

TE AROHA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 116

Principal: Neil Harray

School Address: 106 Stanley Avenue

School Postal Address: P O Box 218, Te Aroha, 3342

School Phone: 07 884 8625

School Email: rjohnson@tacol.nz

Accountant / Service Provider:

Education  Services.
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TE AROHA COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Te Aroha College

Statement of Responsibility

For the year ended 31 December 2023

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

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

Debbie Burge

Full Name of Presiding Member

Neil Harvey

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

28-8-24

Date:

29/08/24

Date:

Te Aroha College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	6,471,371	5,342,685	5,534,266
Locally Raised Funds	3	446,317	161,926	322,009
Interest		61,017	-	11,901
Gain on Sale of Property, Plant and Equipment		522	-	-
Total Revenue		6,979,227	5,504,611	5,868,176
Expense				
Locally Raised Funds	3	170,286	36,426	87,787
Learning Resources	4	4,234,681	3,655,811	3,642,089
Administration	5	713,503	624,999	662,857
Interest		3,436	2,000	5,537
Property	6	1,478,270	945,264	1,229,575
Total Expense		6,600,176	5,264,500	5,627,845
Net Surplus / (Deficit) for the year		379,051	240,111	240,331
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		379,051	240,111	240,331

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,158,702	1,205,094	918,371
Total comprehensive revenue and expense for the year		379,051	240,111	240,331
Contribution - Furniture and Equipment Grant		61,813	-	-
Equity at 31 December		1,599,566	1,445,205	1,158,702
Accumulated comprehensive revenue and expense		1,599,566	1,445,205	1,158,702
Equity at 31 December		1,599,566	1,445,205	1,158,702

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,463,819	1,317,434	936,386
Accounts Receivable	8	301,929	272,687	321,525
GST Receivable		29,138	35,622	36,437
Prepayments		34,999	23,233	26,478
Inventories	9	2,772	2,738	2,876
Investments	10	11,500	11,500	11,500
		<u>1,844,157</u>	<u>1,663,214</u>	<u>1,335,202</u>
Current Liabilities				
Accounts Payable	12	577,151	529,395	580,790
Revenue Received in Advance	13	119,126	59,326	143,077
Provision for Cyclical Maintenance	14	100,472	77,127	45,667
Finance Lease Liability	15	61,769	57,775	57,535
Funds held in Trust	16	59,847	7,267	41,274
Funds held for Capital Works Projects	17	43,500	-	3,599
		<u>961,865</u>	<u>730,890</u>	<u>871,942</u>
Working Capital Surplus/(Deficit)		<u>882,292</u>	<u>932,324</u>	<u>463,260</u>
Non-current Assets				
Property, Plant and Equipment	11	889,106	605,934	926,397
		<u>889,106</u>	<u>605,934</u>	<u>926,397</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	122,603	28,768	183,580
Finance Lease Liability	15	49,229	64,285	47,375
		<u>171,832</u>	<u>93,053</u>	<u>230,955</u>
Net Assets		<u>1,599,566</u>	<u>1,445,205</u>	<u>1,158,702</u>
Equity		<u>1,599,566</u>	<u>1,445,205</u>	<u>1,158,702</u>

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,795,293	1,590,932	1,575,325
Locally Raised Funds		252,066	118,400	299,411
International Students		177,145	43,926	107,127
Goods and Services Tax (net)		7,299	-	2,727
Payments to Employees		(673,836)	(439,977)	(671,348)
Payments to Suppliers		(991,102)	(67,371)	(742,299)
Interest Paid		(3,436)	(2,000)	(5,537)
Interest Received		59,942	-	11,901
Net cash from/(to) Operating Activities		623,371	1,243,910	577,307
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(130,755)	(50,216)	(49,205)
Net cash from/(to) Investing Activities		(130,755)	(50,216)	(49,205)
Cash flows from Financing Activities				
Furniture and Equipment Grant		61,813	-	-
Finance Lease Payments		(71,801)	(92,477)	(66,244)
Loans Received		-	(20,000)	-
Funds Administered on Behalf of Other Parties		44,805	(108,000)	130,311
Net cash from/(to) Financing Activities		34,817	(220,477)	64,067
Net increase/(decrease) in cash and cash equivalents		527,433	973,217	592,169
Cash and cash equivalents at the beginning of the year	7	936,386	344,217	344,217
Cash and cash equivalents at the end of the year	7	1,463,819	1,317,434	936,386

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 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 Aroha College

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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	8 years 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,724,794	1,532,860	1,590,543
Teachers' Salaries Grants	3,548,190	3,073,512	3,019,595
Use of Land and Buildings Grants	1,112,733	671,152	859,358
Other Government Grants	85,654	65,161	64,770
	6,471,371	5,342,685	5,534,266

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	4,100	3,000	3,938
Curriculum related Activities - Purchase of goods and services	46,655	53,700	69,943
Fees for Extra Curricular Activities	122,427	18,500	89,977
Trading	517	-	643
Fundraising & Community Grants	405	-	64,365
Other Revenue	13,150	-	25,000
International Students	226,429	43,926	34,743
Ct House Rental	9,100	18,000	12,600
30 Hanna St Rental	20,800	20,800	20,800
School Van	2,734	4,000	-
	446,317	161,926	322,009
Expense			
Extra Curricular Activities Costs	120,202	18,500	61,860
Trading	104	-	(138)
Fundraising & Community Grant Costs	-	-	1,304
International Student - Student Recruitment	7,383	-	500
International Student - Employee Benefits - Salaries	9,113	3,926	6,364
International Student - Other Expenses	16,046	-	6,902
Ct House Rental	10,319	5,000	1,793
30 Hanna St Rental	3,538	5,000	5,104
School Van	3,581	4,000	4,098
	170,286	36,426	87,787
<i>Surplus for the year Locally raised funds</i>	276,031	125,500	234,222

During the year the School hosted 45 part-time international students (2022:0)



4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	178,194	199,834	174,481
Library Resources	6,658	3,600	2,231
Employee Benefits - Salaries	3,813,446	3,236,377	3,250,902
Staff Development	15,820	16,000	11,794
Depreciation	220,563	200,000	202,681
	4,234,681	3,655,811	3,642,089

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,365	6,365	6,180
Board Fees	3,512	4,000	3,795
Board Expenses	14,090	4,500	36,693
Intervention Costs & Expenses	33,498	-	51,783
Communication	14,087	17,100	16,823
Consumables	42,317	44,000	35,257
Operating Leases	2,047	-	13,930
Legal Fees	-	-	59,109
Other	59,909	28,600	35,426
Employee Benefits - Salaries	176,178	146,976	130,138
Insurance	21,724	23,000	19,464
Service Providers, Contractors and Consultancy	20,448	22,908	19,920
Healthy School Lunch Programme	319,328	327,550	234,339
	713,503	624,999	662,857

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,972	7,500	6,535
Consultancy and Contract Services	1,600	-	-
Cyclical Maintenance Provision	84,068	33,781	96,515
Grounds	24,536	8,500	14,533
Heat, Light and Water	48,678	44,500	45,994
Rates	8,937	12,000	17,779
Repairs and Maintenance	28,955	25,500	56,411
Use of Land and Buildings	1,112,733	671,152	859,358
Security	4,684	5,000	4,139
Employee Benefits - Salaries	158,107	137,331	128,311
	1,478,270	945,264	1,229,575

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1,463,819	1,317,434	936,386
Cash and cash equivalents for Statement of Cash Flows	<u>1,463,819</u>	<u>1,317,434</u>	<u>936,386</u>

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

Of the \$1,463,819 Cash and Cash Equivalents \$43,500 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	240	-	400
Receivables from the Ministry of Education	-	-	12,699
Interest Receivable	1,075	-	-
Banking Staffing Underuse	-	15,725	47,471
Teacher Salaries Grant Receivable	300,614	256,962	260,955
	<u>301,929</u>	<u>272,687</u>	<u>321,525</u>
Receivables from Exchange Transactions	1,315	-	400
Receivables from Non-Exchange Transactions	300,614	272,687	321,125
	<u>301,929</u>	<u>272,687</u>	<u>321,525</u>



9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	2,772	-	-
Uniforms	-	2,738	2,876
	<u>2,772</u>	<u>2,738</u>	<u>2,876</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	11,500	11,500	11,500
Total Investments	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>



11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	62,000	-	-	-	-	62,000
Buildings	112,589	-	-	-	(2,184)	110,405
Building Improvements	136,704	-	-	-	(9,843)	126,861
Furniture and Equipment	394,903	65,605	-	-	(65,583)	394,924
Information and Communication Technology	92,593	33,623	-	-	(53,045)	73,172
Motor Vehicles	11,166	-	-	-	(7,977)	3,189
Textbooks	442	-	-	-	(442)	-
Leased Assets	108,877	82,740	-	-	(80,438)	111,178
Library Resources	7,123	1,304	-	-	(1,051)	7,377
Balance at 31 December 2023	926,397	183,272	-	-	(220,563)	889,106

The net carrying value of equipment held under a finance lease is \$111,178 (2022: \$108,877)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	62,000	-	62,000	62,000	-	62,000
Buildings	168,000	(57,595)	110,405	168,000	(55,411)	112,589
Building Improvements	146,912	(20,051)	126,861	146,912	(10,208)	136,704
Furniture and Equipment	1,197,487	(802,563)	394,924	1,131,881	(736,978)	394,903
Information and Communication Technology	728,770	(655,598)	73,172	695,147	(602,554)	92,593
Motor Vehicles	111,039	(107,850)	3,189	111,039	(99,873)	11,166
Textbooks	178,852	(178,852)	-	178,852	(178,410)	442
Leased Assets	311,697	(200,519)	111,178	285,969	(177,092)	108,877
Library Resources	117,344	(109,967)	7,377	116,040	(108,917)	7,123
Balance at 31 December	3,022,101	(2,132,995)	889,106	2,895,840	(1,969,443)	926,397



12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	222,019	239,887	298,141
Accruals	6,365	6,000	6,180
Banking Staffing Overuse	19,976	-	-
Employee Entitlements - Salaries	300,614	256,962	260,955
Employee Entitlements - Leave Accrual	28,177	26,546	15,514
	<u>577,151</u>	<u>529,395</u>	<u>580,790</u>
Payables for Exchange Transactions	577,151	529,395	580,791
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>577,151</u>	<u>529,395</u>	<u>580,791</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue Received in Advance	-	-	25,231
Student Fees Received in Advance	31,462	59,326	24,224
International Students in Advance	23,100	-	72,384
Gateway	9,891	-	-
Funds & Reserves	54,673	-	21,238
	<u>119,126</u>	<u>59,326</u>	<u>143,077</u>



14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	229,247	72,114	132,732
Increase to the Provision During the Year	41,490	33,781	38,140
Use of the Provision During the Year	(90,240)	-	-
Other Adjustments	42,578	-	58,375
Provision at the End of the Year	223,075	105,895	229,247
Cyclical Maintenance - Current	100,472	77,127	45,667
Cyclical Maintenance - Non current	122,603	28,768	183,580
	223,075	105,895	229,247

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	63,049	57,775	60,752
Later than One Year and no Later than Five Years	49,421	64,285	48,412
Future Finance Charges	(1,472)	-	(4,254)
	110,998	122,060	104,910
Represented by			
Finance lease liability - Current	61,769	57,775	57,535
Finance lease liability - Non current	49,229	64,285	47,375
	110,998	122,060	104,910

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	59,847	7,267	41,274
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	59,847	7,267	41,274

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 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.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Cyclone		241712	-	12,000	-	-	12,000
D Block Roof Replacement		235680	3,599	-	(3,599)	-	-
Carpet Replacements		242979	-	31,500	-	-	31,500
Totals			3,599	43,500	(3,599)	-	43,500

Represented by:

Funds Held on Behalf of the Ministry of Education	43,500
Funds Receivable from the Ministry of Education	-

	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	-

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.

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,512	3,795
<i>Leadership Team</i>		
Remuneration	1,582,071	1,484,515
Full-time equivalent members	13.00	13.00
Total key management personnel remuneration	1,585,583	1,488,310

There are 8 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 9 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:

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	160 - 170
Benefits and Other Emoluments	2 - 3	5 - 6
Termination Benefits	-	80 - 90

Principal 2

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

Salary and Other Payments	160 - 170	-
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Other Employees

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

	2023	2022
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	5.00	7.00
110 - 120	8.00	3.00
120 - 130	6.00	1.00
130 - 140	0.00	1.00
160 - 170	1.00	-
	20.00	12.00

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:

	2023 Actual	2022 Actual
Total	-	\$81,500
Number of People	-	1

21. Contingencies

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

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

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.



22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$47,000 (2022:\$-3,586,751) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Cyclone	12,000	0	12,000
Carpet Replacements	35,000	0	35,000
Total	47,000	0	47,000

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,463,819	1,317,434	936,386
Receivables	301,929	272,687	321,525
Investments - Term Deposits	11,500	11,500	11,500
Total financial assets measured at amortised cost	<u>1,777,248</u>	<u>1,601,621</u>	<u>1,269,411</u>

Financial liabilities measured at amortised cost

Payables	577,151	529,395	580,790
Finance Leases	110,998	122,060	104,910
Total financial liabilities measured at amortised cost	<u>688,149</u>	<u>651,455</u>	<u>685,700</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.

26. Breach of Reporting Deadline 31 March

The School breached Section 135 of the Education and Training Act 2020 which requires the school to provide its draft financial statements to their auditor by 31 March 2023



Te Aroha College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Debbie Burge	Presiding Member	Elected	Sep 2025
Fiona Ryan	Parent Representative	Elected	Sep 2025
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 2023
Jessica Bray	Student Representative	Elected	Sep 2023
Jill Taylor	Other	Co-opted	Sep 2025

Te Aroha College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$8,851 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

CHARTER BASED ON NATIONAL EDUCATION AND LEARNING PRIORITIES



Analysis of Variance

Strategic Annual Plan
for

Te Aroha College
2023

AOV ANNUAL PLAN 2023

Te Aroha College acknowledges that many of the goals, targets and strategies are interrelated in achieving the various objectives of the NELP's.

Strategic Intent	Target	Actions	Evidence	Shift in practice/outcomes
Attendance				
Improve attendance	To increase the number of students attending 90% of the time or more from 46% to 60%. To decrease the number of students who are attending less than 70%	<ul style="list-style-type: none"> Consistent communication over expectations through assemblies, by FTs, Deans. Consistent communication with parents/whanau. Rewards, individual and group Academic mentoring by FTs. Working with attendance services 	Information and support via Newsletters, Letters home, under 70%, above 90%. Direct communication with parents via email and phone calls Term 3 attendance focus, incentives	

2023 Review

Target not met

Average rate of attendance for 90% or more - 36.55%
The number of students attending 0-70% increased

Interventions and initiatives.

There was greater communication about attendance to parents and students regarding attendance. Attendance information in May, July, September and December newsletters.

There is a lack of staff capability to analyse the attendance data. While we can produce attendance rates, they are a crude measure of student attendance patterns. In term 3 there was a focus on an incentive based approach to improve student attendance. This approach was led by the Deputy Principal. The incentives included;

- A weekly competition for the top form class with the highest percentage of students with 100%
- A draw for a student at each year level that had between 75-90% attendance
- A draw for a smart watch for one student that had over 90% attendance

There was a closer relationship with attendance services

Attendance rates

Year	Term	Total Students	# of students attending (% of days)				% of students attending (% of days)			
			90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70
2022	4	151	41	52	31	27	27.2	34.4	20.5	17.9
2023	1	340	178	71	34	57	52.4	20.9	10.0	16.8
	2	346	95	97	61	93	27.5	28.0	17.6	26.9
	3	352	140	73	51	88	39.8	20.7	14.5	25.0
	4	310	82	62	40	126	26.5	20.0	12.9	40.6

Using Every Day Matters data we will be able to compare 2024 attendance rates with 2023 rates and evaluate the effectiveness of interventions that will be put in place. Establish the school attendance data inline with MOE.

Regular attendance information sent to parents. Ongoing awareness of the importance of attendance and the correlation with academic and social success. Three weekly engagement reports will

Engagement				
Improve classroom engagement		<ul style="list-style-type: none"> • Authentic contexts • Student voice/agency • TAC pedagogy (ETP) • Regular communication with parents/whanau • Academic mentoring by FTs. 	Increase in NCEA endorsement rates	
Improve retention rates	Lift retention rates to 75% of students remaining until the 17th birthday.	<ul style="list-style-type: none"> • Academic mentoring by FTs • Careers counselling for all • Deans messaging at assemblies • Communication with parents/whanau • Expanded pathways • Student voice. 	End of year retention rates	
Expanding pathways		<ul style="list-style-type: none"> • Aspirational conversations with students • Careers counsellor proactive messaging. 	Agreements with major local employers	

2023 Review

A student engagement survey was completed in September 2023. This indicated that most felt they engaged in their learning.

There was a focus on having a calmer, more settled school environment with less disruption and anti-social behaviour during break times. There was some progress towards this less physical assaults occurring than previous years.

Supporting Te Ao Māori

Staff attended a staff-only-day at Tui Pā Marae. This day was led by Ngati Tumutumu to develop a greater connection between staff and our local iwi. This also included MOE NCEA Implementation Facilitators that could help link what the staff had learnt with the 2024 NCEA changes. This was the first time in 16 years the whole staff had attended an event at the marae.

During Term 3, staff were involved in weekly Te Reo Māori learning. Staff presented short learning messages linked to the Te Reo that they are using in their classes. Resources were collated easily accessed for future use.

Developing a more inclusive school

There was a focus on bringing in outside groups to help support different groups within the school. Examples were;

- A Pacific support group from Hamilton
- Addiction services to help students involved in drugs and alcohol
- Support for LGTBQ+ students

Recommendations for 2024

Time needed for regular year level assemblies to help create a better sense of belonging, receive common messaging and develop student leadership.

A revised Year 13 leadership structure is in place.

Retention rates - careers programme to start earlier, Year 9 and 10, more former students and current employers talking about their experiences

Student roll data

- 2024 1 March Roll Return has shown significant retention of senior students
- 2023 1 March 328
- 2024 1 March 408.8 - effective funding and staffing entitlement 406

Achievement				
Improve NCEA results	Reduce disparity in achievement to under 5% L1 - 80%, L2 - 75%, L3 - 70%, UE - 50%	<ul style="list-style-type: none"> • Checkpoint data (half-termly) • Communication with families & whanau 	Checkpoint data NCEA results	
Improve Y9 and Y10 outcomes		<ul style="list-style-type: none"> • Common assessment practice across curriculum. NZC levels • Consistent framework criteria • Progressions levels (new NZC) • Communication with parents/whanau by all teachers and FTs. • Impact of Parent Teacher interviews (review process) • Literacy focus • Junior school graduation 	Curriculum area achievement and progress updates	

2023 Review				
Achievement				
NCEA results - targets not met. Our NCEA results are disappointing, even confronting.				
Analysis.				
Level 1				
	2023	Disparity	2022	Change over time
All	46.0		59.8	Decrease of 13.5%
Male	45.9		59.5	Decrease of 13.6%
Female	46.0		60.0	Decrease of 14%
Māori	27.6	Significant, 24%	41.7	Decrease of 14.1%
NZE	52.3		60.7	Decrease of 8.4%
Level 2				
	2023	Disparity	2022	Change over time
All	59.4		66.7	Decrease 7.3%
Male	57.1	Some, 4%	75.0	Decrease 17.9%
Female	61.1		57.1	Increase 4%

Māori	50	Significant, 13.6%	50	Significant 21.4%
NZE	63.6		71.4	Decrease 7.8%

Level 3

	2023	Disparity	2022	Change over time
All	46.7		47.4	
Male	50.0		40.9	Increase 9.1%
Female	42.9	Some, 7.1%	56.3	Decrease 13.4%
Māori			45.5	
NZE	47.8		47.8	

University Entrance

	2023	Disparity	2022	Change over time
All	30		36.8	Decrease 6.8%
Male	31.3		27.3	Increase 4%
Female	28.6		50	Decrease 21.4%
Māori	0		45.5	Decrease 45.5%
NZE	34.8		30.4	Increase 4.4%

- Our current Year 13 students have performed at about the same level as in 2022.
- Our Endorsement levels are very high and compare very well to national and Equity Index (schools of a similar type). Endorsements indicate the level at which students have passed their NCEA assessments.
 - At Level 1 - 55% of those students that passed gained either a Merit or Excellence endorsement. This is amazing, the highest result for the last five years.
 - At Level 2, again our endorsements at Merit level are every high 23.7%, the highest percentage in the last five years. Our Excellence endorsement level is also very high in Year 12.

There is a general sense that if a student can pass NCEA there is a distinct chance that they will get a Merit or Excellence endorsement.

Heads of Learning have completed their self-review documents and their findings align with overall school trends.

What are we doing to address these results and improve our learning culture for 2024?

- 1) We have changed our time table structure to five 60 minute periods each day. This will ensure there is a greater frequency of lessons throughout the week. Teachers can plan for more intense targeted lessons.
- 2) At Year 9 and 10 there will be greater planning to cater for the range of students in each class. In each lesson there will be must do, should do and could do activities. These activities may be framed slightly differently in each subject however there is a clear expectation of what must be completed each lesson along with more challenging work for those students that need challenge and extension.
- 3) Additional Teacher Aides at Year 9 and 10. We are in the process of appointing two teacher aides at Year 9 and 10 to support students and allow teachers to work with students that need the greatest support.
- 4) Engagement Reports. Approximately three times per term, you will receive an Engagement Report for your child. The number system is a quick guide to how things are going in class for your child. A "3" is the expectation, the norm, all things going as they should be. If your child gets a "4" or "5" then things are going really well and something exceptional may have happened in that time frame. Conversely if your child gets a "2" then there is some level of concern. Please make contact with your respective Dean and teacher to discuss further. If your child receives a "1", a conversation should have happened already either from the teacher or Dean. This will indicate a serious concern regarding your child's learning or the learning of other students in the class.

This system is based on observations by the teachers and will take into account general effort, work completed, attitude to learning, contribution to class discussions, use of manners and use of respectful language. While some data may be available that could lead to further discussions, I have asked staff to make these judgments based on an overall impression rather than an onerous collection of multiple pieces of evidence.

Professional learning/staff meetings

- 2024 focus direction
 - Developing better systems, greater consistency of practice
 - Developing a learning culture
 - Differentiation at Year 9 and 10; Must do | Should do | Could do
 - Will require planning
 - The message is this year we are going to have work hard all year
 - NCEA results; challenging/confronting. Some key number to remember, help with motivation 46, 27, 0
 - Teaching Council of NZ; Code of Professional Responsibility

Checkpoint data process - review

The checkpoint data system was a 5 weekly check of students' progress towards NCEA. At week 5 and the end of each term teachers would collate students' NCEA grades and make a judgement about the likelihood of future achievement in the following 5 weeks. The Deputy Principal would collate the data and then distribute it to the Deans. The Deans would then meet with students of concern for the next five weeks. Letters of acknowledgement would be sent to those students who are doing very well and on track.

Review findings

- Most students did not engage with the process
- Letters home were helpful for engaged and present parents/families - probably not working well for our target students
- Discussion between the Dean and the student were seen as the most effective part of the process
- Teachers reflected that having this process helped with accountability and meeting deadlines
- Helped maintain focus to turn around student work and have it entered on KAMAR
- A major finding was that the credits available for students to possibly achieve throughout the year was not realistic. Deans would have conversations with students thinking they a certain number of possible assessments remaining when in reality these students were not meant to be entered into these assessments.

Recommendations

- Start of the year procedures to make sure students are accurately entered into the correct courses with the correct assessments
- Only complete once per term - approximately $\frac{2}{3}$ of the way through. Allow for end of Term discussions and follow up

Te Aroha College

Enacting Te Tiriti O Waitangi - 2023/2024

Te Aroha College is committed to enacting the principles of Te Tiriti O Waitangi.

Governance

- The Te Tiriti O Waitangi policy was reviewed in 2023
- The CEO of the Ngāti Tumutumu Trust co-opted onto the school board
- Karakia to open and close board meetings

Staff development

- Karakia before each morning staff briefing
- Waiata one morning each week
- The staff performed a waiata to the school during Matariki
- “Wero Wednesday” was introduced during Term Three 2023. This is where staff volunteered to share their use of Te Reo Māori from their curriculum areas
- Staff only day at Tui Pā Marae, November 20 2023. We spent the day at Tui Pā Marae learning from local iwi Ngāti Tumutumu about local history and then integrating into our curriculum areas. Supported by MOE staff.

Student development

- A whanau form class was established in 2023. This was specifically aimed at meeting the pastoral needs of our Māori students.
- Celebration of Matariki
- Year 9 and 10 students learnt the school haka at Year 9 and 10 camp
- Year 13 students learnt karakia and school haka at Year 13 camp
- Celebration of Te Wiki o Te Reo Māori
- Establishment of a learning support class, primarily for Māori students (Year 9-11)

Support systems

- The school to help support social worker/youth contact position
- Working with Ngāti Tumutumu to establish an Alternative Education service.
Discussions from Term Three 2023 - starting Term Three 2024