

TE AROHA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 116
Principal: Neil Harray
School Address: 106 Stanley Avenue
School Postal Address: P O Box 218, Te Aroha, 3342
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Accountant / Service Provider:

Education } Services.
Dedicated to your school

TE AROHA COLLEGE

Annual Report - For the year ended 31 December 2022

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Te Aroha College

Statement of Responsibility

For the year ended 31 December 2022

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

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

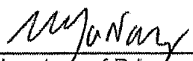
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Debbie Burge
Full Name of Presiding Member

Neil Harray
Full Name of Principal


Signature of Presiding Member


Signature of Principal

30-6-2023
Date:

30/06/23
Date:

Te Aroha College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,534,266	4,874,117	5,061,777
Locally Raised Funds	3	322,009	244,607	238,092
Interest Income		11,901	-	357
Gain on Sale of Property, Plant and Equipment		-	-	1,443
		<u>5,868,176</u>	<u>5,118,724</u>	<u>5,301,669</u>
Expenses				
Locally Raised Funds	3	87,787	68,800	110,089
Learning Resources	4	3,642,089	3,611,575	4,026,076
Administration	5	662,857	268,850	380,768
Finance		5,537	2,103	7,087
Property	6	1,229,575	1,152,601	917,393
Loss on Disposal of Property, Plant and Equipment	11	-	-	3,334
		<u>5,627,845</u>	<u>5,103,929</u>	<u>5,444,747</u>
Net Surplus / (Deficit) for the year		240,331	14,795	(143,078)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>240,331</u>	<u>14,795</u>	<u>(143,078)</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 Aroha College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		918,371	997,112	1,045,282
Total comprehensive revenue and expense for the year		240,331	14,795	(143,078)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	16,167
Equity at 31 December		1,158,702	1,011,907	918,371
Accumulated comprehensive revenue and expense		1,158,702	1,011,907	918,371
Equity at 31 December		1,158,702	1,011,907	918,371

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 Aroha College
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	936,386	810,501	344,217
Accounts Receivable	8	321,525	262,473	272,687
GST Receivable		36,437	32,651	35,622
Prepayments		26,478	28,138	23,233
Inventories	9	2,876	5,547	2,738
Investments	10	11,500	11,500	11,500
Funds Receivable for Capital Works Projects	17	-	-	190,047
		1,335,202	1,150,810	880,044
Current Liabilities				
Accounts Payable	12	580,790	650,724	512,427
Revenue Received in Advance	13	143,077	48,094	59,326
Provision for Cyclical Maintenance	14	45,667	73,535	77,127
Finance Lease Liability	15	57,535	77,657	57,775
Funds held in Trust	16	41,274	-	7,267
Funds held for Capital Works Projects	17	3,599	-	3,261
		871,942	850,010	717,183
Working Capital Surplus/(Deficit)		463,260	300,800	162,861
Non-current Assets				
Property, Plant and Equipment	11	926,397	812,884	875,400
		926,397	812,884	875,400
Non-current Liabilities				
Provision for Cyclical Maintenance	14	183,580	-	55,605
Finance Lease Liability	15	47,375	101,777	64,285
		230,955	101,777	119,890
Net Assets		1,158,702	1,011,907	918,371
Equity		1,158,702	1,011,907	918,371

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



Te Aroha College
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,575,325	962,446	1,201,443
Locally Raised Funds		299,411	36,047	260,320
International Students		107,127	-	-
Goods and Services Tax (net)		2,727	-	(2,971)
Payments to Employees		(671,348)	(456,681)	(791,888)
Payments to Suppliers		(742,298)	(821,418)	(480,459)
Interest Paid		(5,537)	(2,103)	(7,087)
Interest Received		11,901	-	643
Net cash from/(to) Operating Activities		577,308	(281,709)	180,001
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,206)	(22,000)	(86,051)
Net cash from/(to) Investing Activities		(49,206)	(22,000)	(86,051)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	16,167
Finance Lease Payments		(66,244)	(89,580)	(71,413)
Funds Administered on Behalf of Third Parties		130,311	(22,000)	(920,277)
Net cash from/(to) Financing Activities		64,067	(111,580)	(975,523)
Net increase/(decrease) in cash and cash equivalents		592,169	(415,289)	(881,573)
Cash and cash equivalents at the beginning of the year	7	344,217	1,225,790	1,225,790
Cash and cash equivalents at the end of the year	7	936,386	810,501	344,217

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

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



Te Aroha College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Buildings	75 Years
Furniture and Equipment	5-15 Years
Information and Communication Technology	4 Years
Motor Vehicles	5 Years
Textbooks	5 Years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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



s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,590,543	962,446	1,231,028
Teachers' Salaries Grants	3,019,595	3,024,952	3,089,237
Use of Land and Buildings Grants	859,358	886,719	671,152
Other Government Grants	64,770	-	70,360
	<u>5,534,266</u>	<u>4,874,117</u>	<u>5,061,777</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	3,938	3,000	5,740
Fees for Extra Curricular Activities	90,055	52,650	105,625
Trading	643	1,000	1,379
Fundraising & Community Grants	64,365	77,057	36,540
Other Revenue	94,865	71,600	65,297
International Students	34,743	-	-
Ct House Rental	12,600	-	-
30 Hanna St Rental	20,800	38,300	18,650
School Van	-	1,000	4,861
	<u>322,009</u>	<u>244,607</u>	<u>238,092</u>
Expenses			
Extra Curricular Activities Costs	61,860	53,400	90,734
Trading	(138)	-	11,522
Fundraising & Community Grant Costs	1,304	-	-
International Students - Student Recruitment	500	-	1,898
International Students - Employee Benefit - Salaries	6,364	-	-
International Students - Other Expenses	6,902	8,000	-
Ct House Rental	1,793	-	119
30 Hanna St Rental	5,104	5,000	3,734
School Van	4,098	2,400	2,082
	<u>87,787</u>	<u>68,800</u>	<u>110,089</u>
<i>Surplus for the year Locally raised funds</i>	<u>234,222</u>	<u>175,807</u>	<u>128,003</u>

During the year the School hosted 0 International students (2021:0)



4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	174,481	175,960	191,541
Library Resources	2,231	3,000	2,178
Employee Benefits - Salaries	3,250,902	3,250,933	3,605,652
Staff Development	11,794	17,000	21,954
Depreciation	202,681	164,682	204,751
	<u>3,642,089</u>	<u>3,611,575</u>	<u>4,026,076</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,180	6,000	11,740
Board Fees	3,795	4,000	3,415
Board Expenses	36,693	7,250	4,865
Intervention Costs & Expenses	51,783	-	18,613
Communication	16,823	15,500	19,331
Consumables	35,257	47,000	50,116
Operating Lease	13,930	-	(1,425)
Legal Fees	59,109	1,500	26,984
Other	35,426	29,600	33,917
Employee Benefits - Salaries	130,138	117,000	95,958
Insurance	19,464	23,000	33,904
Service Providers, Contractors and Consultancy	19,920	18,000	19,920
Healthy School Lunch Programme	234,339	-	63,430
	<u>662,857</u>	<u>268,850</u>	<u>380,768</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	6,535	14,000	11,229
Cyclical Maintenance Provision	96,515	22,382	(28,179)
Grounds	14,533	10,200	13,852
Heat, Light and Water	45,994	44,000	42,970
Rates	17,779	10,000	11,292
Repairs and Maintenance	56,411	43,800	24,762
Use of Land and Buildings	859,358	886,719	671,152
Security	4,139	1,500	768
Employee Benefits - Salaries	128,311	120,000	169,547
	<u>1,229,575</u>	<u>1,152,601</u>	<u>917,393</u>

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



7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	936,386	810,501	344,217
Cash and cash equivalents for Statement of Cash Flows	936,386	810,501	344,217

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

Of the \$936,386 Cash and Cash Equivalents \$3,599 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$936,386 Cash and Cash Equivalents, \$27,154 is held by the School on behalf of the International Students for their homestay fees and \$72,384 for their tuition fees in advance. These fees are subject to conditions which specify how the fees are to be spent, if the conditions are not met, it may be refunded.

Of the \$936,386 Cash and Cash Equivalents, \$25,231 of unspent grant is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	400	3,719	-
Receivables from the Ministry of Education	12,699	-	-
Banking Staffing Underuse	47,471	-	15,725
Interest Receivable	-	286	-
Teacher Salaries Grant Receivable	260,955	258,468	256,962
	321,525	262,473	272,687
Receivables from Exchange Transactions	400	4,005	-
Receivables from Non-Exchange Transactions	321,125	258,468	272,687
	321,525	262,473	272,687

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniforms	2,876	5,547	2,738
	2,876	5,547	2,738



10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset Short-term Bank Deposits	11,500	11,500	11,500
Total Investments	11,500	11,500	11,500

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	62,000	-	-	-	-	62,000
Buildings	116,789	-	-	-	(4,200)	112,589
Building Improvements	18,985	120,930	-	-	(3,211)	136,704
Furniture and Equipment	404,988	50,913	-	-	(60,998)	394,903
Information and Communication Technology	105,891	28,853	-	-	(42,151)	92,593
Motor Vehicles	19,143	-	-	-	(7,977)	11,166
Textbooks	1,396	-	-	-	(954)	442
Leased Assets	134,397	52,982	-	-	(78,502)	108,877
Library Resources	11,811	-	-	-	(4,688)	7,123
Balance at 31 December 2022	875,400	253,678	-	-	(202,681)	926,397

The net carrying value of equipment held under a finance lease is \$108,877 (2021: \$134,397)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	62,000	-	62,000	62,000	-	62,000
Buildings	168,000	(55,411)	112,589	168,000	(51,211)	116,789
Building Improvements	146,912	(10,208)	136,704	25,982	(6,997)	18,985
Furniture and Equipment	1,131,881	(736,978)	394,903	1,080,968	(675,980)	404,988
Information and Communication Technology	695,147	(602,554)	92,593	666,294	(560,403)	105,891
Motor Vehicles	111,039	(99,873)	11,166	111,039	(91,896)	19,143
Textbooks	178,852	(178,410)	442	178,852	(177,456)	1,396
Leased Assets	285,969	(177,092)	108,877	345,806	(211,409)	134,397
Library Resources	116,040	(108,917)	7,123	116,040	(104,229)	11,811
Balance at 31 December	2,895,840	(1,969,443)	926,397	2,754,981	(1,879,581)	875,400



12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	298,141	312,363	239,887
Accruals	6,180	11,485	6,000
Banking Staffing Overuse	-	26,763	-
Employee Entitlements - Salaries	260,955	258,468	256,962
Employee Entitlements - Leave Accrual	15,514	41,645	9,578
	<u>580,790</u>	<u>650,724</u>	<u>512,427</u>
Payables for Exchange Transactions	580,790	650,724	512,427
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>580,790</u>	<u>650,724</u>	<u>512,427</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue Received in Advance	25,231	-	-
Student Fees Received in Advance	24,224	48,094	40,132
International Students in Advance	72,384	-	-
Gateway	-	-	778
Funds & Reserves	21,238	-	18,416
	<u>143,077</u>	<u>48,094</u>	<u>59,326</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	132,732	51,153	160,911
Increase to the Provision During the Year	38,140	22,382	20,858
Other Adjustments	58,375	-	(49,037)
Provision at the End of the Year	<u>229,247</u>	<u>73,535</u>	<u>132,732</u>
Cyclical Maintenance - Current	45,667	73,535	77,127
Cyclical Maintenance - Non current	183,580	-	55,605
	<u>229,247</u>	<u>73,535</u>	<u>132,732</u>

The school's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the school's 10 Year property plan prepared by a Ministry Engaged Consultant.



15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	60,752	77,657	62,336
Later than One Year and no Later than Five Years	48,412	101,777	68,625
Future Finance Charges	(4,254)	-	(8,901)
	<u>104,910</u>	<u>179,434</u>	<u>122,060</u>

Represented by

Finance lease liability - Current	57,535	77,657	57,775
Finance lease liability - Non current	47,375	101,777	64,285
	<u>104,910</u>	<u>179,434</u>	<u>122,060</u>

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	41,274	-	7,267
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>41,274</u>	<u>-</u>	<u>7,267</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



17. Funds Held (Owed) for Capital Works Projects

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Gym Upgrade		205741	(190,047)	79,285	110,762	-	-
SIP AMS B,D ILE refurb, toilet, elec & fire upg		212616	-	97,797	(97,797)	-	-
LSC Alteration		220383	3,261	(3,261)	-	-	-
D Block Roof Replacement		235680	-	51,572	(47,973)	-	3,599
Totals			(186,786)	225,393	(35,008)	-	3,599

Represented by:

Funds Held on Behalf of the Ministry of Education	3,599
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Gym Upgrade		205741	(190,047)	-	-	-	(190,047)
Rationalisation			(5,038)	-	5,038	-	-
SIP AMS B,D ILE refurb, toilet, elec & fire upg		212616	626,885	150,000	(776,885)	-	-
Stormwater Flooding		222068	21,388	(6,369)	(15,019)	-	-
LSC Alteration		220383	-	92,279	(89,018)	-	3,261
Lightning Strike		214618	-	17,376	(17,376)	-	-
Waste Pipe Leak		226798	-	44,653	(44,653)	-	-
Totals			453,188	297,939	(937,913)	-	(186,786)

Represented by:

Funds Held on Behalf of the Ministry of Education	3,261
Funds Receivable from the Ministry of Education	(190,047)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,795	3,415
<i>Leadership Team</i>		
Remuneration	1,484,515	1,527,355
Full-time equivalent members	13.00	14.00
Total key management personnel remuneration	1,488,310	1,530,770

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	5 - 6	3 - 4
Termination Benefits	80 - 90	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	7.00	5.00
110 - 120	3.00	5.00
120 - 130	1.00	-
130 - 140	1.00	-
	12.00	10.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$81,500	\$181,528
Number of People	1	3



21. Contingencies

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

In 2022 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. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

\$51,572 contract for the D Block Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$51,572 has been received of which \$47,973 has been spent on the project to balance date. This project has been approved by the Ministry.

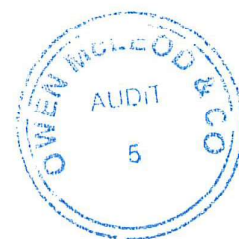
(Capital commitments as at 31 December 2021:

\$1,208,218 contract for the Gym Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,250,000 has been received of which \$1,440,047 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$92,279 contract for the LSC Alteration as agent for the Ministry of Education. This project is fully funded by the Ministry and \$92,279 has been received of which \$89,018 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).



23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	936,386	810,501	344,217
Receivables	321,525	262,473	272,687
Investments - Term Deposits	11,500	11,500	11,500
Total Financial assets measured at amortised cost	<u>1,269,411</u>	<u>1,084,474</u>	<u>628,404</u>

Financial liabilities measured at amortised cost

Payables	580,790	650,724	512,427
Finance Leases	104,910	179,434	122,060
Total Financial Liabilities Measured at Amortised Cost	<u>685,700</u>	<u>830,158</u>	<u>634,487</u>

24. Events After Balance Date

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

25. Comparatives

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



Te Aroha College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Debbie Burge	Presiding Member	Elected	Sep 2025
Heather Gorrie	Principal	ex Officio	
Peter Jager	Principal	ex Officio	
Andrew Gemmell	Parent Representative	Elected	Sep 2025
Angela Bolstad	Parent Representative	Elected	Sep 2025
Michael Horan	Parent Representative	Elected	Sep 2025
Laura Wade	Staff Representative	Elected	Sep 2025
Ted Benton	Limited Statutory Manager	Appointed	Sep 2022
Jessica Bray	Student Representative	Elected	Sep 2023
Fiona Ryan	Other	Elected	Sep 2025
Marion Kroukam	Other	Appointed	Sep 2022
Rebecca Johnson	Other	Appointed	Sep 2025

Te Aroha College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$8,102 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Aroha College Board:

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

TE AROHA COLLEGE
STATEMENT OF VARIANCE REPORT - 2022

Te Aroha College	0116
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Strategic Goal	<i>Improving Student Achievement</i>		
Target for 2022	<i>For students leaving Te Aroha College at the end of 2022 - All Year 13 students continue to achieve/leave with NCEA Level 2. 80% of Year 13 students leave with Level 3. 60% of Year 13 students leave with UE</i>		
Baseline Data	Year 13 Data for 2020 and 2021		
	Yr 13 Students achieving level 2	YR 13 Students achievingLevel 3	Yr 13 Students achieving UE
2020		75.5	52.8
2021	97%	64.1	43.6
Actions	<i>Course counselling by Deans at start of year to ensure realistic courses and expected outcomes for Yr 13 students. Professional Growth Cycle focus on improving planning. Ongoing monitoring using senior checkpoint data every five weeks to check students' progress and achievement to date. Caregivers are notified of concerns and Deans' follow up these concerns.</i>		
Outcomes	Year 13 Data for 2022		
	Yr 13 Students achieving level 2	YR 13 Students achievingLevel 3	Yr 13 Students achieving UE
2022	94%	47.4	36.8
Reasons for Variance	<i>Target not Achieved Disappointing performance by some students, especially in regard to externally assessed standards</i>		
Evaluation and actions for 2023	<i>For many years, Year 13 students have had six subjects on their timetable (college operates a six line timetable structure) In 2023, Year 13 most Year 13 students will study five subjects with a study line option. The rationale for this is to have students with a more manageable workload. "Doing Less Better"</i>		

<i>Strategic Goal</i>	<i>Improving Student Achievement</i>																																	
<i>Target for 2022</i>	<i>Achievement disparity between Maori students and the entire college cohort reduces to below 5%.</i>																																	
<i>Baseline Data</i>	<table border="1"> <thead> <tr> <th></th> <th colspan="2">2020</th> <th colspan="2">2021</th> </tr> <tr> <th></th> <th><i>Maori Students</i></th> <th><i>All Students</i></th> <th><i>Maori Students</i></th> <th><i>All Students</i></th> </tr> </thead> <tbody> <tr> <td><i>Year 11 NCEA Level 1</i></td> <td>47.8</td> <td>69.3</td> <td>37.5</td> <td>71.2</td> </tr> <tr> <td><i>Year 12 NCEA Level 2</i></td> <td>68.8</td> <td>85.7</td> <td>56.3</td> <td>74.5</td> </tr> <tr> <td><i>Year 13 NCEA Level 3</i></td> <td>76.9</td> <td>75.5</td> <td>54.5</td> <td>64.2</td> </tr> <tr> <td><i>Year 13 UE</i></td> <td>46.2</td> <td>52.8</td> <td>45.5</td> <td>34.6</td> </tr> </tbody> </table>					2020		2021			<i>Maori Students</i>	<i>All Students</i>	<i>Maori Students</i>	<i>All Students</i>	<i>Year 11 NCEA Level 1</i>	47.8	69.3	37.5	71.2	<i>Year 12 NCEA Level 2</i>	68.8	85.7	56.3	74.5	<i>Year 13 NCEA Level 3</i>	76.9	75.5	54.5	64.2	<i>Year 13 UE</i>	46.2	52.8	45.5	34.6
	2020		2021																															
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<i>Actions</i>	<p><i>Ongoing monitoring using senior checkpoint data every five weeks to check students' progress and achievement to date with Deans' follow up.</i> <i>Professional Growth Cycle focus on improving planning.</i> <i>Consultation with Maori Community to highlight Te Aroha College and National secondary school students' achievement and attendance concerns.</i></p>																																	
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<i>Reasons for Variance</i>	<p><i>Target achieved for Year 13 UE attainment, but disparity still exists for all levels of NCEA.</i> <i>Unfortunately, an issue that needs addressing nation-wide.</i></p>																																	
<i>Evaluation and actions for 2023</i>	<p><i>The following to continue in 2023</i> <i>Course counselling by Deans at start of year to ensure realistic courses and</i></p>																																	

	<p><i>expected outcomes for all senior students.</i></p> <p><i>Professional Growth Cycle focus is improving the achievement of a defined group of students (for all teachers)</i></p> <p><i>Ongoing monitoring using senior checkpoint data every five weeks to check students' progress and achievement to date with Deans' follow up.</i></p> <p><i>Ngā Manu Taupua has been set up for 2023. This is a whānau form class, one aim being to address attendance and achievement issue specific to Māori students.</i></p>
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<i>Strategic Goal</i>	<i>Improving Student Achievement</i>																														
<i>Target for 2022</i>	<i>Reducing the disparity between male and female achievement in NCEA to below 5% for all Year Levels.</i>																														
<i>Baseline Data</i>	<p><i>NCEA Data for 2020 and 2021</i></p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">2020</th> <th colspan="2">2021</th> </tr> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td>Year 11 NCEA Level 1</td> <td>65.9</td> <td>74.2</td> <td>72.7</td> <td>69.0</td> </tr> <tr> <td>Year 12 NCEA Level 2</td> <td>79.2</td> <td>92.0</td> <td>76.5</td> <td>71.4</td> </tr> <tr> <td>Year 13 NCEA Level 3</td> <td>61.5</td> <td>85.7</td> <td>52.6</td> <td>75.0</td> </tr> <tr> <td>Year 13 UE</td> <td>33.3</td> <td>67.9</td> <td>31.6</td> <td>55.0</td> </tr> </tbody> </table>		2020		2021			Male	Female	Male	Female	Year 11 NCEA Level 1	65.9	74.2	72.7	69.0	Year 12 NCEA Level 2	79.2	92.0	76.5	71.4	Year 13 NCEA Level 3	61.5	85.7	52.6	75.0	Year 13 UE	33.3	67.9	31.6	55.0
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Year 13 UE	33.3	67.9	31.6	55.0																											
<i>Actions</i>	<p><i>Course counselling by Deans at start of year to ensure realistic courses and expected outcomes for all students.</i></p> <p><i>Professional Growth Cycle focus on improving planning.</i></p> <p><i>Ongoing monitoring using senior checkpoint data every five weeks to check students' progress and achievement to date with Deans' follow up.</i></p>																														
<i>Outcomes</i>	<p><i>Data for 2022</i></p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">2022</th> </tr> <tr> <th></th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td>Year 11 NCEA Level 1</td> <td>59.5</td> <td>60.0</td> </tr> <tr> <td>Year 12 NCEA Level 2</td> <td>75.0</td> <td>57.1</td> </tr> <tr> <td>Year 13 NCEA Level 3</td> <td>40.9</td> <td>56.3</td> </tr> <tr> <td>Year 13 UE</td> <td>27.3</td> <td>50.0</td> </tr> </tbody> </table>		2022			Male	Female	Year 11 NCEA Level 1	59.5	60.0	Year 12 NCEA Level 2	75.0	57.1	Year 13 NCEA Level 3	40.9	56.3	Year 13 UE	27.3	50.0												
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<i>Reasons for Variance</i>	<i>Of note is the 2021 Level 1 male achievement flowing on to their 2022 Level 2 Male achievement (compared to females).</i>																														

	<p><i>In contrast/contradiction is the 2021 Level 2 male achievement which has dropped well below their female counterparts.</i></p>
<p><i>Evaluation and actions for 2023</i></p>	<p><i>In 2021, Level 2, male achievement higher than female achievement. The expectation that this would flow on to 2022 Level 3 achievement was not fulfilled. For many years, Year 13 students have had six subjects on their timetable (college operates a six line timetable structure)</i></p> <p><i>In 2023, Year 13 most Year 13 students will study five subjects with a study line option. The rationale for this is to have students with a more manageable workload. "Doing Less Better"</i></p>

<i>Strategic Goal</i>	<i>Improving Student Attendance</i>			
<i>Target for 2022</i>	<i>Attendance is lifted to over a level of 85% on a term by term basis.</i>			
<i>Baseline Data</i>	<i>Data for 2021 - Overall school attendance</i>			
		<i>Term 1 Attendance</i>	<i>Term 2 Attendance</i>	<i>Term 3 Attendance</i>
	<i>2021</i>	<i>80.8%</i>	<i>75.3%</i>	<i>77.4%</i>
<i>Actions</i>	<p><i>Ongoing follow up of absences by Form teachers and Deans for all Year levels.</i> <i>Ongoing referrals to Truancy Officer and Truancy Services.</i> <i>Covid related attendance/absence issues throughout the year after several weeks of closure.</i> <i>Noted that during school closures due to covid that students marked as present.</i> <i>Ongoing Attendance intervention tracking sheets kept up to date with actions taken.</i></p>			
<i>Outcomes</i>	<i>Data for 2022</i>			
		<i>Term 1 Attendance</i>	<i>Term 2 Attendance</i>	<i>Term 3 Attendance</i>
	<i>2022</i>	<i>82.7%</i>	<i>74.6%</i>	<i>76.9%</i>
<i>Reasons for Variance</i>	<p><i>Even though some extra actions were put in place to improve overall student attendance, rates for 2022 have remained similar to 2021.</i> <i>There were some caregiver condoned absences related to Smart Day, but those were not specific to just 2022.</i></p>			
<i>Evaluation and actions for 2023</i>	<p><i>Target Not Achieved!</i> <i>A summary would read as "disappointing. New actions have been tried but without success.</i> <i>Attendance monitoring/reporting for 2023 will be aligned to new "Ministry Targets"</i> <i>Caregivers will receive up to date reports of students' attendance throughout the year, via email. Ongoing reminders to caregivers of access to parent portal.</i></p>			

<i>Strategic Goal</i>	<i>Student Engagement - Wellbeing for Learning</i>
<i>Targets for 2022 and success towards meeting these targets</i>	<p><i>Target - To implement and advance a schoolwide student leadership programme to support the growth of leaders across all year levels.</i> <i>Target not met - Has reduced from the support for this in 2021.</i></p>
	<p><i>Target - Attendance cohort increases to 85%.</i> <i>See above. Target not met.</i></p>
	<p><i>Target - Academic awards included in assemblies.</i> <i>NCEA merit and excellence endorsements from previous year continue to be acknowledged at assemblies and in newsletters. These need to get into the "Te Aroha News" in years to come.</i></p>
	<p><i>Target - Assemblies focus on cultural and sporting success.</i> <i>Target met and ongoing, especially with acknowledgement of sporting success.</i> <i>Cultural has an intense focus on a few occasions during the year.</i></p>
	<p><i>Target - A cultural awards Assembly/Prizegiving to be held alongside/in addition to the Sports Prizegiving.</i> <i>Target partially met. Grease participation/achievements recognised but more cultural recognition possible.</i></p>
	<p><i>Target - That challenge awards, Te Aroha GREAT diploma and SVA are recognised throughout the year.</i> <i>Target not met. Community service aspect of GREAT award did not have the buy in to justify recognition, but limited number of students achieving SVA awards were recognised.</i></p>

<i>Strategic Goal</i>	<i>Staff Engagement - Wellbeing within the workforce</i>
<i>Targets for 2022 and success towards meeting these targets</i>	<i>Target - To embed psychosocial systems of reporting and concerns. Target met - Learning Areas now include the reporting of any psychosocial concerns as part of regular reports in Health and Safety section in meeting minutes. This requirement ongoing. Staff well-being surveys completed.</i>
	<i>Target - To improve and enhance school wide internal and external communication. Ongoing improvement with Week to Be, Calendar entries, Notification of and agendas for meetings, meeting minutes, Staff briefing minutes, Daily operational changes within school. Ongoing improvement with emails to caregivers about students' learning, calendar, notification of operational changes. In 2023, changing to electronic EOTC requirements including electronic permission slips.</i>

<i>Strategic Goal</i>	<i>School Finance and Property - Environment for Learning To develop an environment promoting effective learning</i>
<i>Targets for 2022 and success towards meeting these targets</i>	<i>Target - Exterior completion of B and D blocks Painting on track for completion mid 2023 Target - Focus on E Block upgrade. Decisions not made in 2022</i>
	<i>Target - Pavilion upgrade to the whare mātauranga that promotes a culture of inclusiveness and that recognises Māori culture in our kura. Target not met, though the pavilion is used for Ngā manu taupua (whānau formclass) To be addressed further in 2023.</i>