



TE KAUWHATA COLLEGE
TE KURA TUARUA O TE KAUWHATA

TE KAUWHATA COLLEGE

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	115
Principal:	Deborah Hohneck
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Annual Report Te Kauwhata College 2024

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Principal's report

At the start of 2024, following extensive school wide review and collaborative teacher-led inquiries into system and structure change to support best practice, we focused on strategic goals that reinforced the good things we had been doing that we felt we needed to continue with, and refined the 2024 strategic plan accordingly.

The focus for 2024 was 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 reorganised our pastoral care systems with a return to year level organisation. (We had arranged our student body in vertical house groups for many years). To create a greater teacher 'ownership' and better care relationships between students and mentor teachers, we reverted to having each Junior class attached to a core subject teacher. We emphasised that this teacher knows the student best, so should be the first point of contact for parents, and the first to identify any pastoral issues. The special character groups, our Te Puaawai (Maaori), and Te Ahurei (other ethnicities), Mentor classes retained their vertical structures to continue the whaanau and tuakana based model of care that works so well in that context.

At the same time, we reverted to a 5-day weekly timetable instead of the previous 6-day rotation. This made the coordination with any external agencies simpler and created stability in that students and parents always knew what was happening each day. We were able to set aside one period each week for mentor classes to meet to concentrate on core values, citizenship, peer support and academic profiling. We called this class Te Waa Whanake and senior leaders created a programme each week for teachers to follow with their students. Any interruptions to the school day, such as assemblies and visiting speakers, were scheduled into this period.

With a college senior leader working with the Kaahui Ako we were able to support the backward mapping from the Literacy and Numeracy co-requisite requirements, and to forward map to create seamless transition. This was aimed at supporting ongoing achievement in order to achieve at NCEA and beyond.

One main issue of safety identified by students in 2023 was the toilets. Students congregating there created an unsafe environment, so as a whole staff, for 2024 we agreed on extra duties to monitor the situation. Toilets were locked during class time and students needed an official pass to leave class. They had to then request the key from the school office in order to use the toilet in the admin block. Staff unlocked the student toilets at interval and lunch time and remained on duty, controlling the numbers of students entering. This was an effective policy resulting in decreased incidents of vandalism and bullying, and in students feeling safe using the toilets.

Engagement in various sports increased throughout 2024. Volleyball and basketball being the particularly strong growth areas in sports. We also brought back school camps and trips for as many as possible, though there had to be a revisioning of how and what camps we delivered. In 2025 we are engaging with POET to bring back water safety and outdoor experiences for our year level camps.

Attendance services worked hard to monitor student absences and to encourage improved attendance, which remained lower than desired, but did see improvement throughout the year. The most improved group was the Year 10s, who traditionally have been our worst attenders. The potential barrier of co-requisites proved to be the most effective carrot for them. Overall attendance levels did improve in 2024, but habits are hard to break and some of the habits are in the parent community rather than the student body.

Following some staff movement an opportunity was taken for some internal structuring, in consultation with the whole staff. Consequently there is a revisioned Senior Leadership team for 2025. One DP and two APs will support the revised pastoral structure.

Academic achievement in 2024 saw a steady incline, across all levels and cohorts, despite the pressures of the new standards and curriculum changes. Overall, Te Kauwhata College students have performed slightly above the national average and better than similar EQI schools. Most importantly all groups and cohorts within the school have shown a pleasing steady incline in achievement for 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
Harper Tuhimata	Student Rep	November 2025
Terri Taylor	Board Secretary	None specified
Deborah Hohneck	Principal	None specified

Statement of variance: progress against targets

Strategic Goal (As per the strategic plan 2024)

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

Analysis of Variance				
Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the source of information the board used to determine those outcomes.	Reasons for any differences (variances) the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year - where to next? What do you need to do to address targets that were not achieved.
Objective 1 - Learners at the Centre <i>Domain - Student Learning</i> Target - Safe inclusive places of learning - high aspirations for all learners, education responding to needs, sustaining language identity and culture.	Development of wharekai. Implementation of Te Ao Maaori curriculum.	Need for timely and efficient provision of school lunches. Presentation to Board of small changes in the delivery of curriculum	We are exceeding targets here. A building was created fit for purpose, (especially with its close integration with Reorua and the Kitchen) and was erected in time to open for use in 2025. Students meeting targets and interest in the Reo Rua programme as well as Te Reo and Kapa Haka is growing. Numbers are at current capacity.	Eating space will be fully enclosed and blessed as a wharekai - Duty staff will be appointed to ensure proper respect is shown. More qualified Te Reo staff would be needed to grow this further.

	<p>Embedding of Te Ao Maaori approach to pastoral support.</p> <p>Focus on engaging with whaanau early and holding all accountable to the objectives and values of the Unit and Kura.</p>	<p>Pastoral data is evidence of increased engagement of whaanau and of improved use of culturally appropriate and responsive actions by the pastoral team.</p> <p>Focus on GROW values especially in disciplinary situations.</p>	<p>Whaanau engage in hui to create individualised support plans (Manaaki Tauira and Hapai Korowai).</p> <p>Effective use of student agreements. Reinforcing of GROW values through the Te Waa Whanake period.</p>	<p>Pastoral deans would be beneficial.</p> <p>Kaitiaki Hauora role will be re-established with the return of key personnel from study leave.</p> <p>Continue to further embed these.</p>
	<p>Maintain this while making sure to keep a balance.</p> <p>School is 50% non Maaori.</p> <p>Need to ensure student awareness of global and national issues is also promoted.</p>	<p>Need to engage more teachers as multi-cultural group grows.</p>	<p>Whaanau and manawhenua representation at school events is no longer unusual - it is regular and natural.</p> <p>Relationships with key leaders in the hapu and iwi space are strong and mutually supportive.</p>	<p>Maintain strong relationships and further connections with ongoing mutually supportive actions. Any difficult situations with whaanau that we are unable to resolve can sometimes be eased by manawhenua reps.</p>
<p>Whaanau and culture-based support for students of other ethnicities will continue.</p>		<p>Challenge of fitting the vertical basis of special character form classes into the horizontal change for 2024.</p>	<p>In 2024 this was managed by redistributing existing staff.</p> <p>Have rearranged form classes to accommodate.</p>	<p>Looking ahead we may need to place more teachers of other ethnicities with relevant groups.</p>

	Focus for staff on improving safety around school by investing in students.	Increased teacher duties in a collaborative approach to managing student behaviour and promoting student safety.	Staff collectively agreed to do extra duties to 'police' student toilets for the sake of students feeling unsafe.	Re-development of toilet blocks is a priority.
<p>Objective 2 - Barrier Free Access Domain - Student Engagement Target - Increase student engagement in learning and participating in a wide range of sports and co-curricula activities.</p> <p>Support new sporting and cultural initiatives. Reduce student alienation from school.</p> <p>Domain - School organisation and Structures Target - Continue to develop coherency at all levels so that each system or process complements the others.</p>	<p>Trial period in 2024 for Te Ara Manaaki - Teacher is LTR and roll numbers may not sustain this position.</p>	<p>Beautiful concept and lovely environment created. Evidence of need is the number of pastoral interactions from mainstream classes.</p>	<p>Te Ara Manaaki took pressure off junior staff having to manage difficult students in the classroom. Some students abused the privilege. Falling roll for 2025 means that we will be unable to sustain the staffing for this facility.</p>	<p>We need extra staffing to meet the needs of so many neurodiverse and other socially and emotionally damaged children.</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>Stress on teachers from managing difficult student situations results in time off and in decreased effectiveness - sometimes in resignations and/or refusal to teach some groups.</p>	<p>Unfair pressure also on the guidance counsellor to be here for three days a week.</p>	<p>This is a pressing need. There is no resource in our community. Excluded students are not picked up by other schools as they are not local. Employ another part time counsellor for 2025.</p>
	<p>Currently supporting all we can. Great growth in Kapa Haka and in the Diversity groups. Other ethnicities and also Rainbow communities</p>	<p>There is a limit to how much staff can contribute.</p>		

	<p>Huge growth in volleyball and basketball.</p>	<p>Success breeds success. Student interest and competition in these areas growing. Successes at regional levels - lead to more interest and involvement of higher numbers of students.</p>	<p>Committed teacher coaches - but this places a huge demand on them for extra out of school hours</p>	<p>Plan for sporting academy concept for 2025. Focus on aligning sporting success with academic commitment and achievement. Link to attendance.</p>
	<p>T-Rock Hauora Aotearoa and Taku Wairua groups worked with our students - focus on goal setting; managing self; owning opportunities; self awareness and 'giving back'.</p>	<p>Evaluation reports submitted to the board. Student surveys and feedback completed on effectiveness and what they learned.</p>	<p>Engagement with outside agencies very successful, but very dependent on them getting the funding that they need.</p> <p>Often programmes are not sustainable over the long term, and recently there has been a push to work with the students over 16. Our real need is for support for 14 and 15 year olds.</p>	<p>Student Engagement leaders for 2025 looking to create more clubs and activities for lunch times and intervals.</p> <p>Re-engage with Taku Wairua and T - Rock.</p>
	<p>School wide review led to change to 5 day timetable and Year level Dean structure.</p>	<p>Change was managed well and students and parents adapted quickly. Generally recognised as a positive shift. Leads to a more settled and secure atmosphere around school.</p>		

Objective 3 - Quality teaching and leadership Target - Personnel. Employ high quality staff with relevant subject specialisation, but also a focus on relational pedagogy. Employ extra teachers for special initiatives.	Focus on improved student achievement objectives.		A school wide focus on Literacy and Numeracy saw our writing results in 2024 shift from less than 5% to 63%. Strong messaging around the need to pass the co-requisite barrier and the attendant need to be 'in school', saw Year 10 attendance in particular, improve significantly.	This focus continues into 2025 with timetabling based around meeting student needs. The creation of special Literacy and Numeracy classes at Year 11 and 12 for 2025 is intended to help push those students unable to pass one or more of the co-reqs across the line. In addition, Literacy will be the focus for Year 9 English and class numbers will be kept small. One class will be taught by the principal to demonstrate the value that we place on Literacy.
	Need to improve the image of the school. Social media can be an enemy.	We countered with a 'Positive posts' campaign - each day photos of students learning and participating in creative and productive activities are posted on our FB page, Website and the Community FB page.		
	All school housing is used as an incentive to attract teachers.	Overseas recruits are in all of our school flats.	Challenge of smaller than usual cohort from local primary school this year as well as impact from the	This focus continues into 2025 with timetabling based around meeting student needs. The creation

			<p>enrolment zone leaving us with a reduced roll – 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>We lose some good staff once fully trained, to bigger schools for career opportunities and less travel expenses. Extremely difficult to replace. No NZ trained and based available leads us to employ teachers from other countries. There is an inevitable cultural adjustment for them which in turn puts pressure on our resources and can impact student success.</p>	<p>of special Literacy and Numeracy classes at Year 11 and 12 for 2025 is intended to help push those students unable to pass one or more of the co-reqs across the line. In addition, Literacy will be the focus for Year 9 English and class numbers will be kept small. One class will be taught by the principal to demonstrate the value that we place on Literacy.</p>
<p>Workplace – Develop and maintain a safe and healthy work environment</p>	<p>Gained Silver accreditation for WORKWELL.</p>	<p>Fully documented in the Workwell Plan. Reported to the Board each year end.</p>	<p>Need to celebrate this. Use it in marketing the school to attract quality teachers.</p>	<p>Maintain focus and progress aim for Gold Accreditation in 2025. Further refinements of the staff welfare work looking to gain greater</p>

					participation and wider spread of initiatives.
Property – Manage and improve school properties with timely maintenance and development. Develop and implement a Strategic Property Plan.	Eating facility for provision of school lunches. A lot of work has been done to progress the 5YA and develop the next 10YPP: Gym re-clad completed; Gym reroof completed. Completed stage 1 of a new Wharekai.	Need of 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. Kitchen surplus money saved for this purpose for this project for 2024. In existence.	Achieved. We used Board funds to establish a facility for feeding students and visiting groups. Parent and student feedback on the lunch programme has been overwhelmingly positive so wanted to support and maintain the initiative as long as possible. Students will be given their lunches here to cut down on the expense of packaging as well as reducing rubbish and litter. It also develops good nutrition and socially appropriate feeding rituals. We have established some additional seating areas around the school to facilitate healthy eating habits.	Continue to refine - fully enclose the facility. Install sound and audio visual to enable use for performances etc. Open the building with a blessing and name when complete. One classroom block (C) in bad need of refurbishment will incorporate new toilet plans. Funding for the Ka Ora Ka Ako programme is being significantly reduced in 2025. This requires a decrease in staffing and close management of resources. While lunches will continue to be provided, the planned development around the healthy eating programme has had to be abandoned.	
	Finance – Manage school finances in a way that provides the	Budgets created to meet student outcomes.	Evidence in monthly financial reports to Finance	Te Ara Manaaki operated for a year, creating a safe haven for the neurodiverse	Update virtual server to maintain security of all systems.

best opportunities for student learning while remaining fiscally sound.	<p>Staffing: Employed additional Learning Assistants, adding LATs to some to enhance learning outcomes.</p> <p>Te Ara Manaaki room established with additional teacher and physical resources.</p> <p>Ongoing fiscal programme of replacing IT equipment.</p> <p>School was also SNUPed in 2024, paid for by the MOE.</p>	Committee and to the Board and Annual Accounts.	and others, giving teachers and students a break from the pressure of managing special needs in the classroom.	Unable to sustain the staffing for Te Ara Manaaki with the roll drop in 2025.
<p>Objective 4: Future of learning and work Pathways -</p> <p>To provide careers education from Year 10 upward.</p> <p>Ensure clear pathways are evident through all levels of schooling into the tertiary space and world of work.</p>	<p>Careers education that provides individualised pathways for students to gain work or enter appropriate trades education.</p>	<p>Working closely with PITO, Wintech and Kainga Ora again this year.</p> <p>3 day pathway event for 15 students Term 2 - interviews, work ready, workshops, Careers panel, Site visits and Driver Licensing.</p> <p>Hosting University and Polytech liaison people to talk with the senior students.</p>	<p>Our target is 33 Students out by the end of the year on work placement.</p> <p>We applied to be in the pilot for Tahatu which is the new and revised Careers NZ. We missed out on the first round however they have said that we should be linked into the next round starting in 3-4 months.</p> <p>Record numbers in the Careers dept for 2025.</p>	<p>We have decided to run an onsite Careers Expo here at school early in Term 2 with a possible 20 to 25 outside providers coming through to interact with our students.</p>

				<p>With 57 students in 2 Gateway classes, we will endeavor to get as many of the students out into work placements as possible. With the understanding of these high numbers and that these students are looking to get as much experience as possible before leaving school, we have extra courses lined up throughout the year.</p>	
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✦ **Evaluation and analysis of the school's students' progress and achievement**

Our students' achievement for 2024 showed pleasing improvement across the board. Overall results for NCEA in 2024 were ahead of the previous year's and ahead of schools in similar EQL areas and in the Waikato region. The current cohort of students sitting NCEA at all levels have all been impacted by the significant disruptions since 2020. The younger students coming through have also been significantly affected by the isolation effect of Lockdowns, closures and general high levels of social anxiety. This causes behavioural difficulties for some students and there is a lack of external support to properly manage social and psychological needs in this region.

Our very active Careers and Gateway department is instrumental in finding viable and fulfilling alternatives for students for whom an academic pathway is not appropriate, and whose attendance and engagement in classes is not conducive to success.

As a generalisation, girls continue to outperform boys, and there remains disparity between ethnic groups. This is simplistic though, as there is variability in the cohorts and some groups are too small to provide comparative data. Generally, the students who do remain at our school through all the levels, who 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. Too few arrive at our college ready to learn at the appropriate level, so a lot of work must go into 'catching up' for many. Concentrated effort and a unified response working with the Kaahui Ako should lead to improvements in the next few years, but meanwhile, curriculum levels in the average Year 9 class range between levels 1 – 6.

Despite several years of concentration on Literacy deficiency, in particular, as a barrier to student success, the teaching and learning of reading, writing and foundational numeracy to students at the lowest end of the curriculum, remain as challenges to secondary teachers. There is a need for more support for students struggling in these areas, but there is limited availability and resourcing of suitable expertise. We have engaged closely with our Kaahui Ako primary colleagues to try to build capacity and ensure that students are as prepared as possible, and engaged with relevant whole staff PLD.

In 2024, following intensive Literacy interventions, 47% of the Year 10 students gained the Writing co-requisite by 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 and timetabling for 2025 including the provision of specialist Literacy classes at Years' 11 and 12.

Low attendance rates remain the single most significant barrier to academic success at NCEA. Improving attendance is a strategic target for the school. Inadequacy at a foundational level in reading and writing as well as student perceptions of belonging at school, are also key factors. Extensive school wide review informed structural and system changes to improve school culture and attendance in 2024, supported by ongoing review.

Achievement In NCEA and UE Enrolment Based Cumulative Results														
	Te Kauwhata College				National					Equity Index				
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		
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		
2024	46.8	71.7	57.1	46.4	45.9	73.6	69.4	50.6	46.1	65.2	62.7	28.4		

Achievement In NCEA and UE Enrolment Based Cumulative Results By Gender - MALE														
	Te Kauwhata College				National					Equity Index				
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		
2020	55.6	82.1	40.0	40.0	69.6	77.8	68.5	46.8	64.4	72.6	65.3	25.9		
2021	60.5	67.6	88.9	77.8	67.0	76.0	66.8	45.5	60.8	68.8	61.5	22.8		
2022	44.7	81.1	64.3	57.1	63.4	73.3	65.6	44.9	56.8	67.8	60.3	22.5		
2023	38.3	54.2	31.3	25.0	60.1	71.8	64.8	44.0	55.1	64.9	59.1	20.8		
2024	39.1	75.0	55.6	44.4	44.2	71.7	66.9	44.7	44.6	63.8	60.8	22.2		

Achievement In NCEA and UE Enrolment Based Cumulative Results By Gender - FEMALE														
	Te Kauwhata College				National					Equity Index				
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		
2020	66.7	60.0	72.7	45.5	74.1	82.4	75.5	59.6	67.9	74.2	66.1	37.5		
2021	70.4	77.5	69.2	69.2	75.5	79.8	74.0	57.7	63.5	71.2	64.7	35.7		
2022	61.5	80.0	56.3	56.3	66.5	76.6	70.5	55.3	59.1	67.0	59.1	31.5		
2023	45.9	60.5	58.3	33.3	63.3	74.7	70.3	54.9	55.9	64.3	61.3	32.5		
2024	57.8	68.0	57.9	47.4	47.9	75.6	71.9	56.1	48.3	66.8	64.8	35.3		

Achievement In NCEA and UE Enrolment Based Cumulative Results By Ethnicity - Asian														
	Te Kauwhata College				National					Equity Index				
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		
2020	80.0	66.7	50.0	50.0	73.1	80.0	76.5	64.1	88.4	81.4	74.3	42.5		
2021	83.3	80.0	100.0	100.0	70.0	81.1	76.2	63.4	77.1	83.0	73.3	44.9		
2022	80.0	80.0	100.0	100.0	65.9	76.0	73.6	61.3	70.9	73.9	71.5	42.8		
2023	85.7	70.0	100.0	75.0	59.5	70.7	70.1	58.1	60.5	65.1	62.6	37.9		
2024	66.7	60.0	54.5	54.5	40.2	70.1	69.6	57.9	52.0	63.4	64.0	41.5		

Achievement In NCEA and UE Enrolment Based Cumulative Results By Ethnicity - European												
	Te Kauwhata College				National				Equity Index			
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
2020	69.0	76.9	57.1	35.7	75.8	83.2	74.6	59.0	71.7	75.6	65.7	37.3
2021	68.8	84.4	68.8	62.5	74.0	81.2	73.2	57.2	68.9	74.4	62.7	32.8
2022	66.1	86.8	55.0	50.0	69.7	79.4	71.6	56.0	65.2	73.6	61.8	33.6
2023	48.1	60.5	33.3	22.2	67.2	78.0	71.4	55.5	62.0	70.3	60.5	29.3
2024	59.0	80.0	60.0	46.7	51.3	78.6	72.8	55.6	53.0	70.2	64.2	31.3

Achievement In NCEA and UE Enrolment Based Cumulative Results By Ethnicity - Maaori												
	Te Kauwhata College				National				Equity Index			
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
2020	43.2	55.6	60.0	40.0	60.8	71.9	60.7	34.1	58.8	70.0	63.6	28.4
2021	48.0	60.7	-	-	57.7	68.3	58.5	31.7	56.4	65.6	57,8	24.6
2022	35.0	70.0	75.0	75.0	53.9	64.1	55.7	30.9	52.9	63.9	53.4	23.0
2023	18.8	53.8	30.0	20.0	51.9	64.6	56.3	31.2	50.9	62.5	56.0	23.0
2024	33.3	61.1	-	-	40.9	65.4	59.0	31.9	43.1	63.4	59.2	22.3

Achievement In NCEA and UE Enrolment Based Cumulative Results By Ethnicity - MELAA													
	Te Kauwhata College				National				Equity Index				
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	
2020	-	100.0	-	-	72.4	77.6	73.2	57.7	69.2	77.2	64.4	42.5	
2021	-	-	100.0	100.0	68.4	78.0	70.3	56.0	72.3	68.8	67.6	50.7	
2022	66.7	-	-	-	68.3	73.3	67.4	51.4	57.8	65.6	61.3	33.8	
2023	-	100.0	-	-	60.2	69.4	66.9	51.4	56.7	60.2	57.5	32.9	
2024	33.3	-	100.0	100.0	41.0	69.5	67.6	52.9	47.1	56.7	60.0	36.5	

Achievement In NCEA and UE Enrolment Based Cumulative Results By Ethnicity - Other													
	Te Kauwhata College				National					Equity Index			
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	
2020	100.0	-	-	-	74.6	81.0	74.3	56.9	65.6	78.6	76.2	42.9	
2021	-	-	-	-	73.2	78.5	72.9	55.1	67.7	81.3	80.8	34.6	
2022	-	-	-	-	65.5	77.0	66.3	53.4	49.1	69.2	60.7	28.6	
2023	100.0	-	-	-	59.6	73.9	65.5	48.7	55.9	56.1	57.6	33.3	
2024	-	100.0	-	-	41.9	74.4	72.3	56.7	49.2	69.1	55.9	17.6	

Achievement In NCEA and UE Enrolment Based Cumulative Results By Ethnicity - Pacific													
Academic Year	Te Kauwhata College				National				Equity Index				
	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	Year 13 UE
2020	55.6	66.7	66.7	66.7	68.2	77.1	68.9	33.7	63.4	70.9	65.3	23.8	23.8
2021	50.0	50.0	100.0	100.0	62.3	71.5	64.9	33.0	56.3	63.6	64.9	23.1	23.1
2022	50.0	60.0	-	-	56.6	67.3	59.4	28.7	50.4	61.6	58.3	16.0	16.0
2023	38.5	67.1	-	-	52.7	65.0	60.4	29.8	50.1	59.2	61.7	19.1	19.1
2024	33.3	55.6	100.0	50.0	38.0	65.8	64.6	32.3	38.8	62.0	64.9	23.3	23.3

Achievement In NCEA and UE Enrolment Based Cumulative Results - Literacy													
Academic Year	Te Kauwhata College				National				Equity Index				
	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 13
2020	77.1	96.8	100.0	85.1	92.7	94.4	81.2	92.3	94.2	81.2	92.3	94.2	94.2
2021	84.3	91.9	95.5	83.6	92.2	94.2	79.0	91.1	94.2	79.0	91.1	94.2	94.2
2022	74.4	93.0	100.0	81.6	91.2	93.9	76.7	89.4	93.6	76.7	89.4	93.6	93.6
2023	67.9	92.5	96.4	82.8	90.8	93.5	77.9	89.8	92.3	77.9	89.8	92.3	92.3
2024	67.9	86.8	96.4	76.6	89.1	92.2	69.2	86.9	91.7	69.2	86.9	91.7	91.7

Achievement In NCEA and UE Enrolment Based Cumulative Results - Numeracy									
	Te Kauwhata College			National			Equity Index		
Academic Year	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2020	85.4	98.4	100.0	83.6	91.7	93.7	78.8	91.7	93.9
2021	78.6	95.9	95.5	82.5	91.3	93.6	77.3	90.1	93.9
2022	86.7	91.2	100.0	80.8	90.2	93.3	74.7	88.5	93.2
2023	72.6	91.0	96.4	82.3	90.0	93.0	76.7	88.5	92.1
2024	59.6	88.7	96.4	74.8	89.1	92.2	66.4	86.6	92.0

Achievement In NCEA and UE Enrolment Based Cumulative Results - Endorsement Excellence									
	Te Kauwhata College			National			Equity Index		
Academic Year	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2020	3.4	6.8	8.3	20.7	17.9	17.5	9.4	7.2	9.2
2021	6.7	9.3	23.5	21.1	17.9	17.9	9.4	7.6	8.3
2022	8.2	-	33.3	19.4	16.5	15.3	9.2	6.0	7.6
2023	-	5.1	-	16.7	15.0	13.6	7.7	6.8	7.5
2024	5.9	5.3	12.5	11.2	15.5	14.1	5.9	6.5	9.2

Achievement In NCEA and UE Enrolment Based Cumulative Results - Endorsement Merit									
	Te Kauwhata College			National			Equity Index		
Academic Year	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2020	25.9	2.3	16.7	32.3	24.9	26.3	22.0	13.6	15.3
2021	42.2	7.4	23.5	31.9	23.8	25.3	24.0	14.1	14.8
2022	24.5	15.2	16.7	31.4	24.0	25.5	21.6	12.3	12.6
2023	25.7	7.7	33.3	31.4	23.5	25.6	20.2	11.9	12.3
2024	19.6	5.3	12.5	28.2	24.5	25.7	17.0	13.2	13.0

At the point of preparing this report, the norm referenced Junior Achievement data is not available

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 the 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) is encouraged and supported.

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 Kawhata 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?	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
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	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.
How do you practise impartial selection of suitably qualified persons for appointment?	Employment decisions are made in consultation with relevant co-workers and Board members, never by the Principal alone.
How are you recognising, – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	The place of Mana whenua and Maaori is celebrated in our staffroom rituals. Maaori 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.
How have you enhanced the abilities of individual employees?	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.
How are you recognising the employment requirements of women?	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 child care challenges. We support parental leave and are careful and inclusive of the rights of all including the LGBQT+ community. 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.
How are you recognising the employment requirements of persons with disabilities?	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.

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

No Contestable funds

KiwiSport funding

21 March 2025

KIWISPORT FUNDS DECLARATION 2024

KiwiSport is a Government funded initiative to support students' participation in organised sport. In 2024, the school received total KiwiSport funding of \$10,836.75 gst exc.

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 2024

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 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

Emma Adams

Full Name of Presiding Member



Signature of Presiding Member

Date:

27/05/2025

Deborah Hohneck

Full Name of Principal



Signature of Principal

Date:

27/05/2025

Te Kauwhata College**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	8,666,829	7,939,542	8,642,985
Locally Raised Funds	3	596,771	102,860	619,835
Interest		94,065	75,000	74,154
Gain on Sale of Property, Plant and Equipment		1,130	-	-
		<u>9,358,795</u>	<u>8,117,402</u>	<u>9,336,974</u>
Expenses				
Locally Raised Funds	3	484,702	23,900	427,587
Learning Resources	4	5,654,728	5,147,011	5,742,697
Administration	5	1,535,685	1,772,894	1,339,562
Interest	6	3,624	10,000	5,220
Property	7	1,561,863	1,283,851	1,516,413
Loss on Disposal of Property, Plant and Equipment		7,412	-	-
		<u>9,248,014</u>	<u>8,237,656</u>	<u>9,031,479</u>
Net Surplus / (Deficit) for the year		110,781	(120,254)	305,495
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>110,781</u>	<u>(120,254)</u>	<u>305,495</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 2024

	Notes	Actual 2024 \$	Budget (Unaudited) 2024 \$	Actual 2023
Balance at 1 January		3,200,434	3,200,434	2,818,259
Total comprehensive revenue and expense for the year		110,781	(120,254)	305,495
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	76,680
Contribution - Te Mana Tūhono/N4L		94,826	-	-
Equity at 31 December		3,406,041	3,080,180	3,200,434
Accumulated comprehensive revenue and expense		3,406,041	3,080,180	3,200,434
Reserves		-	-	-
Equity at 31 December		3,406,041	3,080,180	3,200,434

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	1,195,706	874,159	1,172,528
Accounts Receivable	10	403,255	350,000	370,499
GST Receivable		117,155	38,061	81,804
Prepayments		106,434	100,000	105,816
Inventories	11	4,355	5,000	4,529
Investments	12	10,000	150,000	500,000
Funds Receivable for Capital Works Projects	18	20,654	-	-
		1,857,559	1,517,220	2,235,176
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	14	625,599	400,000	640,898
Revenue Received in Advance	15	5,331	10,000	57,661
Provision for Cyclical Maintenance	16	78,616	100,000	102,644
Finance Lease Liability	17	19,739	42,000	29,283
Funds held for Capital Works Projects	18	7,514	100,000	68,239
Funds held in trust - uniform bond		290	2,540	2,540
Funds held on behalf of Principals PD Group		2,500	2,500	2,500
Funds held on behalf of Transport Cluster	19	624	100	16,396
		740,213	657,140	920,161
Working Capital Surplus/(Deficit)		1,117,346	860,080	1,315,015
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	13	2,584,527	2,600,000	2,238,754
Investment in Transport Network		318	100	158
		2,584,845	2,600,100	2,238,912
Non-current Liabilities				
Provision for Cyclical Maintenance	16	250,531	360,000	344,186
Finance Lease Liability	17	45,619	20,000	9,307
		296,150	380,000	353,493
Net Assets		3,406,041	3,080,180	3,200,434
Equity		3,406,041	3,080,180	3,200,434

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,165,442	3,000,000	3,207,591
Locally Raised Funds		546,564	100,000	663,662
Goods and Services Tax (net)		(48,701)	-	(65,815)
Payments to Employees		(1,588,436)	(1,546,359)	(1,472,700)
Payments to Suppliers		(1,965,790)	(1,810,000)	(1,701,536)
Interest paid		(3,624)	(8,000)	(5,220)
Interest received		101,577	75,000	78,712
Net cash from/(to) Operating Activities		207,031	(189,359)	704,694
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1,130	-	-
Purchase of PPE (and Intangibles)		(684,305)	(200,000)	(339,565)
Purchase of Investments		490,000	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(193,175)	(200,000)	(339,565)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	76,680
Contributions from Ministry of Education		94,826	-	-
Distributions to Ministry of Education		-	-	-
Finance Lease Payments		14,056	(29,000)	(33,589)
Funds Administered on Behalf of Other Parties		(99,560)	119,990	(255,368)
Net cash from/(to) Financing Activities		9,322	90,990	(212,277)
Net increase/(decrease) in cash and cash equivalents		23,178	(298,369)	152,852
Cash and cash equivalents at the beginning of the year	9	1,172,528	1,172,528	1,019,676
Cash and cash equivalents at the end of the year	9	1,195,706	874,159	1,172,528

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 2024

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 2024 to 31 December 2024 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 \$33 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 16.

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 17. Future operating lease commitments are disclosed in note 17.

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
Intangible Assets	3 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. The School holds sufficient funds to enable the funds to be used for their intended purpose.



s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

	2024	2024 Budget (Unaudited)	2023
	Actual \$		Actual \$
Government Grants - Ministry of Education	2,154,944	1,751,285	2,098,416
Teachers' Salaries Grants	4,398,772	4,000,000	4,477,730
Use of Land and Buildings Grants	1,102,615	800,000	957,664
Ka Ora, Ka Ako - Healthy School Lunches Programme	922,291	1,271,845	975,990
Other Government Grants	88,206	116,412	133,185
	<u>8,666,829</u>	<u>7,939,542</u>	<u>8,642,985</u>

3. Locally Raised Funds

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

	2024	2024 Budget (Unaudited)	2023
	Actual \$		Actual \$
Revenue			
Donations & Bequests	73,884	(10,000)	41,882
Fees for Extra curricular Activities	43,757	25,000	71,032
Trading	7,960	5,700	9,477
Fundraising & Community Grants	-	-	-
Other Revenue	27,574	-	35,796
School Houses Rental	106,775	82,160	137,921
Transport Cluster	336,821	-	323,727
	<u>596,771</u>	<u>102,860</u>	<u>619,835</u>
Expenses			
Extra Curricular Activities Costs	72,200	-	86,205
Trading	5,998	3,900	7,503
Fundraising and Community Grant Costs	-	-	-
School Houses Expenses	94,999	20,000	31,967
Other Locally Raised Funds Expenditure	-	-	-
Transport Cluster	311,505	-	301,912
	<u>484,702</u>	<u>23,900</u>	<u>427,587</u>
	<u>112,069</u>	<u>78,960</u>	<u>192,248</u>

Surplus/(Deficit) for the year Locally raised funds

Donations include a \$50,000 donation from the Te Kauwhata Health Awareness Society Inc.

4. Learning Resources

	2024	2024 Budget (Unaudited)	2023
	Actual \$		Actual \$
Curricular	225,601	311,400	296,746
Other Learning Resources	1,552	2,000	1,402
Employee Benefits - Salaries	5,067,916	4,600,111	5,105,068
Staff Development	15,827	33,500	10,731
Depreciation	343,832	200,000	328,750
	<u>5,654,728</u>	<u>5,147,011</u>	<u>5,742,697</u>

5. Administration

	2024	2024 Budget (Unaudited)	2023
	Actual \$		Actual \$
Audit Fee	13,701	9,000	9,125
Board Fees and Expenses	5,861	6,560	5,875
Intervention Expenses	-	-	-
Legal Fees	2,729	10,000	10,467
Other Administration Expenses	155,714	129,300	156,925
Employee Benefits - Salaries	381,170	320,189	346,964
Insurance	29,152	26,000	24,412
Ka Ora, Ka Ako - Healthy School Lunches Programme Expenses	555,560	871,845	432,210
Ka Ora, Ka Ako - Healthy School Lunches Programme Salaries	391,798	400,000	353,584
	<u>1,535,685</u>	<u>1,772,894</u>	<u>1,339,562</u>

6. Interest

	2024	2024 Budget (Unaudited)	2023
	Actual \$		Actual \$
Interest expense	3,624	10,000	5,220

7. Property

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Consultancy and Contract Services/Cleaning Consumables	93,907	68,100	54,756
Cyclical Maintenance Provision	(15,182)	52,000	70,785
Other Property Expense	18,268	28,000	55,294
Heat, Light and Water	78,085	69,000	74,829
Rates	4,427	5,500	7,003
Repairs and Maintenance	48,082	44,000	56,638
TKHAS - Fitness Centre Lease	40,000	42,000	40,000
Use of Land and Buildings	1,102,615	800,000	957,664
Employee Benefits - Salaries	191,661	175,251	199,444
	<u>1,561,863</u>	<u>1,283,851</u>	<u>1,516,413</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

8. Other Expenses

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash on Hand	500	-	500
Bank Accounts	1,195,206	-	1,172,028
Short Term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash equivalents for Cash Flow	<u>1,195,706</u>	<u>-</u>	<u>1,172,528</u>

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

Of the \$1,195,706 Cash and Cash Equivalents, \$7,514 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 2025 on Crown owned school buildings. (2023, \$68,240)

Of the \$1,195,706 Cash and Cash Equivalents, \$10,000 is unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is to be used. If these conditions are not met, the funds will need to be returned. (2023, \$50,000)

Of the \$1,195,706 Cash and Cash Equivalents, \$624 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.(2023, \$16,396)

Of the \$1,195,706 Cash and Cash Equivalents, \$12,441 is held by the School on behalf of the Healthy Schools programme in respect of Te Kauwhata Primary. (2023, \$96,128)

10. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	281	-	17,189
Receivables from the Ministry of Education	14,467	-	-
Interest Receivable	-	-	7,512
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	388,507	-	345,798
	<u>403,255</u>	<u>-</u>	<u>370,499</u>
Receivables from Exchange Transactions	14,748	-	24,701
Receivables from Non-Exchange Transactions	388,507	-	345,798
	<u>403,255</u>	<u>-</u>	<u>370,499</u>

11. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,083	-	922
Uniforms	3,272	-	3,607
	<u>4,355</u>	<u>-</u>	<u>4,529</u>

12. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	10,000	-	500,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	10,000	-	500,000

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals (BV W/O)	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	456,250	-	-	-	-	456,250
Buildings	599,547	192,094	-	-	(27,376)	764,265
Building Improvements	288,735	113,221	(1,858)	-	(24,878)	375,220
Furniture and Equipment	417,419	106,625	(1,396)	-	(83,844)	438,805
Information and Communication	345,616	170,647	(9,583)	-	(147,027)	359,654
Intangible Assets	-	-	-	-	-	-
Motor Vehicles	46,690	53,035	-	-	(19,310)	80,415
Textbooks	17,053	10,338	-	-	(5,505)	21,886
Leased Assets	39,827	61,037	-	-	(33,010)	67,854
Library Resources	27,617	279	(4,836)	-	(2,882)	20,178
Balance at 31 December 2024	2,238,754	707,276	(17,673)	-	(343,832)	2,584,527

The net carrying value of equipment held under finance lease is \$67,854 (2023: \$39,827)

The Buildings NBV includes the value of 7 houses and 4 flats as a single entry when gifted by the MOE in 2004.

Following the sale of 4 houses in 2024 (20 Waerenga Rd, 62 Mahi Rd, 64 Mahi Rd, 23 Rimu St) the market value of the remaining 7 properties still exceeds the existing Book Value in the asset register, therefore there has been no change to the BV of the single entry.

All sale proceeds were received by the MOE and are to be credited to the schools 5 Year Property Agreement - no cash will be received by the school.

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	456,250	-	456,250	456,250	-	456,250
Buildings	1,296,598	(532,333)	764,265	1,104,503	(504,957)	599,546
Building Improvements	579,652	(204,432)	375,220	468,526	(179,791)	288,735
Furniture and Equipment	1,390,075	(951,270)	438,805	1,299,720	(882,302)	417,418
Information and Communication	1,278,574	(918,921)	359,653	1,139,515	(793,899)	345,616
Motor Vehicles	256,928	(176,513)	80,415	203,893	(157,202)	46,691
Textbooks	72,535	(50,648)	21,887	62,196	(45,143)	17,053
Leased Assets	186,503	(118,649)	67,854	135,956	(96,129)	39,827
Library Resources	68,732	(48,554)	20,178	83,485	(55,867)	27,618
Balance at 31 December	5,585,847	(3,001,320)	2,584,527	4,954,044	(2,715,290)	2,238,754

14. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Creditors	54,063	-	158,856
Accruals	11,200	-	9,125
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	482,845	-	430,038
Employee Entitlements - Leave Accrual	77,491	-	42,879
	625,599	-	640,898
Payables for Exchange Transactions	625,599	-	640,898
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	625,599	-	640,898

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Grants in Advance - Ministry of Education	-	-	-
Student In Advance	5,331	-	7,661
Other revenue in advance	-	-	50,000
	5,331	-	57,661

16. Provision for Cyclical Maintenance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Provision at the Start of the Year	446,829		446,712
Increase to the Provision During the Year	(15,183)		70,785
Use of the Provision During the Year	(102,500)		(70,668)
Other Adjustments	-	-	-
Provision at the End of the Year	329,146	-	446,829
Cyclical Maintenance - Current	78,616	-	102,644
Cyclical Maintenance - Non-current	250,530		344,185
	329,146	-	446,829

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual 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

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
No Later than One Year	19,739		29,283
Later than One Year and no Later than Five Years	45,619		9,307
Future Finance Charges	65,358	-	38,590
Represented by			
Finance lease liability - Current	19,739	-	29,283
Finance lease liability - Non-current	45,619		9,307
	65,358	-	38,590

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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT/ Community Contribution	Closing Balances \$
Upgrade D Block toilets & classroom - project no. 235520 in progress	0	0	14,093		(14,093)
Gym Roof project no. 246049 in progress	0	(279,000)	325,561	40,000	(6,561)
Gym Upgrade project no. 226987 in progress	(50,509)	(35,014)	78,009		7,514
Roofing project no. 226981 completed	(17,730)	-	17,730		-
Totals	(68,239)	(314,014)	435,393	40,000	(13,140)

Represented by:

Funds Held on Behalf of the Ministry of Education	7,514
Funds Receivable from the Ministry of Education	(20,654)
	(13,140)

Gym Roof Refurbishment costs exceeded Ministry funding as a Community grant had been given of \$40,000 toward the Capital works project. The \$40,000 was treated as an investment to the Ministry of Education via an asset addition through Property Plant and Equipment.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Gym Upgrade project no. 226987 in progress	(49,140)	(389,059)	387,690		50,509
Roofing project no. 226981 in progress	(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	-
	68,239

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held at Beginning of the Year	16,396		178
Funds Received on Behalf of the Cluster	649,022		619,653
Funds Spent on Behalf of the Cluster	(610,794)		(559,096)
<i>Funds returned to Cluster members</i>			
Distribution of Funds			
Te Kauwhata College	(25,155)		(21,652)
Te Kauwhata Primary	(15,435)		(11,011)
Waerenga School	(13,410)		(11,676)
Funds Held at Year End	624	-	16,396
Current Assets			
Cash at bank	959	100	178
Debtors - GST	-		-
Non Current Assets			
Property Plant and Equipment	-		-
Current Liabilities			
Owed to TKC bank account	(335)		-
Non Current Liabilities			
Borrowings	-		-
Equity	624	100	178

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.

The School received a donation from the Te Kauwhata Health Awareness Society Inc of \$50,000 which was spent on roofing and gym projects.

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.

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,606	4,675
<i>Leadership Team</i>		
Remuneration	1,666,549	1,593,508
Full-time equivalent members	13	13
Total key management personnel remuneration	1,671,155	1,598,183

There are eight members of the Board excluding the Principal. The Board held nine full meetings of the Board in the year. The Board also has Finance (3 members) and Property (4 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

Principal

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

	2024 Actual	2023 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180-190
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

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

Remuneration	2024	2023
\$000	FTE Number	FTE Number
100 - 110	8.00	5.00
110 - 120	13.00	9.00
120 - 130	4.00	1.00
130 - 140	3.00	0.00
140 - 150	1.00	0.00
	29.00	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:

	2024 Actual	2023 Actual
Total	0	0
Number of People	0	0

23. Contingencies

There are no contingent liabilities (except noted below) and no contingent assets (except noted below) as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

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
	\$	\$	\$
Gym Upgrade	487,844	480,330	7,514
D Block/toilets	32,100	14,093	18,007
Total	519,944	494,423	25,521

(Capital commitments at 31 December 2023: \$117,025)

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

(b) Operating Commitments

As at 31 December 2024 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

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,195,706	1,200,000	1,172,528
Receivables	403,255	350,000	370,499
Total Financial assets measured at amortised cost	1,598,961	1,550,000	1,543,027

Financial liabilities measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Payables	625,599	437,336	640,898
Borrowings - Loans	-	-	-
Finance Leases	65,358	60,000	38,590
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	690,957	497,336	679,488

26. Events After Balance Date

As detailed in Note 13. The Buildings NBV includes the value of 7 houses and 4 flats as a single entry when gifted by the MOE in 2004. Four houses were disposed of during 2024, the full proceeds were payable to the MOE. The existing book value is still less than the value of remaining properties in the asset register, therefore there has been no change to the BV of the single entry. A fifth house was under offer in December 2024 and settlement occurred in January 2025. This sale will be treated as the first four, with no change to the existing BV for the final 6 properties. Again no money will be received by the College.

There were no other 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 2024

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 27 to 42, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 27 May 2025. 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 1 to 26, 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 black ink, appearing to read 'JL' or 'JL van Loggerenberg', written in a cursive style.

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