

Annual Report Te Kauwhata College 2023

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Principal's report

At the start of 2023, we were looking forward to a year of 'normality' following the disruptions of Covid. However, the year had barely begun before fate intervened again and the North Island was hit by cyclone Gabriel - flooding, road closures, building damages etc ensued, and the school had to be closed again for a short while. Very soon after that we had industrial action to consider as well as the ongoing effects of Covid on teacher wellbeing. High staff absences and the inability to use teachers to cover for their colleagues due to working to rule, meant that there had to be some rostering home.

Add to this the changing face of education, NCEA and curriculum shifts meant that the teaching workforce felt unstable and lacking in cohesive direction. Students were anxious – partly following from the long periods of lockdown, from unexpected weather events, insecurity of staffing, and as a result, often chose not to attend or engage. Without exception, mid and end of year reports from Learning Area Leaders identified insecurity, lack of attendance and failure to commit to assessments as the biggest barriers to student achievement. Students exhibited other symptoms of unease as well – graffiti, vandalism and bullying. Predictably, our NCEA results followed a similar downward trajectory to those of the rest of the country. Our Junior assessment data showed an increasingly low level.

As a response to all of this we undertook a school wide review. We conducted staff and student Hauora surveys and consulted whaanau as well. We examined our own attendance follow up, reporting and pastoral care practices, as well as the usual focus on pedagogy. Using the 'voice' gathered from these surveys as our base data, we began a series of collaborative, teacher led inquiries into system and structure change that could be put in place in 2024 to support best practice. These inform the school improvement goals that the 2024 strategic plan is based on.

The focus for 2024 is on creating a safe culture of care and support, within a responsive pastoral system; building school pride and spirit; increasing engagement with improved attendance; creating meaningful supportive relationships between mentor teachers and their students; enhancing tuakana teina models of peer support and having a strong and overt focus on Literacy and Numeracy initiatives. We will work with the Kaahui Ako to backward map from the co-requisite requirements, and to forward map from ECE and Primary teaching and learning, to create seamless transition and support ongoing achievement in teaching the learners what they need in order to achieve at NCEA and beyond.

Following a strong focus on literacy capabilities in 2023 and building on this, we aim to equip students with the social and emotional skills and supports, as well as the literate and numerate capabilities, that will give them the confidence to attend each day and each lesson, which will then further enable them to achieve improved success in 2024.

List of all school board members

Board member names		Date that the board member's term finishes
Emma Adams	Presiding member	2025
Hine Kaiwai	Parent Rep	2025
Shalimar Newport	Parent Rep	2025
Liam McBride	Parent Rep	2025
Phyllis Bhana	Mana whenua rep	2025
Sarah Gardiner	Parent Rep	2025
Chris Plant	Staff rep	2025
Stephanie Butler	Student Rep	November 2024
Terri Taylor	Board Secretary	None specified
Deborah Hohneck	Principal	None specified

Statement of variance: progress against targets

Strategic Goal 1:
As per the strategic plan

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

- ♦ 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.

Annual Target/Goal: As per the annual implementation plan				
Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Objective 1 - Learners at the Centre Domain – Student Learning Target - Safe inclusive places of learning - high aspirations for all learners, education responding to needs, sustaining language identity and culture.	<p>Further establishment of Reorua programme.</p> <p>Development of a multicultural mentor programme to support increasing ESOL needs.</p> <p>Engaging in wide ranging review, including culture, safety and learning, to inform planning for the following year.</p> <p>Hauora survey offered to all students to find out what they thought about all aspects of the school. Same survey offered to staff and whaanau.</p> <p>School presence and involvement at iwi and mana whenua events whenever appropriate and possible.</p> <p>Aim to meet MOE target – 90% regularly attending.</p>	<p>Two new classrooms dedicated to meeting needs of Maaori.</p> <p>Mana whenua support of, and involvement in the shifting of Reorua and repurposing of where.</p> <p>Identified need for some ‘culture’ shift in the school. Safety around toilets seen as a challenge.</p> <p>Celebration of Reorua and all things Maaori across all levels of the school and not only in ‘Maaori ‘spaces.</p> <p>Development of a Te Ao Maaori approach to the curriculum approved for 2024.</p> <p>Strong relationships were forged with Mana whenua through appropriate consultation and collaboration.</p>	<p>Reorua rooms established not just as centre for all things Maaori but also as an inclusive space for many groups (eg Student Council), opened in September. Beautiful ceremony and strong start exceeded expectation.</p> <p>Te Ahurea - (ESOL mentor class) based on similar whaanau and tuakana teina model used in Te Puaawai. Students and families feel well supported. Alignment of our Filipino and Samoan staff makes them also feel supported – extremely successful initiative.</p>	<p>Development of wharekai. Implementation of Te ao Maaori curriculum. Focus on improved student achievement objectives. Embedding of Te Ao Maaori approach to pastoral support. Focus on engaging with whaanau early and holding all accountable to the objectives and values of the Unit and Kura. Maintain the strong relationships and further connections.</p> <p>Whaanau and culture-based support for students of other ethnicities will continue. Need to engage more teachers as group grows.</p> <p>Challenge is in fitting the vertical basis of these into a proposed horizontal change for 2024.</p>

	Communicate with whaanau and support agencies. Created Kaiawhina role to support preventing truancy.			Focus for staff on improving safety around school by investing in students - means increasing duties and a whole unified approach.
<p>Objective 2 - Barrier Free Access Domain - Student Engagement</p> <p>Target - Increase student engagement in learning and participating in a wide range of sports and co-curricular activities.</p> <p>Support new sporting and cultural initiatives.</p> <p>Reduce student alienation from school.</p> <p>Domain – School organisation and Structures</p> <p>Target - Continue to develop coherency at all levels so that each system or process complements the others.</p>	<p>Focus in 2023 on attempting to return to 'normality' after disruptions of Covid years. Normalise trips, visits and sports again. Develop Kapa Haka school wide.</p> <p>Provide supports for the disengaged and alienated.</p> <p>Reduce disruptions to teaching and learning.</p> <p>Focus on developing pathways from Yr7 – 13. Course structures that support this.</p> <p>Develop more consistent tools to plan and report – templates that can be used by all departments.</p> <p>Policy review continues to ensure all are up to date and follow a consistent format.</p> <p>Review of pastoral care system to support safety and inclusion of all.</p>	<p>Development of Te Ara Manaaki programme to provide support for those students who cannot cope or do not quite fit.</p> <p>Whole school Kapa Haka competition in Houses.</p> <p>Celebration of Reorua and all things Maaori across all levels of the school and not only in 'Maaori' spaces.</p> <p>Engagement with Kaahui Ako to support transition through levels.</p> <p>Pacifica and other ethnicities (ESOL) mentor class developed to support increasing number of new immigrant children.</p>	<p>Employment of a teacher on an LTR basis to develop a programme to accommodate the neuro-diverse and those in need of transition support. Old 'Whare' repurposed for this with Mana whenua blessing. Named Te Ara Manaaki. Programme to roll out fully on a pilot basis in 2024.</p> <p>Deliberate focus on maatauranga Maaori – underpinning all PLD and event protocols Staff learn karakia and Waiata and perform these regularly.</p> <p>Embedded into class protocols for Te Puaawai and Te Ahurea, but many other classes too where teachers feel confident.</p> <p>Deliberate celebration and inclusion of 'other' cultures into our ways of doing things.</p>	<p>Trial period in 2024 for Te Ara Manaaki – Teacher is LTR and roll numbers may not sustain this position.</p> <p>Increasing need especially at Yr 7 and 8 suggests that there may be a need in future for special needs unit - but what resource?</p> <p>Maintain this but making sure to keep a balance. School is 50% non Maaori. Need to ensure student awareness of global and national issues is promoted and maintained.</p>
<p>Objective 3 - Quality teaching and leadership</p> <p>Target – Personnel. Employ high quality staff with relevant subject specialisation, but also a focus on relational pedagogy.</p> <p>Employ extra teachers for special initiatives.</p>	<p>Fully staffed at start of 2023. One teacher on long-term maternity leave. Aim to maintain a staff that has the ability to teach at all levels and across as full a range of subjects as possible.</p>	<p>We advertise when there is a vacancy and only appoint when we have suitable applicants. We need teachers to have a second subject strength in a small school and encourage and support those who are willing to teach in several areas. Most important of all is the ability to form good relational connections with aakonga. We have agreed to overstaff to accommodate special needs.</p>	<p>Specialist subjects are very hard to fill. By end of 2023 we had been unable to replace a technology teacher who left mid-year and have resorted to installing a Learning Assistant as an LAT.</p> <p>Enrolment Zone coming into force in April impacted on pre-enrolment numbers for 2024. Add to this a social drift away from Te Kauwhata into Hamilton and Auckland where many parents work, impacts on our roll projection for 2024 and 2025.</p>	<p>Challenge of smaller cohort from local primary school this year – impacts on our staffing provision for 2025 and prevents us from replacing those who leave with permanent positions. Very hard to attract effective teachers for LTR positions.</p> <p>Need to improve the image of the school. Social media is an enemy.</p>

Workplace – Develop and maintain a safe and healthy work environment.	Workwell programme continues. Focus is on safety, healthy eating, exercise and wellbeing. Already have bronze accreditation.	Progress continues. Silver accreditation within reach by year end.	Silver accreditation granted. First school in NZ to reach this.	Maintain focus and progress. Aiming for Gold in 2024. Need to celebrate this. Use it in marketing the school to attract quality teachers.
Property – Manage and improve school properties with timely maintenance and development. Develop and implement a Strategic Property Plan. Development and implementation of a Strategic Digital Plan.	Property committee is active. Has long term vision for the school. School Digital strategy committee effective and active. 5-year approach to managing Digital resourcing.	Gym roof finally replaced at end of year and Gym walls re-clad. Floor was repaired – replacement when needed as making roof and walls watertight a priority and may extend the life of the floor. Two new classrooms provided by MOE (new Reorua centre). Two old, mothballed prefabs demolished and removed. Bulk laptops provided by MOE during Covid need replacing.	Barriers are huge, mostly out of our control, eg extreme difficulty in gaining quotes from builders and other contractors. Supply chain challenges, slow processing of requests through official processes. These are beautiful and sited close to the kitchen are ideal for events. Good support from MOE property advisor, but poor service from Project Management company. Replacement plan on a 3-year cycle underway – classrooms well served.	Need re-development or replacement of toilet blocks. Need a wharekai or similar, to seat students during lunch to reduce waste and to provide a formal eating place for events as well as shade and shelter on the field. Board will fund any necessary shortfall - kitchen surplus money saved for this purpose for this project for 2024. One classroom block (C) in bad need of refurbishment will incorporate new toilet plans.
Finance – Manage school finances in a way that provides the best opportunities for student learning while remaining fiscally sound.	Regular finance committee meetings and close work between the Business Manager and Principal ensures decisions are based on educational needs as well as good business.		End of year budget surplus is managed and used to meet curriculum and student welfare needs.	
Objective 4: Future of learning and work Pathways – To provide careers education from Year 10 upward. Ensure clear pathways are evident through all levels of schooling into the tertiary space and world of work.	Emphasis has been on coherency and consistency throughout all levels of school activity. Strong Careers and Gateway leadership.			

Evaluation and analysis of the school's students' progress and achievement

Although there were no Covid lockdowns in 2023 there were school closures - due to weather events; rostering home because of teacher shortages and Covid related illnesses, as well as industrial actions; so it was once again a disrupted year.

Our students' achievement for 2023 largely met our expectations, based on their previous years' results and on the levels of engagement and attendance. There was a disappointing drop in results overall which has mirrored declines in achievement nationally, but is a concern for us as a school. The current cohort of students sitting NCEA at all levels have all been impacted by the disruptions of the last 3 years. The younger students coming through have also been significantly impacted by the effect of Lockdowns, closures and the general high levels of social anxiety for a number of reasons.

Each year we see that there is a challenge to get students to the Literacy and Numeracy levels required by Level 1, but each year, as they remain with us their results improve. By the time students leave us in Year 12 or 13 nearly all have their Literacy and Numeracy credits.

Economic factors since 2020 have had a considerable impact on our L1 and 2 results. Many students did not return to full study after the various school closures – instead maintaining their part time jobs and/or leaving school for apprenticeships and other tertiary training. Our very active Careers and Gateway department is instrumental in finding alternatives for students whose attendance and engagement in classes is not conducive to success.

As a generalisation, girls continue to outperform boys, and there is disparity between ethnic groups. This is simplistic though, as our top scholars in 2023 were all Maaori or other ethnicity, and the Asian cohort is too small to provide comparative data. Generally, the students who do remain at our school, attend well and engage with the school values, do extremely well. Our relatively high numbers of NCEA endorsements are indicative of this. The students who do not achieve as well, are frequently those suffering from social and economic deprivation, high anxiety, ill health and/or other socio/psychological inhibitors.

We have long ago identified an extremely long tail in the Literacy and Numeracy capabilities of our Juniors. Very few arrive at our college ready to learn at the appropriate level, so a lot of work must go into 'catching them up'. The comparatively high levels of Literacy and Numeracy at NCEA are indicative of success in this area. The poor attendance of all year levels over the last few years has exacerbated the need for extra catch-up time and a strong focus in 2021 and 2022 has been on Key Competencies. In 2023, further concentration on Literacy deficiency in particular as a barrier to student success, has led to redeveloping of programmes and shifts in

teacher practices to support improved teaching and learning of reading and writing. This is a challenge to secondary teachers who have not been trained in this, so we have engaged closely with our Kaahui Ako primary colleagues to try to build capacity and ensure that students are as prepared as possible.

2023 saw the beginning of the Lit/Num Co-requisite approach. We entered all of our Year 10s into the initial co-requisite examination in May, at which they achieved only a 30% pass rate in the Reading and .05% pass rate in the Writing. This shocking result did not surprise teachers, but it did shock students and parents. An increased dependence on devices from a very early age, along with the disruptions and poor attitudes toward learning engendered by a number of factors outside school control, have left students ill equipped. However, the shock of this realisation, combined with an intensive school-wide focus for Junior students, (particularly those in Year 10), on basic Literacy skills, saw a dramatic improvement in Writing by the end of the year. Reading improved also, though less significantly than writing. 47% gained the Writing co-requisite at the end of the year. This proved that the students are for the most part, able to learn and can be taught to pass. This has informed the planning for 2024.

Without exception teachers and middle leaders identify low attendance rates, along with an unwillingness to submit assessments on time, or even turn up to external exams, as the major barrier to achievement at NCEA. Inadequacy at reading and writing may be contributing to this, but more important is the effect on students of a perception as school as an unhappy or unsafe place. Consequently, extensive school wide review was undertaken in the latter half of 2023 to inform planning for structural and system change to support improved school culture in 2024.

ACHIEVEMENT IN NCEA AND UE ENROLMENT BASED CUMULATIVE RESULTS

Te Kauwhata College					National				Equity Band			
ACADEMIC YEAR	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	YEAR 11 NCEA L1	YEAR 12 NCEAL2	YEAR 13 NCEA LEVEL 3	YEAR 13 UE
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
2022	54.4	80.7	60.0	56.7	64.8	74.8	68.1	50.3	70.1	78.7	70.1	49.5
2023	41.7	56.7	39.3	25.0	60.5	72.5	66.8	48.2	53.9	63.2	59.0	25.4

ACHIEVEMENT IN NCEA AND UE ENROLMENT BASED CUMULATIVE RESULTS BY GENDER

Te Kauwhata College									National								Equity Band							
ACADEMIC YEAR	YEAR 11 NCEA L1 M. F.		YEAR 12 NCEA L2 M. F.		YEAR 13 NCEA L3 M. F.		YEAR 13 UE M. F.		YEAR 11 NCEA L1 M. F.		YEAR 12 NCEA L2 M. F.		YEAR 13 NCEA L3 M. F.		YEAR 13 UE M. F.		YEAR 11 NCEA L1 M. F.		YEAR 12 NCEA L2 M. F.		YEAR 13 NCEA L3 M. F.		YEAR 13 UE M. F.	
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
2022	44.7	61.5	81.1	80.0	64.3	56.3	57.1	56.3	63.3	66.4	73.2	76.5	65.5	70.5	44.8	55.3	69.1	71.1	76.5	81.1	66.8	73.2	43.7	55.1
2023	38.3	45.9	50.0	60.5	25.0	58.3	18.8	33.3	58.8	62.3	70.9	74.1	63.7	69.6	42.4	53.5	53.3	54.6	63.5	62.9	58.1	60.0	19.9	31.4

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

Nationally

Equity Band

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
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	26.1
2022	66.1	35.0	86.8	70.0	55.0	75.0	50.0	75.0	69.6	53.7	79.3	64.0	71.6	55.7	56.0	30.9	74.0	57.6	81.6	69.3	75.2	58.8	52.3	32.7
2023	48.1	18.8	58.1	50.0	33.3	30.0	22.2	20.0	66.2	50.3	77.4	63.6	70.5	55.4	54.0	29.9	60.3	49.3	69.1	61.3	59.7	55.0	28.4	22.4

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 L3		YEAR 13 UE	
ASIAN PACIFIC	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P	A	P
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.
2022	80.0	50.0	80.0	60.0	100		100		65.9	56.5	76.0	67.2	73.5	59.4	61.2	28.6	72.6	59.6	82.4	70.8	76.6	59.8	61.6	31.8
2023	85.7	38.5	70.0	42.9	75.0		50.0		58.6	50.6	70.1	63.5	69.2	59.1	56.0	28.3	58.7	48.4	63.6	56.6	61.3	59.8	36.3	17.9

LITERACY AND NUMERACY - CUMULATIVE PERCENTAGE RESULTS.

ACADEMIC YEAR	YEAR 11		YEAR 12		YEAR 13		YEAR 11		YEAR 12		YEAR 13		YEAR 11		YEAR 12		YEAR 13	
	LIT	NUM	LIT	NUM	LIT	NUM	LIT	NUM	LIT	NUM	LIT	NUM	LIT	NUM	LIT	NUM	LIT	NUM
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	83.6	82.5	92.2	91.3	94.2	93.6	85.8	82.1	94.4	92.6	96.2	95.1
2022	74.4	85.6	93.0	91.2	100	100	81.6	80.7	91.2	90.2	93.9	93.3	83.3	80.2	93.3	91.3	95.8	94.5
2023	67.9	72.6	91.0	91.0	96.4	96.4	82.5	81.7	90.7	89.8	93.5	93.0	77.3	75.9	89.5	88.0	92.3	92.0

NCEA Certificate Endorsement

Te Kauwhata College

Nationally

Equity Band

ACADEMIC YEAR	L1 Excell	L1 Merit	L2 Excell	L2 Merit	L3 Excell	L3 Merit	L1 Excell	L1 Merit	L2 Excell	L2 Merit	L3 Excell	L3 Merit	L1 Excell	L1 Merit	L2 Excell	L2 Merit	L3 Excell	L3 Merit
2019	7.3	29.3		15.6		30.8	79.9	33.9	16.7	25.1	14.8	26.2	8.5	21.8	6.8	12.2	7.7	14.0
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	9.4	22.0	7.2	13.6	9.2	15.3
2021	6.7	42.2	9.3	7.4	23.5	23.5	21.1	31.9	17.9	23.8	17.9	25.3	9.4	24.0	7.6	14.1	8.3	14.8
2022	8.2	24.5		15.2	33.3	16.7	19.4	31.4	16.514.8	24.0	16.5	25.5	9.2	21.6	6.0	12.3	7.6	12.6
2023		25.7	2.6	7.9		36.4	16.8	31.9		23.8	14.8	25.9	7.8	20.8	6.6	12.3	7.7	12.2

Summary of AsTTle Reading Data for Year 7 - 10 at the Start of 2024.

	L1B	L1P	L1A	L2B	L2P	L2A	L3B	L3P	L3A	L4B	L4P	L4A	L4A	L5B	L5P	L5A	L6B	L6P	L6A
Yr 7				15	6	7	6	7	5	2	1	1	1						
Yr 8		1	2	2	1	14	2	1	6	11	12	10	5	1					
Yr 9					3	5	4	2	7	6	16	27	9						
Yr 10							6	7	10	10	9	32	11	5	5	1			

Summary of AsTTle Writing Data for Year 7 - 10 at the Start of 2024

	L1B	L1P	L1A	L2B	L2P	L2A	L3B	L3P	L3A	L4B	L4P	L4A	L5A	L5B	L5P	L5A	L6B	L6P	L6A
Yr 7				1	1	4	10	4	13	11	3	3							
Yr 8		1	2	2	1	14	2	1	6	11	12	10	5	1					
Yr 9		3			2	2	6	3	8	8	9	7		15	3				
Yr 10	8	2	1	1		2	4	2	9	7	12	16	12	1	1	1			

How we have given effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of the school's primary objectives. Our attention to our obligations to Te Tiriti o Waitangi are covered in every section of this report. All evaluation of student progress and achievement considers meeting the needs of all students, particularly priority learners.

Plans, policies, and local curriculum reflect local tikanga Maaori, Maatauranga Maaori, and te ao Maaori;

We work authentically and in relational ways with mana whenua. Policies are reviewed by Maaori staff as well as our Mana whenua representative on our Board. Localised curriculum is designed with guidance from Ngaati Naho with whom we work closely in all matters to do with education of Maaori.

Achieving equitable outcomes for Maaori students.

Maaori student achievement is considered as a benchmark for success and the pedagogy that sustains improved student achievement (culturally responsive and relational pedagogy). What works for Maaori works for all.

Making instruction available in tikanga and te reo Maaori.

We have made Te Reo available to all to learn, at all levels. The Reorua unit provides a pathway for students coming from local bilingual and full immersion facilities.

We have made strategic leadership appointments of kaiako who are able to assist staff in working with aakonga and mana whenua in culturally appropriate ways to achieve best outcomes for tamariki and rangatahi. Maatauranga Maaori is integral to all levels of decision making.

Statement of compliance with employment policy

Te Kauwhata College Board operates an employment policy that complies with the principle of being a good employer. The school is fully compliant with section 597(1) of the Education and Training Act 2020.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We regularly review our health and safety processes and policy. The elected committee representative of all staff meet fortnightly and report regularly to the wider staff and School Board</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>EEO is embedded in our personnel and staffing policy. All new appointments are made with this in mind, and it is actively referred to. Internal vacancies are advertised and follow identical processes.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Employment decisions are made in consultation with relevant co-workers and Board members, never by the Principal alone.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>The place of Mana whenua and Māori is celebrated in our staffroom rituals. Māori leadership roles have been devised to not only support the aspirations of students but also allow for the career aspirations of Kaiako. We support staff to attend tangi hana and other cultural events without question.</i>
How have you enhanced the abilities of individual employees?	<i>We provide whole staff PLD and support individual staff to seek development as appropriate. We recognise excellence and support individuals to engage in further education. We also recognise those who need help and provide both in-school and external support for those willing to engage with it. We have a rigorous Professional Growth Cycle based on mentoring and team collaboration.</i>
How are you recognising the employment requirements of women?	<i>Our staff is mostly female and our leadership team as well. We recognise the parental rights and obligations of both genders and accommodate parents with their occasional childcare challenges. We support parental leave and are careful and inclusive of the rights of all including the LGBTQ+ community.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We ensure that those who are less physically able do not have to travel from room to room. We have a lift available for those who need to avoid stairs. Our teachers choose the duties that are most appropriate to their own circumstances. We do not discriminate against any potential candidate on the basis of their disability. Having said that, not many people who are not hale, hearty, confident and vigorous will choose to work in a school.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		no
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		no
Does your EEO programme/policy set priorities and objectives?		no

Report on other special and contestable funding

Nothing to report for 2023

Kiwisport funding

KIWISPORT FUNDS DECLARATION 2023

KiwiSport is a Government funded initiative to support students' participation in organised sport. In 2023, the school received total KiwiSport funding of \$11,909.31 exclusive of GST. This funding went towards travel, uniforms, first aid kits, sports equipment and employment of the school Sports Coordinator.

Te Kauwhata College

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Emma Adams

Full Name of Presiding Member



Signature of Presiding Member

Date:

24 May 2024

Deborah Hohneck

Full Name of Principal



Signature of Principal

Date:

24 May 2024

Te Kauwhata College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023 Budget	2022
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2	8,642,985	8,024,786	7,941,541
Locally Raised Funds	3	619,835	160,800	552,747
Interest		74,154	10,000	25,910
Gain on Sale of Property, Plant and Equipment			-	2,174
		<u>9,336,974</u>	<u>8,195,586</u>	<u>8,522,372</u>
Expenses				
Locally Raised Funds	3	427,587	82,400	405,887
Learning Resources	4	5,742,697	5,114,175	5,170,674
Administration	5	1,339,562	1,762,075	1,151,919
Interest	6	5,220		
Property	7	1,516,413	1,214,670	1,681,143
Loss on Disposal of Property, Plant and Equipment	13	-	-	11,324
		<u>9,031,479</u>	<u>8,173,320</u>	<u>8,420,947</u>
Net Surplus / (Deficit) for the year		305,495	22,266	101,425
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>305,495</u>	<u>22,266</u>	<u>101,425</u>

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

Te Kauwhata College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	Actual 2023 \$	Budget (Unaudited) 2023 \$	Actual 2022
Balance at 1 January		<u>2,818,259</u>	<u>2,818,259</u>	<u>2,714,959</u>
Total comprehensive revenue and expense for the year		305,495	22,266	101,425
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		76,680	-	1,875
Equity at 31 December		<u>3,200,434</u>	<u>2,840,525</u>	<u>2,818,259</u>
Accumulated comprehensive revenue and expense		3,200,434	2,840,525	2,818,259
Reserves		-	-	-
Equity at 31 December		<u>3,200,434</u>	<u>2,840,525</u>	<u>2,818,259</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Kauwhata College
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	1,172,528	1,073,861	1,019,676
Accounts Receivable	10	370,499	350,000	390,537
GST Receivable		81,804	-	-
Prepayments		105,816	50,000	53,049
Inventories	11	4,529	6,000	5,408
Investments	12	500,000	-	500,000
Funds Receivable for Capital Works Projects		-	-	-
		2,235,176	1,479,861	1,968,670
Current Liabilities				
GST Payable		-	2,000	3,467
Accounts Payable	14	640,898	437,336	451,317
Revenue Received in Advance	15	57,661	10,000	59,791
Provision for Cyclical Maintenance	16	102,644	80,000	80,172
Finance Lease Liability	17	29,283	30,000	31,955
Funds held for Capital Works Projects	18	68,239	300,000	344,806
Funds held in trust - uniform bond		2,540	-	-
Funds held on behalf of Principals PD Group		2,500	-	-
Funds held on behalf of Transport Cluster	19	16,396	100	178
		920,161	859,436	971,686
Working Capital Surplus/(Deficit)		1,315,015	620,425	996,984
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	13	2,238,754	2,600,000	2,215,227
Investment in Transport Network		158	100	99
		2,238,912	2,600,100	2,215,326
Non-current Liabilities				
Provision for Cyclical Maintenance	16	344,186	360,000	366,540
Finance Lease Liability	17	9,307	30,000	27,511
		353,493	390,000	394,051
Net Assets		3,200,434	2,830,525	2,818,259
Equity		3,200,434	2,840,525	2,818,259

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

Te Kauwhata College
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		3,207,591	3,000,000	2,868,948
Locally Raised Funds		663,662	500,000	569,630
Goods and Services Tax (net)		(65,815)		34,318
Payments to Employees		(1,472,700)	(1,434,725)	(1,304,656)
Payments to Suppliers		(1,630,868)	(1,500,000)	(1,392,467)
Cyclical Maintenance Payments in the year		(70,668)	(89,080)	(40,417)
Interest expense		(5,220)	(3,000)	(7,519)
Interest revenue		78,712	10,000	13,839
Net cash from/(to) Operating Activities		704,694	483,195	741,676
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-		2,174
Purchase of PPE (and Intangibles)		(339,565)	(200,000)	(382,230)
Purchase of Investments		-	(500,000)	(500,000)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(339,565)	(700,000)	(880,056)
Cash flows from Financing Activities				
Furniture and Equipment Grant		76,680		1,875
Finance Lease Payments		(33,589)	(29,000)	(39,923)
Funds Administered on Behalf of Third Parties		21,199	(10)	(8)
Funds Held for Capital Works Projects		(276,567)	300,000	315,140
Net cash from/(to) Financing Activities		(212,277)	270,990	277,084
Net increase/(decrease) in cash and cash equivalents		152,852	54,185	138,704
Cash and cash equivalents at the beginning of the year	9	1,019,676	1,019,676	880,972
Cash and cash equivalents at the end of the year	9	1,172,528	1,073,861	1,019,676

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Te Kauwhata College

Notes to the Financial Statements

For the year ended 31 December 2023

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalent

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



g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10-75 years
Board Owned Buildings	10-75 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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



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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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) Funds held for Capital works

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

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

r) Shared Funds

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



s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date. The School has no borrowings.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,074,406	3,172,465	2,757,317
Teachers' Salaries Grants	4,477,730	4,000,000	4,060,924
Use of Land and Buildings Grants	957,664	800,000	955,543
Other Government Grants	133,185	52,321	167,757
	<u>8 642 965</u>	<u>8 024 786</u>	<u>7 941 541</u>

The school has opted in to the donation scheme for this year.

The total amount received was \$81,992.

School lunches grant of \$975,990 (2022: \$927,747) includes about \$323,891 (2022: \$302,362) for lunches the college provides for students of one local school.

The college receives funding for these lunches from the Ministry of Education which is included in Ministry grants disclosed in note 2.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	41,882	-	17,360
Fees for Extra curricular Activities	71,032	35,500	36,564
Trading	9,477	5,700	8,109
Fundraising & Community Grants	-	-	-
Other Revenue	35,796	-	55,372
School Houses Rental	137,921	119,600	123,570
Transport Cluster	323,727	-	311,772
	<u>619,835</u>	<u>160,800</u>	<u>552,747</u>
Expenses			
Extra Curricular Activities Costs	86,205	33,500	69,320
Trading	7,503	3,900	6,459
Fundraising and Community Grant Costs	-	-	-
School Houses Expenses	31,967	45,000	39,027
Other Locally Raised Funds Expenditure	-	-	-
Transport Cluster	301,912	-	291,081
	<u>427,587</u>	<u>82,400</u>	<u>405,887</u>
Surplus/(Deficit) for the year Locally raised funds	<u>192 248</u>	<u>78 400</u>	<u>146 860</u>

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	296,746	298,785	292,381
Library Resources	1,402	2,000	1,822
Employee Benefits - Salaries	5,105,068	4,549,890	4,568,209
Staff Development	10,731	13,500	14,323
Depreciation	328,750	250,000	293,939
	<u>5 742 697</u>	<u>5 114 175</u>	<u>5 170 674</u>

5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	9,125	9,000	8,859
Board Fees	4,675	5,060	5,021
Board Expenses	1,200	1,500	4,614
Communication	11,606	9,500	11,472
Consumables	96,641	70,000	96,950
Legal Fees	10,467	14,500	10,609
Other	48,678	45,300	44,706
Employee Benefits - Salaries	700,548	322,070	623,878
Insurance	24,412	13,300	7,050
Healthy School Lunches Programme exc salaries	432,210	1,271,845	331,241
	<u>1,339,562</u>	<u>1,762,075</u>	<u>1,144,401</u>

6. Interest

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Interest expense	5,220	10,000	7,519

7. Property

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Caretaking and Cleaning Consumables	54,756	20,100	16,552
Consultancy and Contract Services	-	2,000	1,775
Cyclical Maintenance Provision	70,785	37,448	310,458
Grounds	48,785	7,000	8,226
Heat, Light and Water	74,829	69,000	72,182
Rates	7,003	5,500	5,347
Repairs and Maintenance	56,638	44,000	33,950
TKHAS - Fitness Centre Lease	40,000	42,000	40,000
Use of Land and Buildings	957,664	800,000	955,543
Security	6,509	5,000	9,247
Employee Benefits - Salaries	199,444	182,622	227,863
	<u>1,516,413</u>	<u>1,214,670</u>	<u>1,681,143</u>

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

8. Other Expenses

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loss on Uncollectable Accounts Receivable	-	-	-
Amortisation of Intangible Assets	-	-	-
Impairment of Property, Plant and Equipment	-	-	-
Transport	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

9. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash on Hand	500	500	500
Bank Accounts	1,172,028	73,361	19,176
Short Term Bank Deposits	-	1,000,000	1,000,000
Bank Overdraft	-	-	-
Cash equivalents for Cash Flow	<u>1,172,528</u>	<u>1,073,861</u>	<u>1,019,676</u>

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

Of the \$1,172,527 Cash and Cash Equivalents, \$68,240 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings. (2022, \$344,806)

Of the \$1,172,527 Cash and Cash Equivalents, \$50,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. (2022, \$50,000)

Of the \$1,172,527 Cash and Cash Equivalents, \$16,396 is held by the School on behalf of the Transport cluster. See note 18 for details of how the funding received for the cluster has been spent in the year. (2022, \$178)

Of the \$1,172,527 Cash and Cash Equivalents, \$96,128 is held by the School on behalf of the Healthy Schools programme in respect of Te Kauwhata Primary. (2022, \$39,901)

10. Accounts Receivable

	2023 Actual \$	2023 (Unaudited) \$	2022 Actual \$
Receivables	17,189	50,000	38,527
Receivables from the Ministry of Education	-	-	-
Interest Receivable	7,512	-	12,070
Banking Staffing Underuse	-	-	31,511
Teacher Salaries Grant Receivable	345,798	300,000	308,429
	<u>370,499</u>	<u>350,000</u>	<u>390,537</u>
Receivables from Exchange Transactions	24,701	50,000	82,108
Receivables from Non-Exchange Transactions	345,798	300,000	308,429
	<u>370,499</u>	<u>350,000</u>	<u>390,537</u>

11. Inventories

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Stationery	922	-	950
Uniforms	3,607	-	4,458
	<u>4,529</u>	<u>-</u>	<u>5,409</u>

12. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
Current Asset			
Short-term Bank Deposits	500,000	1,000,000	1,000,000
Non-current Asset			
Long-term Bank Deposits		-	500,000
Total Investments	<u>500,000</u>	<u>1,000,000</u>	<u>1,500,000</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals (BV W/O)	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	456,250	-	-	-	-	456,250
Buildings	626,923	-	-	-	(27,376)	599,547
Building Improvements	264,224	51,207	-	-	(26,696)	288,735
Furniture and Equipment	365,023	135,151	-	-	(82,756)	417,419
Information and Communication Tech	331,446	151,097	-	-	(136,928)	345,616
Motor Vehicles	63,288	-	-	-	(16,598)	46,690
Textbooks	20,775	765	-	-	(4,487)	17,053
Leased Assets	57,095	12,712	-	-	(29,980)	39,827
Library Resources	30,203	1,344	-	-	(3,928)	27,617
Balance at 31 December 2023	<u>2,215,227</u>	<u>352,276</u>	<u>-</u>	<u>-</u>	<u>(328,749)</u>	<u>2,238,754</u>

The net carrying value of equipment held under finance lease is \$39,827 (2022: \$57,095)

Restrictions:

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	456,250	-	456,250	456,250	-	456,250
Buildings	1,104,503	(477,581)	626,923	1,104,503	(450,204)	654,299
Building Improvements	417,319	(153,095)	264,224	302,840	(132,828)	170,013
Furniture and Equipment	1,164,569	(799,546)	365,023	1,326,332	(967,365)	358,967
Information and Communication	988,418	(656,972)	331,446	976,372	(700,669)	275,703
Motor Vehicles	203,893	(140,605)	63,288	146,543	(122,686)	23,857
Textbooks	61,431	(40,656)	20,775	214,388	(192,210)	22,178
Leased Assets	123,243	(86,148)	57,095	122,125	(51,100)	71,025
Library Resources	82,141	(51,938)	30,203	86,470	(50,772)	35,698
Balance at 31 December	<u>4,601,768</u>	<u>(2,386,540)</u>	<u>2,215,227</u>	<u>4,735,823</u>	<u>(2,667,833)</u>	<u>2,067,990</u>

14. Accounts Payable

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Creditors	158,856	87,336	62,540
Accruals	9,125	-	7,859
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	430,038	325,000	360,276
Employee Entitlements - Leave Accrual	42,879	25,000	20,642
	<u>640,898</u>	<u>437,336</u>	<u>451,317</u>
Payables for Exchange Transactions	640,898	437,336	451,317
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>640,898</u>	<u>437,336</u>	<u>451,317</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Grants in Advance - Ministry of Education	-	-	-
Student In Advance	7,661	10,000	9,791
Other revenue in advance	50,000	-	50,000
	<u>57,661</u>	<u>10,000</u>	<u>59,791</u>

16. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Provision at the Start of the Year	446,712	-	177,438
Increase to the Provision During the Year	70,785	-	310,458
Use of the Provision During the Year	(70,668)	-	(41,184)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>446,829</u>	<u>-</u>	<u>446,712</u>
Cyclical Maintenance - Current	102,644	80,000	80,172
Cyclical Maintenance - Non-current	344,185	-	366,540
	<u>446,829</u>	<u>80,000</u>	<u>446,712</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

17. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	29,283	-	31,955
Later than One Year and no Later than Five Years	9,307	-	27,511
Future Finance Charges	<u>38,590</u>	<u>-</u>	<u>59,466</u>
Represented by			
Finance lease liability - Current	29,283	30,000	31,955
Finance lease liability - Non-current	9,307	-	27,511
	<u>38,590</u>	<u>30,000</u>	<u>59,466</u>

18. 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:
The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

		2023	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Gym Upgrade project no. 226987	<i>in progress</i>		(49,140)	(389,059)	387,690		50,509
Roofing project no. 226981	<i>in progress</i>		(295,666)	(262,985)	540,921	-	17,730
Totals			(344,806)	(652,044)	928,611	-	68,239

Represented by:

Funds Held on Behalf of the Ministry of Education	68,239
Funds Receivable from the Ministry of Education	-
	<u>68,239</u>

		2022	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Gym Upgrade project no. 226987	<i>in progress</i>		-	(50,000)	860		49,140
Roofing project no. 226981	<i>in progress</i>		(29,666)	(300,000)	34,000	-	295,666
Lightning Strike project no. 235647	<i>completed</i>		-	(12,731)	12,731	-	-
SENCO Area project no. 235524	<i>completed</i>		-	(51,387)	51,387		-
Totals			(29,666)	(414,118)	98,978	-	344,806

Represented by:

Funds Held on Behalf of the Ministry of Education	344,806
Funds Receivable from the Ministry of Education	-
	<u>344,806</u>

19. 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

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Funds Held at Beginning of the Year	178		107
Funds Received on Behalf of the Cluster	619,653		556,514
Funds Spent on Behalf of the Cluster	(559,096)		(519,779)
Funds returned to Cluster members			
Distribution of Funds			
Te Kauwhata College	(21,652)		(20,627)
Te Kauwhata Primary	(11,011)		(9,457)
Waerenga School	(11,676)		(6,580)
Funds Held at Year End	<u>16,396</u>	<u>-</u>	<u>178</u>
Current Assets			
Cash at bank	16,396	100	178
Debtors - GST	-		-
Non Current Assets			
Property Plant and Equipment			-
Current Liabilities			
Creditors	-		-
Non Current Liabilities			
Borrowings	-		-
Equity	<u>16,396</u>	<u>100</u>	<u>178</u>

20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members		
Remuneration	4,675	5,021
Leadership Team		
Remuneration	1,593,508	1,480,964
Full-time equivalent members	13	13
Total key management personnel remuneration	1,598,183	1,485,985

There are eight members of the Board excluding the Principal. The Board held eight full meetings of the Board in the year. The Board also has Finance (4 members) and Property (5 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	190-200
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	5.00	7.00
110 - 120	9.00	5.00
120 - 130	1.00	3.00
	15.00	15.00

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

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2023 Actual	2022 Actual
Total	0	8000
Number of People	0	1

23. Contingencies

There are no contingent liabilities (except noted below) and no contingent assets (except noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

24. Commitments

(a) Capital Commitments

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

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roofing	592,652	574,921	17,731
Gym Upgrade	487,844	388,550	99,294
			-
			-
Total	1,080,496	963,471	117,025

(Capital commitments at 31 December 2022: \$344,806)

(b) Operating Commitments

As at 31 December 2023 the Board has the following Operating Commitments.

The school has an ongoing licence to occupy arrangement with Te Kauwhata Health Awareness Society (TKHS) for the use of premises at \$40,000 per year. (2022 \$40,000).

25. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,172,528	1,200,000	1,019,676
Receivables	370,499	350,000	390,537
Total Financial assets measured at amortised cost	1,543,028	1,550,000	1,410,213

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	640,898	437,336	451,317
Borrowings - Loans	-	-	-
Finance Leases	38,590	60,000	59,466
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	679,488	497,336	510,783

26. Events After Balance Date

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

27. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KAUWHATA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Kauwhata College (the School). The Auditor-General has appointed me, Johann van Loggerenberg, 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 18 to 33, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 24 May 2024. 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 arise from section 134 of the Education and Training Act 2020.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 17, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read "JvL", is positioned above the printed name of the auditor.

Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand