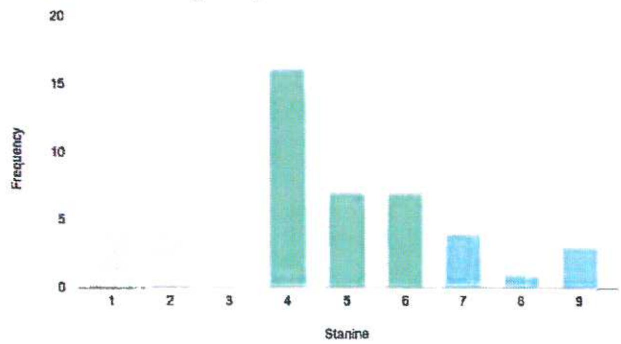
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	9	2	8	0
Pasifika	0	4	5	0
Pakeha	1	6	9	0

Student Achievement by Gender (number of students)

Stanine	1	2	3	4	5	6	7	8	9
Female	2	2	8	9	3	0	0	0	0
Male	3	5	5	6	4	1	0	0	0

Whole school data

Year 7 PAT Reading Comprehension



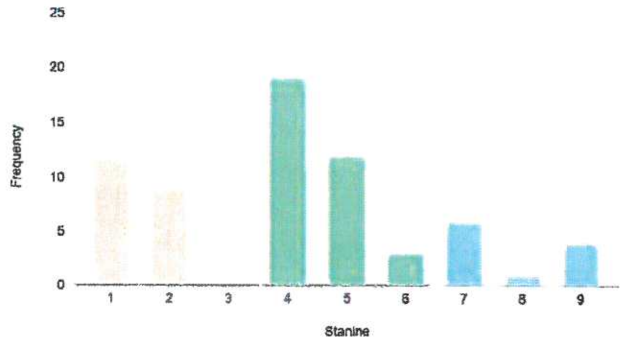
Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	4	4	7	0
Pasifika	1	1	5	0
Pakeha	1	1	8	2

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	1	3	4	5	3	4	0	0	0
Male	2	0	3	6	2	1	3	1	2

Whole school data

Year 7 Star Reading



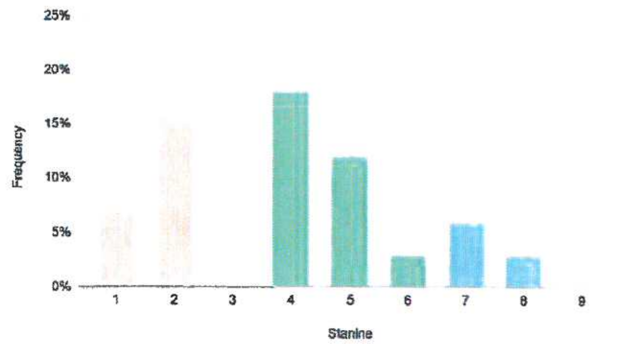
Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	12	10	7	1
Pasifika	0	2	5	2
Pakeha	1	2	11	4

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	4	4	6	10	4	2	2	1	1
Male	4	2	7	3	4	0	2	0	2

Whole school data

Year 7 PAT Mathematics



Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	10	10	10	1
Pasifika	3	1	5	0
Pakeha	3	1	6	5

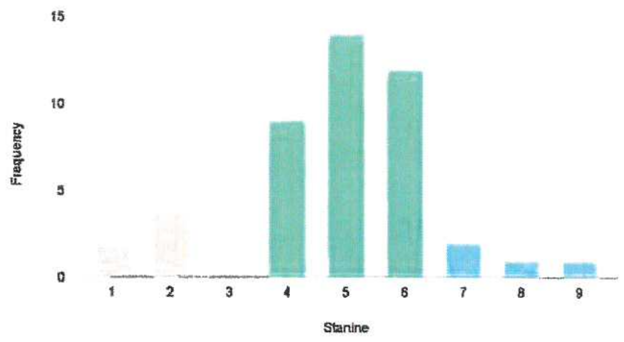
Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	5	7	10	3	8	2	0	0	0
Male	0	4	5	9	1	0	4	2	0

Year 8 Data

Stanine : Curriculum Level								
1	2	3	4	5	6	7	8	9
>2B	2B-2P	2A-3B	3P-3A	4B-4P	4P-4A	5B-5P	5A-6B	6B<
Well below expected level		Below expected level	Achieving at expected level			Achieving above expected level		

Whole school data

Year 8 PAT Listening Comprehension



Target student achievement (number of students)

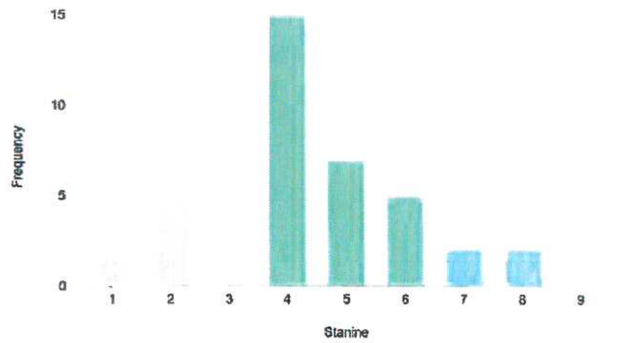
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	4	5	10	1
Pasifika	0	1	1	2
Pakeha	2	8	19	1

Student Achievement by Gender (number of students)

Stanine	1	2	3	4	5	6	7	8	9
Female	1	2	8	5	6	4	2	1	0
Male	1	2	6	3	7	7	0	0	1

Whole school data

Year 8 PAT Reading Comprehension



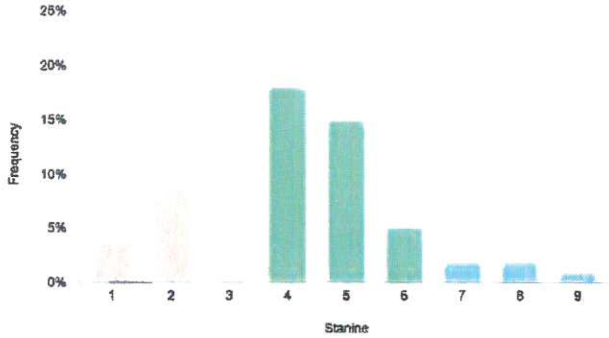
Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	3	2	7	0
Pasifika	0	1	2	1
Pakeha	4	3	10	6

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	0	4	1	6	4	4	2	1	0
Male	2	1	5	8	2	1	0	1	0

Whole school data

Year 8 Star Reading

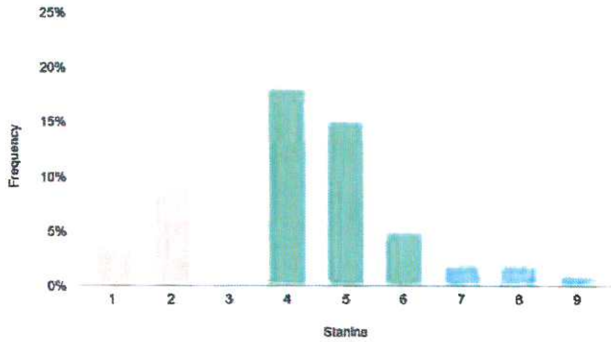


Target student achievement (number of students)				
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maori	8	5	12	1
Pasifika				1
Pakeha	9	3	11	2

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	2	4	5	5	5	2	2	1	0
Male	7	4	3	9	1	3	0	1	0

Whole school data

Year 8 PAT Mathematics



Target student achievement (number of students)				
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maori	7	13	14	1
Pasifika		2		
Pakeha	5	10	16	3

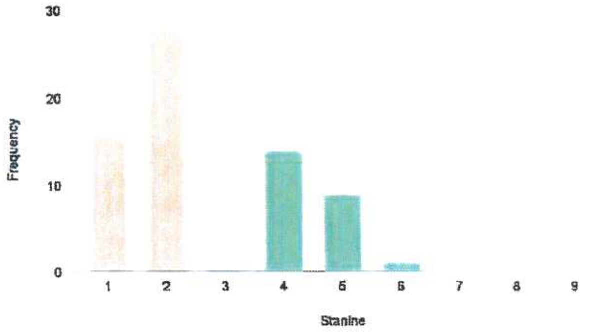
Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	1	6	11	7	7	2	1	1	0
Male	3	2	12	9	7	3	2	1	1

Year 9 Data

Stanine : Curriculum Level								
1	2	3	4	5	6	7	8	9
>2	2P-2A	3B-3P	3A-4B	4P-5B	4A-5B	5P-5A	6B-6P	6P<
Well below expected level		Below expected level	Achieving at expected level			Achieving above expected level		

Whole school data

Year 9 PAT Listening Comprehension



Target student achievement (number of students)

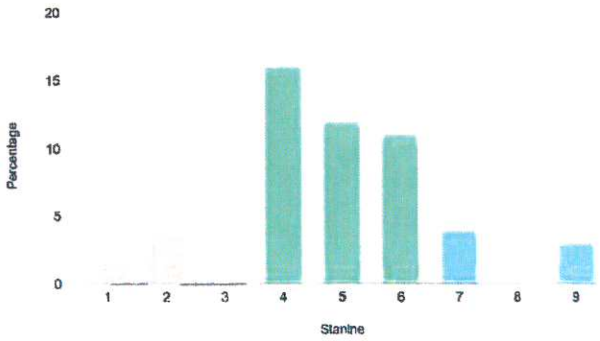
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	31	7	12	0
Pasifika	5	1	1	0
Pakeha	8	13	11	0

Student Achievement by Gender (number of students)

Stanine	1	2	3	4	5	6	7	8	9
Female	5	7	10	3	7	2	0	0	0
Male	0	4	5	9	1	0	4	2	0

Whole school data

Year 9 PAT Reading Comprehension



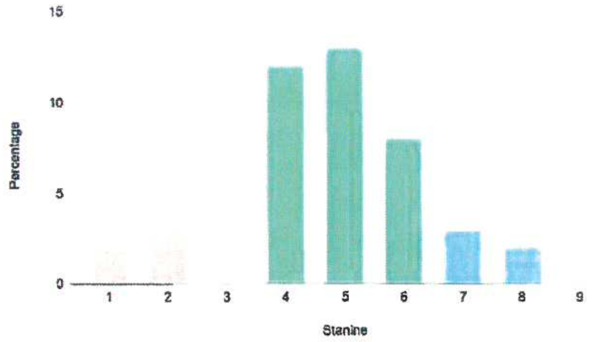
Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	3	13	23	1
Pasifika	1	1	3	0
Pakeha	2	3	18	2

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	0	0	4	9	6	8	2	0	2
Male	2	4	14	9	8	4	2	0	1

Whole school data

Year 9 PAT Reading Vocabulary

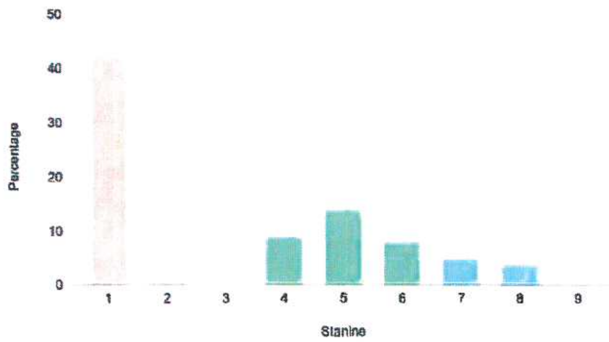


Target student achievement (number of students)				
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	4	5	21	1
Pasifika	1	0	4	0
Pakeha	0	5	13	2

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	1	0	3	6	7	4	1	1	0
Male	1	3	7	8	8	5	2	1	0

Whole school data

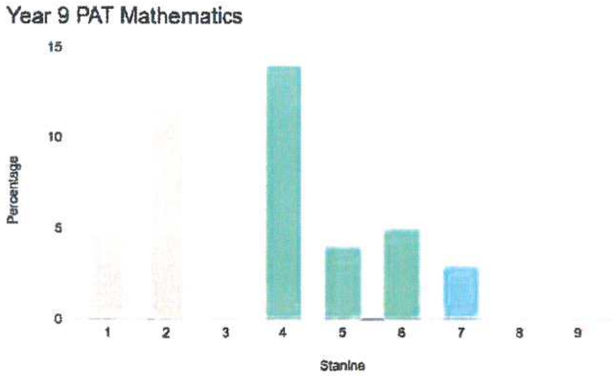
Year 9 Star Reading



Target student achievement (number of students)				
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	2	7	19	2
Pasifika	0	0	4	1
Pakeha	1	2	12	6

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	0	0	1	5	8	5	4	1	0
Male	1	2	8	5	8	4	2	3	0

Whole school data



Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maaori	13	4	15	2
Pasifika	2	2	1	0
Pakeha	5	7	10	0

Student Achievement by Gender (number of students)

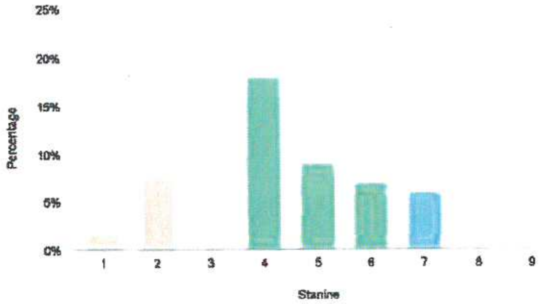
Stanine	1	2	3	4	5	6	7	8	9
Female	3	3	7	8	0	2	2	0	0
Male	3	11	6	8	4	3	1	0	0

Year 10 Data

Stanine : Curriculum Level								
1	2	3	4	5	6	7	8	9
>3B	3B-3P	3A-4B	4P-4A	5B-5P	5A-6B	6B-6P	6A-7B	7P<
Well below expected level		Below expected level	Achieving at expected level			Achieving above expected level		

Whole school data

Year 10 PAT Listening Comprehension



Target student achievement (number of students)

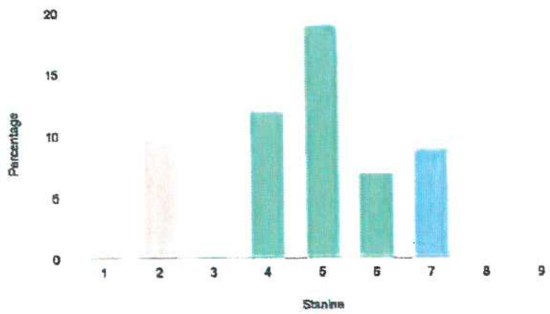
Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maori	6	11	14	2
Pasifika	0	2	1	0
Pakeha	7	6	9	0

Student Achievement by Gender (number of students)

Stanine	1	2	3	4	5	6	7	8	9
Female	0	3	11	9	3	3	4	0	0
Male	2	4	10	7	5	3	1	0	0

Whole school data

Year 10 PAT Reading Comprehension

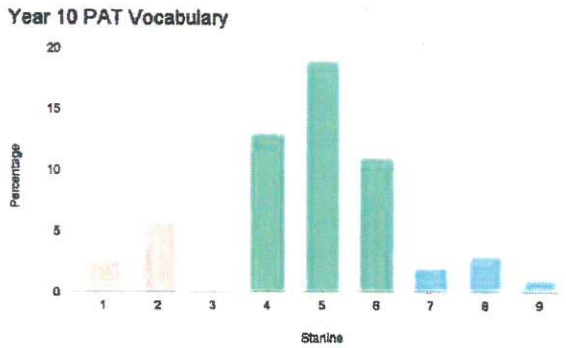


Target student achievement (number of students)

Ethnicity	Well below expected level	Below expected level	At expected level	Above expected level
Maori	5	5	14	3
Pasifika	1	1	1	1
Pakeha	3	4	16	4

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	0	1	6	4	8	2	8	0	0
Male	1	8	5	7	9	4	0	0	0

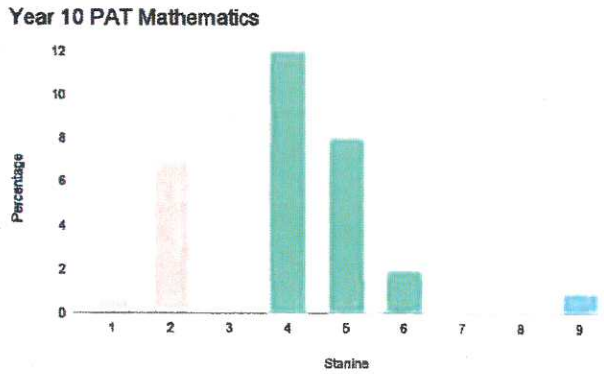
Whole school data



Target student achievement (number of students)				
Ethnicity	**Well below expected level**	**Below expected level**	**At expected level**	**Above expected level**
Maaori	4	12	12	1
Pasifika	0	1	4	0
Pakeha	4	1	17	5

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	1	1	10	7	4	5	0	1	1
Male	2	4	4	5	13	5	2	2	0

Whole school data



Target student achievement (number of students)				
Ethnicity	**Well below expected level**	**Below expected level**	**At expected level**	**Above expected level**
Maaori	5	3	5	1
Pasifika	1	3	0	0
Pakeha	1	2	11	0

Student Achievement by Gender (number of students)									
Stanine	1	2	3	4	5	6	7	8	9
Female	1	4	2	6	3	1	0	0	0
Male	0	2	4	5	3	1	0	0	1

TE KAUWHATA COLLEGE

TE KURA TUARUA O TE KAUWHATA

19 May 2022

KIWISPORT FUNDS DECLARATION 2021

KiwiSport is a Government funded initiative to support students' participation in organised sport. In 2021, the school received total KiwiSport funding of $10,925.59.

This funding went towards travel, uniforms, first aid kits, sports equipment and employment of the school Sports Coordinator.

Yours sincerely

Louise Andrews
Business Manager

Deborah Hohneck
Principal
MEdL (Hons)

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www.tkcoll.school.nz

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KAUWHATA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2021*

The Auditor-General is the auditor of Te Kauwhata College (the School). The Auditor-General has appointed me, Bernard Lamusse, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 9 June 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 24 to 61, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

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