



Tangaroa College

Auditor's Report to the Board of Trustees

31 December 2022

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3. Summary of adjusted and unadjusted audit differences

3.1 Adjusted audit differences

As a result of our audit procedures, the following adjusting journals were posted for the year ended 31 December 2022:

#	Description	\$				
		Balance Sheet		Income Statement		Profit Impact
		DR	CR	DR	CR	
1	Reclassification of investments	300,000	300,000	-	-	-
TOTAL		300,000	300,000	-	-	-

We have communicated all amendments to financial statement disclosures that were identified during the audit and except for those detailed in section 3.2 below all have been updated in the financial statements.

3.2 Unadjusted audit differences

As a result of our audit procedures, the following adjusting journals remained unadjusted for the year ended 31 December 2022:

#	Description	\$				
		Balance Sheet		Income Statement		Profit Impact
		DR	CR	DR	CR	
1	Inflationary adjustment for cyclical maintenance provision	-	17,446	17,446	-	(17,446)
TOTAL		-	17,446	17,446	-	(17,446)

Unadjusted contingent liability disclosure related to former staff member claim made prior to 31 December 2022 in the amount of \$100,000.

Management has made an assessment that the individual and aggregate effect of the unadjusted audit differences was not material. We agree with this assessment.

2. Other matters to be communicated

In compliance with International Auditing Standards, we have an obligation to communicate certain aspects of our audit to you. The critical areas have been detailed in the previous sections, and the other matters that require communication are summarised as:

Matter to be communicated	Crowe comments
Significant accounting policies adopted or changed	There have been no significant accounting policies adopted or changed during the year.
Management judgements and estimates	Other than what has been disclosed in Section 1.5 no material accounting judgements identified.
Disagreement with management over the application of accounting principles, scope of the audit and disclosures	There have been no disagreements with management during the audit.
Any instances of fraud or non-compliance with legislative, regulatory or contractual requirements	No instances of fraud or non-compliance were detected during the audit.
Material uncertainty related to going concern	No matters of material uncertainty were noted.

1.7 Update on prior year observations and recommendations

In our audit for the year ended 31 December 2021 we identified a number of matters for the attention of the Trustees together with recommendations for management to consider. We consider the following matters to have been sufficiently addressed.

Prior Year Recommendation	Current Year Observation
<p>No Fixed asset stocktake or impairment review We recommend that the school should carry out a stock take of the fixed asset register at least once every three years to ensure that the register is up to date and reflective of the School's current fixed assets. This will help the school identify any assets that have been stolen, broken or need replacement. This can either be done as a full fixed asset stocktake or a rotation basis can be implemented, i.e. a different section of the school assets each year, covering the full School in 2-3 years.</p>	<p>Stocktake completed for IT equipment only so point will be re-reported</p>

1.8 Confidentiality

This report is strictly confidential and although it has been made available to management to facilitate discussions, it may not be taken as altering our responsibility to report to the Board of Trustees of the School directly.

The contents of this report should not be disclosed to third parties without our prior written consent.

1.6 Observations and recommendations arising from the audit

We highlight the following matters for the attention of the Board of Trustees together with recommendations for management to consider, to further strengthen the internal control environment of the School. These include any observations and recommendations arising from prior year audits that have not yet been satisfactorily resolved, or still require further attention of the Board of Trustees.

1.6.1 No fixed asset stock take or impairment review

Observation

From our discussions with the School, we noted that the school has not recently performed a stock take of the school's fixed assets (other than IT equipment). The last full stock take was noted in 2018.

Impact

Performing fixed asset stocktakes assists in identifying fixed assets subject to damage, obsolescence, curriculum changes and also in identifying fixed assets no longer in use.

Recommendation

We recommend that the school should carry out a stock take of the fixed asset register at least once every three years to ensure that the register is up to date and reflective of the School's current fixed assets. This will help the school identify any assets that have been stolen, broken or need replacement. This can either be done as a full fixed asset stocktake or a rotation basis can be implemented, i.e. a different section of the school assets each year, covering the full School in 2-3 years.

1.6.2 Classification of cash balances

Observation

During our audit we noted that the School had classified \$1,675,762 as current investments within its financial statements at 31 December 2022.

Upon further examination we noted that \$300,000 of these funds had an original maturity of less than 90 days and as such an adjustment was made to the School's financial statements to reclassify this balance from investments to cash and cash equivalents.

Impact

The School had not classified balances correctly between cash and cash equivalents and investments in the financial statements. An adjustment was raised in this regard. Refer to section 3.1 for details.

Recommendation

We recommend that the School review its procedures for ensuring that cash balances and investments are correctly reflected in the draft financial statements presented by the School.

Our uncorrected and corrected audit differences are included in Section 3 of this report for the consideration of the Board of Trustees.

Audit Risk	Audit Response
<p>Cyclical Maintenance</p> <ul style="list-style-type: none">▪ The cyclical maintenance provision does not contain all obligations of the school and does not reflect management's best estimate	<ul style="list-style-type: none">▪ Reviewed the school's cyclical maintenance calculation and ensured that the provision was made in accordance with the school's 10 Year Property Plan (10YPP)▪ Obtain an understanding of the process taken to prepare the 10YPP and ensured that a person with suitable experience has prepared the plan.▪ No evidence of material misstatement of the school's cyclical maintenance provision was found as a result of our procedures.

1.5 Outcomes from audit of key performance report risk areas

Key audit and accounting issues arising during the year relate to those areas of audit focus as listed below:

Audit Risk	Audit Response
<p>Fraud in revenue recognition</p> <ul style="list-style-type: none"> Locally raised funds are a specific audit risk identified by the Office of the Auditor General. This revenue stream is susceptible to fraud risks over completeness of revenue. There are specific accounting judgements in the application of the School's accounting policies for key revenue streams. 	<ul style="list-style-type: none"> We reviewed the reliability of the accounting controls and systems for each significant revenue stream. We compared an external confirmation of government grants paid to the School to the revenue recorded in the School's financial statements. We prepared an independent expectation of the School's revenue for the year and compared against actual revenue recorded. Explanations were sought for differences in excess of our tolerable variance.
<p>Management override of controls</p> <ul style="list-style-type: none"> The risk of management overriding controls exists in all entities and is a mandatory significant risk to be addressed by the auditor. Material misstatement of financial statements due to fraud often involve the manipulation of the financial reporting process by recording inappropriate or unauthorised journal entries, bias in accounting estimates and the existence of significant transactions outside the normal course of business. 	<ul style="list-style-type: none"> Professional scepticism was maintained while undertaking audit procedures on subjective balances in the School's financial statements, including the provision for cyclical maintenance. Journals posted into the general ledger were selected on a sample basis and traced back to supporting documents to verify that they were appropriate.
<p>Probity of expenditure</p> <ul style="list-style-type: none"> The probity of expenditure is a specific requirement of the Office of the Auditor General and considers the appropriate use of public funds. 	<ul style="list-style-type: none"> We maintained alertness for, and an awareness of, issues and risks with effectiveness and efficiency, waste, and a lack of probity or financial prudence We tested on a sample basis areas of sensitive expenditure and assessed whether individual staff members had been provided with actual or perceived private benefits. Ensured expenses selected for testing met probity guidelines set by the Ministry of Education and the Office of the Auditor General.

19 June 2023

Karl Tusini-Rex
Chairperson
Tangaroa College
PO Box 61-476
Otara
Auckland 2023
New Zealand

Attention: Karl Tusini-Rex

Dear Trustees

Annual Financial Statement Audit for the Year Ended 31 December 2022

We have recently completed our financial statement audit of Tangaroa College (the "School") for the year ended 31 December 2022, and we have pleasure in providing our report on the results of the audit process.

If you require further information on the matters raised in this report please do not hesitate to make contact.

We would like to take this opportunity to thank management and staff for the courtesy and assistance extended to us throughout the audit process.

Yours sincerely
Crowe New Zealand Audit Partnership**Kurt Sherlock**
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1. Results of the Audit Process

1.1 Scope and purpose of audit engagement

We have completed our audit of the School's annual financial statements for the year ended 31 December 2022 and issued our audit opinion. Based on our audit procedures we can confirm the annual financial statements presents fairly, in all material respects, the financial position of the School as at 31 December 2022 and its financial performance and cash flows for the year then ended.

Obtaining reasonable assurance that the financial statements are free of material misstatement, involved us making an assessment of the risk of material misstatement, whether due to fraud or error, and then applying audit procedures, using our professional judgment, to mitigate that risk. While we considered internal control relevant to the preparation of your annual financial statements, our audit procedures mainly comprised substantive tests (i.e. transactional and confirmation type testing).

Our audit procedures are designed primarily for the purpose of expressing an opinion on your annual financial statements. We do not examine every transaction, due to the scope of the audit engagement; there is an unavoidable risk that some misstatements or errors may remain undiscovered. Our report does not include all possible improvements to your internal controls, which a more extensive review might satisfy.

1.2 Responsibilities of the Board of Trustees

The Board of Trustees are responsible for the preparation and fair presentation of the financial statements which fairly reflect the financial position of the School as at 31 December 2022 and the financial performance for the year ended on that date.

To meet this objective, the Board of Trustees are ultimately responsible for the maintenance of proper accounting records and an adequate system of internal controls to minimise the risk of material financial statement misstatement.

1.3 Independence statement

Members of the Audit Team and Partners of Crowe have confirmed their independence from the School for the year ended 31 December 2022.

1.4 Materiality

Materiality is defined as the magnitude of omission or misstatement individually, or in aggregate that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person would have been changed or influenced by such omissions or misstatement. It is a matter of professional judgment and is influenced by quantitative and qualitative factors.

For the 31 December 2022 audit the materiality level was set at \$314,000. We consider that the cumulative and individual effect of all balances and movements above materiality to be significant.

Tangaroa College

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	58
Principal:	Chris Bean
School Address:	Haumia Way, Otara, Auckland
School Postal Address:	PO Box 61476, Manukau 2159
School Phone:	09 274 5764
School Email:	office@tangaroa.school.nz
Accountant / Service Provider:	School Finance Hub

Tangaroa College

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How position Gained	Term Expired/Expires
Davida Suasua	Principal		
Christine Pili	Acting Principal		
Karl Tusini-Rex	Presiding Member	Voted by BOT members	2025
Maggie Anitelea	BOT Member	Voted by the community	2025
Tautiaga TiaTia	BOT Member	Voted by the community	2025
Merry Faumuina	BOT Member	Voted by the community	2025
Tutavake Petero	BOT Member	Voted by the community	2025
Salarina Viliamu	Student Representative	Voted by the Students	2025
Allan Va'a	Presiding Member	Triennial Election	Deceased
Joe Fealoa'i	Co Opted Trustee	Co Opted	2022
Rachel Mattocks	Elected Parent Trustee	Triennial Election	2022
Scott Tulua	Elected Parent Trustee	Triennial Election	2022
Renee Tawhi	Staff Trustee	Triennial Election	2022
Lena Ioane	Student Trustee	Annual Election	2022

Tangaroa College

Annual Report - For the year ended 31 December 2022

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Other Information

Analysis of Variance

Kiwisport

Tangaroa 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.

Kari Tuisini-Rux

Full Name of Presiding Member

[Handwritten Signature]

Signature of Presiding Member

31.05.23

Date:

Chris Bean

Full Name of Principal

[Handwritten Signature]

Signature of Principal

31/5/23

Date:

Tangaroa College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	11,742,604	9,379,317	10,569,071
Locally Raised Funds	3	761,926	691,348	778,200
Interest Income		36,638	19,000	19,971
Gain on Sale of Property, Plant and Equipment		3,215	-	-
Total Revenue		12,544,383	10,089,665	11,367,242
Expenses				
Locally Raised Funds	3	32,188	37,000	44,051
Learning Resources	4	8,153,990	7,272,956	7,964,505
Administration	5	1,752,957	512,700	837,258
Finance		6,603	5,700	6,288
Property	6	2,634,269	2,380,293	2,409,783
Loss on Disposal of Property, Plant and Equipment		-	-	14,946
Total Expenses		12,580,007	10,208,649	11,276,831
Net Surplus / (Deficit) for the year		(35,624)	(118,984)	90,411
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(35,624)	(118,984)	90,411

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

Tangaroa 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	5,095,945	5,095,945	4,949,483
Total comprehensive revenue and expense for the year	(35,624)	(118,984)	90,411
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	56,051
Equity at 31 December	5,060,321	4,976,961	5,095,945

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.

Tangaroa 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	1,293,765	155,452	178,263
Accounts Receivable	8	577,521	767,000	678,326
GST Receivable		-	6,000	5,787
Prepayments		19,497	22,000	21,540
Investments	9	1,375,762	1,100,000	1,692,694
Funds Receivable for Capital Works Projects	15	25,533	-	82,214
		<u>3,292,078</u>	<u>2,050,452</u>	<u>2,658,824</u>
Current Liabilities				
GST Payable		2,302	-	-
Accounts Payable	11	851,398	656,000	653,818
Revenue Received in Advance	12	237,055	24,000	191,084
Provision for Cyclical Maintenance	13	-	19,800	130,409
Finance Lease Liability	14	43,537	44,500	41,622
Funds held for Capital Works Projects	15	1,053,006	-	10,643
		<u>2,187,298</u>	<u>744,300</u>	<u>1,027,576</u>
Working Capital Surplus/(Deficit)		1,104,780	1,306,152	1,631,248
Non-current Assets				
Property, Plant and Equipment	10	4,247,018	3,805,201	3,563,416
Capital Works in Progress		-	-	58,307
		<u>4,247,018</u>	<u>3,805,201</u>	<u>3,621,723</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	249,231	90,892	89,424
Finance Lease Liability	14	42,246	43,500	67,602
		<u>291,477</u>	<u>134,392</u>	<u>157,026</u>
Net Assets		<u><u>5,060,321</u></u>	<u><u>4,976,961</u></u>	<u><u>5,095,945</u></u>
Equity		<u><u>5,060,321</u></u>	<u><u>4,976,961</u></u>	<u><u>5,095,945</u></u>

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

Tangaroa College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		3,726,964	3,074,101	3,204,896
Locally Raised Funds		773,188	421,925	866,437
Goods and Services Tax (net)		8,089	(213)	1,258
Payments to Employees		(2,368,537)	(1,839,376)	(2,014,144)
Payments to Suppliers		(1,409,340)	(1,756,327)	(1,694,106)
Interest Paid		(6,603)	(5,700)	(6,288)
Interest Received		28,899	20,216	24,800
Net cash from/(to) Operating Activities		752,660	(85,374)	382,853
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,191	(106,822)	-
Purchase of Property Plant & Equipment (and Intangibles)		(1,049,336)	(471,516)	(729,763)
Purchase of Investments		-	592,694	-
Proceeds from Sale of Investments		316,932	-	279,591
Net cash from/(to) Investing Activities		(731,213)	14,356	(450,172)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	56,051
Finance Lease Payments		(34,748)	(23,364)	(40,431)
Funds Administered on Behalf of Third Parties		1,128,803	71,571	(170,250)
Net cash from/(to) Financing Activities		1,094,055	48,207	(154,630)
Net increase/(decrease) in cash and cash equivalents		1,115,502	(22,811)	(221,949)
Cash and cash equivalents at the beginning of the year	7	178,263	178,263	400,212
Cash and cash equivalents at the end of the year	7	1,293,765	155,452	178,263

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.

Tangaroa College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Tangaroa 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 reports 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 13.

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 10.

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

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 14. If applicable, future operating lease commitments are disclosed in note 21b.

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 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.

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

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 - School	10-50 years
Furniture and equipment	10-15 years
Information and communication technology	5 years
Motor vehicles	5-10 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

k) Impairment of property, plant, and equipment

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 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 assets'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 the valuer's approach to determining market value.

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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from Alternative Education, TPU and donations from outside organisations 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) 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's 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.

p) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7-10 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.

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

q) Financial Instruments

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

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

r) 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) 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.

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	4,565,151	2,985,674	3,427,881
Teachers' Salaries Grants	5,276,874	4,708,000	5,436,389
Use of Land and Buildings Grants	1,812,694	1,610,935	1,610,935
Other Government Grants	87,885	74,708	93,866
	<u>11,742,604</u>	<u>9,379,317</u>	<u>10,569,071</u>

The school has opted in to the donations scheme for this year. Total amount received was \$118,500.

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	290,298	195,000	226,517
Curriculum related Activities - Purchase of goods and services	15,290	-	10,775
Fees for Extra Curricular Activities	38,422	27,500	48,171
Trading	5,499	10,000	7,175
Other Revenue	412,417	458,848	485,562
	<u>761,926</u>	<u>691,348</u>	<u>778,200</u>
Expenses			
Extra Curricular Activities Costs	26,757	33,500	38,852
Other Locally Raised Funds Expenditure	5,431	3,500	5,199
	<u>32,188</u>	<u>37,000</u>	<u>44,051</u>
Surplus/ (Deficit) for the year Locally raised funds	<u><u>729,738</u></u>	<u><u>654,348</u></u>	<u><u>734,149</u></u>

Donations include the following:

- NZ Lottery Grant \$166,952 for the COLA structure
- The Trusts Community Foundation \$37,537 for the purchase of computers
- Milestone Foundation grant \$16,773 for media equipment
- Tu Manawa Active Aotearoa Funding and CLM Community Sport \$23,470

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	556,031	622,238	469,174
Equipment Repairs	-	1,000	778
Information and Communication Technology	176,563	188,890	175,958
Library Resources	4,617	10,000	3,858
Employee Benefits - Salaries	6,977,397	6,020,828	6,899,124
Staff Development	31,769	33,000	29,120
Depreciation	407,613	397,000	386,493
	<u>8,153,990</u>	<u>7,272,956</u>	<u>7,964,505</u>

In term 3 the members of the leadership team travelled to Australia at a cost of \$11,396 to attend an annual conference - Edutech for professional development. This professional development had been planned two years ago but was cancelled due to covid.

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	11,513	12,000	9,723
Board Fees	19,651	15,000	17,187
Board Expenses	41,233	45,000	10,800
Healthy School Lunch Programme	1,041,457	-	309,317
Communication	18,662	23,000	21,951
Consumables	(6,712)	3,500	3,024
Legal Fees	2,609	-	-
Other	94,364	59,000	63,427
Employee Benefits - Salaries	447,356	306,200	337,708
Insurance	21,162	12,000	19,081
Service Providers, Contractors and Consultancy	61,662	37,000	45,040
	<u>1,752,957</u>	<u>512,700</u>	<u>837,258</u>

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	29,702	37,000	28,753
Consultancy and Contract Services	172,165	174,000	162,215
Cyclical Maintenance Provision	53,933	34,358	24,239
Grounds	23,194	27,000	16,956
Heat, Light and Water	125,878	117,000	146,938
Repairs and Maintenance	130,434	130,000	155,015
Use of Land and Buildings	1,812,694	1,610,935	1,610,935
Security	40,941	30,000	37,053
Employee Benefits - Salaries	245,328	220,000	227,679
	<u>2,634,269</u>	<u>2,380,293</u>	<u>2,409,783</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	993,765	155,452	178,263
Short-term Bank Deposits	300,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,293,765</u>	<u>155,452</u>	<u>178,263</u>

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

Of the \$1,293,765 Cash and Cash Equivalents and investments of \$1,375,762, \$1,053,006 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 \$1,293,765 Cash and Cash Equivalents and investments \$1,375,762, \$121,389 of unspent funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	140,704	310,000	208,648
Receivables from the Ministry of Education	-	-	12,732
Interest Receivable	15,955	7,000	8,216
Teacher Salaries Grant Receivable	420,862	450,000	448,730
	<u>577,521</u>	<u>767,000</u>	<u>678,326</u>
Receivables from Exchange Transactions	156,659	317,000	216,864
Receivables from Non-Exchange Transactions	420,862	450,000	461,462
	<u>577,521</u>	<u>767,000</u>	<u>678,326</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,375,762	1,100,000	1,692,694
	<u>1,375,762</u>	<u>1,100,000</u>	<u>1,692,694</u>
Total Investments	<u>1,375,762</u>	<u>1,100,000</u>	<u>1,692,694</u>

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings - School	2,432,983	778,546	(22,845)	-	(89,684)	3,099,000
Furniture and Equipment	483,665	123,869	-	-	(103,050)	504,484
Information and Communication Technology	281,598	182,582	-	-	(133,645)	330,535
Motor Vehicles	191,734	-	-	-	(25,252)	166,482
Leased Assets	106,693	22,358	(615)	-	(46,725)	81,711
Library Resources	66,743	11,594	(4,274)	-	(9,257)	64,806
Balance at 31 December 2022	3,563,416	1,118,949	(27,734)	-	(407,613)	4,247,018

The net carrying value of furniture and equipment held under a finance lease is \$81,711 (2021: \$106,693)

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	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	4,148,686	(1,049,686)	3,099,000	3,393,241	(960,258)	2,432,983
Furniture and Equipment	2,116,175	(1,611,691)	504,484	2,132,253	(1,648,588)	483,665
Information and Communication Technology	1,395,226	(1,064,691)	330,535	1,396,163	(1,114,565)	281,598
Motor Vehicles	273,168	(106,686)	166,482	298,556	(106,822)	191,734
Leased Assets	294,167	(212,456)	81,711	282,860	(176,167)	106,693
Library Resources	198,044	(133,238)	64,806	199,206	(132,463)	66,743
Balance at 31 December	8,425,466	(4,178,448)	4,247,018	7,702,279	(4,138,863)	3,563,416

Tangaroa College
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2022

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	309,518	110,000	108,740
Employee Entitlements - Salaries	487,791	512,000	511,445
Employee Entitlements - Leave Accrual	54,089	34,000	33,633
	<u>851,398</u>	<u>656,000</u>	<u>653,818</u>
Payables for Exchange Transactions	851,398	656,000	653,818
	<u>851,398</u>	<u>656,000</u>	<u>653,818</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry	115,666	14,000	13,013
Other	121,389	10,000	178,071
	<u>237,055</u>	<u>24,000</u>	<u>191,084</u>

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	219,833	219,833	195,594
Increase to the Provision During the Year	34,356	34,358	24,239
Use of the Provision During the Year	(24,535)	(143,499)	-
Other Adjustments	19,577	-	-
Provision at the End of the Year	249,231	110,692	219,833
Cyclical Maintenance - Current	-	19,800	130,409
Cyclical Maintenance - Non current	249,231	90,892	89,424
	249,231	110,692	219,833

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 schools 10 Year Property plan.

14. 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	47,742	48,705	47,156
Later than One Year and no Later than Five Years	43,946	45,200	71,590
Future Finance Charges	(5,905)	(5,905)	(9,522)
	85,783	88,000	109,224
Represented by			
Finance lease liability - Current	43,537	44,500	41,622
Finance lease liability - Non current	42,246	43,500	67,602
	85,783	88,000	109,224

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

15. 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 project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts / Receivable from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
B Block Toilet Upgrade		10,530	(10,530)	-	-	-
TPU Upgrade		(23,639)	-	-	-	(23,639)
ILE Project D		(24,327)	1,525,000	(463,818)	-	1,036,855
Electrical Upgrade		113	2,596	(5,465)	2,756	-
Caretakers Office/Bathroom		(14,571)	14,571	-	-	-
Landscaping/Pedestrian		(3,253)	10,564	-	(7,311)	-
Emergency Drainage/Subsidence		(447)	447	-	-	-
Outdoor Deck Replacement		(12,797)	35,244	-	(22,447)	-
Vector Upgrade		(3,180)	345,822	(326,491)	-	16,151
Damaged Ceiling Tiles Gym		-	13,500	(15,394)	-	(1,894)
Totals		(71,571)	1,937,214	(811,168)	(27,002)	1,027,473

Represented by:

Funds Held on Behalf of the Ministry of Education	1,053,006
Funds Receivable from the Ministry of Education	(25,533)
	<u>1,027,473</u>

	2021	Opening Balances	Receipts / Receivable from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
B Block Toilet Upgrade		23,000	-	(12,470)	-	10,530
TPU Upgrade		(23,639)	-	-	-	(23,639)
Security & Fire Upgrade		(30,783)	28,167	-	2,616	-
Roof Replacement		978	-	-	(978)	-
ILE Project D		58,420	-	(82,747)	-	(24,327)
Site Drainage		(1,875)	16,988	(15,188)	75	-
Electrical Upgrade		92,158	-	(92,045)	-	113
Heatpumps		5,483	(4,606)	(877)	-	-
Block D Carpark		28,696	(8,351)	(20,345)	-	-
Caretakers Office/Bathroom		(44,704)	-	133	30,000	(14,571)
Landscaping/Pedestrian		(2,024)	95,073	(96,302)	-	(3,253)
Drink Fountains		9,577	(7,422)	(2,155)	-	-
Toilet Upgrade		(16,608)	15,117	-	1,491	-
Emergency Drainage/Subsidence		-	16,313	(16,760)	-	(447)
Outdoor Deck Replacement		-	94,486	(107,283)	-	(12,797)
Vector Upgrade		-	-	(3,180)	-	(3,180)
Totals		98,679	245,765	(449,219)	33,204	(71,571)

Represented by:

Funds Held on Behalf of the Ministry of Education	10,643
Funds Receivable from the Ministry of Education	(82,214)
	<u>(71,571)</u>

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

16. Funds Held for Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expense is included in the school's Statement of Comprehensive Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

17. 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.

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

18. 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	19,651	17,187
<i>Leadership Team</i> Remuneration Full-time equivalent members	761,557 7	784,868 6
Total key management personnel remuneration	781,208	802,055

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. 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	140-150	190-200
Benefits and Other Emoluments	-	0-5
Termination Benefits	-	-

Acting Principal 2

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	150-160	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

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
120-130	2.00	2.00
110-120	4.00	4.00
100-110	7.00	10.00
	13.00	16.00

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

Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

19. 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	-	-
Number of People	-	-

20. Contingencies

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

(Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry'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.

Support Staff and Teacher Aide Settlements

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.

21. Commitments

(a) Capital Commitments

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

Block D ILE project with a total cost of \$2,155,103 which will be mainly funded by the Ministry of Education. \$1,592,813 has been received of which \$555,959 has been spent on the project to date. The boards contribution to this project will be \$166,324.

Vector Upgrade project a with a projected cost of \$384,247. This project is fully funded by the Ministry and \$345,822 has been received of which \$329,671 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into contracts for operating commitments. (2021:Nil)

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TANGAROA COLLEGE'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Tangaroa College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Tangaroa College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

22. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Financial assets measured at amortised cost			
Cash and Cash Equivalents	\$ 1,293,765	\$ 155,452	\$ 178,263
Receivables	577,521	767,000	678,326
Investments - Term Deposits	1,375,762	1,100,000	1,692,694
Total Financial Assets Measured at Amortised Cost	3,247,048	2,022,452	2,549,283
Financial liabilities measured at amortised cost			
Payables	851,398	656,000	653,818
Finance Leases	85,783	88,000	109,224
Total Financial Liabilities Measured at Amortised Cost	937,181	744,000	763,042

23. Events After Balance Date

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

24. Comparatives

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Variance Reporting, Kiwisport funding Statement and Good Employer Statement but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance Reporting



School Name:	Tangaroa College
School Number:	0058

Strategic Aim:	<p>Mission Statement: At Tangaroa College we are committed to nurture in each student a belief in self, a commitment to achieve, and the spirit of aroha</p> <p>Vision: At Tāngāroa College we excel in education through: Innovative learning, a tradition of caring, and partnerships.</p>
Annual Aim:	<p>Annual Aim 1: To provide high quality innovative teaching and learning across all areas</p> <p>Annual Aim 2: To provide the resourcing and infrastructure needed to effectively deliver an innovative educational experience</p>
Target:	<p>Annual Aim 1 - Target:</p> <p>A) Having an effective staff development process including the provision of professional learning and development informed by research that is focussed on robust inquiries, effective pedagogies, and an effective and purposeful appraisal system</p> <p>B) Develop and enhance the innovative learning practices and eLearning platforms to enable the application of modern pedagogies in lessons</p> <p>C) Using assessment and engagement data to inform teaching and learning strategies to increase student achievement</p> <p>Annual Aim 1 - Action Plan:</p> <ul style="list-style-type: none"> Encourage staff to participate in Professional Development opportunities (supported by external providers) Develop and implement a new Professional Growth Cycle (in line with MoE guidelines) Tutor Programs being Focused on Academic Mentoring Learning charter Kaupapa (increase uptake of Careers Central) Continue to develop Thematic and Integrated course in Junior Programmes Strategic Plan for e-learning with clear outcomes for teaching and learning Assessment data analysed by teachers, HoLs, deans and Senior leaders. Extended Leadership team reviews data to track students achievement <p>Annual Aim 2 - Target:</p> <p>A) Implement the 10 year development plan (Property Plan)</p> <p>B) Identify and develop facilities that support a forward thinking</p> <p>Annual Aim 2 - Action Plan</p> <ul style="list-style-type: none"> D block upgraded and remodelled External person fundraising for resources with clear a wish



	<p>future focused education</p> <p>C) Identify and develop facilities that support comprehensive e-Learning across the school.</p>	<p>list of purchasing resources for the school</p> <ul style="list-style-type: none"> • Cover for the back courts • School Vans • Spaces remodelled for e-learning opportunities 'C Block'
<p>Baseline Data:</p>	<p>Annual Aim 1:</p> <ul style="list-style-type: none"> • 2021 Staff participation in PLD was: 4 Teacher Only Days, 14 After School staff PLD meetings and 101 individual requests for external PLD • Appraisal Process included around 4 Documents with approximately 25-30 pages to process and complete • Careers Central: 613 Academic Mentoring conversations documented • Thematic Projects Student Achievement Data: Data unavailable - extremely limited attendance during lockdowns (approx 70 across Yr 9 and 10) • Integrated Curriculum Student Achievement Data: Data unavailable - extremely limited attendance due to lockdowns • NCEA Achievement Data <ul style="list-style-type: none"> ○ Yr 11: 39.1% ○ Yr 12: 60.4% ○ Yr 13: 62.9% ○ UE: 22.7% ○ Literacy: 11 - 85%, 12 - 93.3%, 13 - 98.5% ○ Numeracy: 11 - 64.7%, 12 - 87.2%, 13 - 97% • Pilot Achievement Data: <ul style="list-style-type: none"> ○ Literacy: W - 53.8%, R - 69.2% (13 students) ○ Numeracy: 71.4% (7 students) ○ Science: 1.1 - 100% (8 students), 1.2 - 52.2% (67 students), 1.3 - 63.8% (80 students) <p>Annual Aim 2:</p> <ul style="list-style-type: none"> • D-Block had not been touched since the school was built (circa 1976) • No sponsorship funds (external) were acquired in 2021 • School Vans were about 15 years old and capacity was 20 seats across the 2 x vans • The Transitions department consisted of 1 x staff member in 2021 and had no 'classroom' space. Future Pathway opportunities were limited to such things as a Year 12 & 13 Future Pathways subject option and Military Academies. There was more of a focus on Careers (pathway to university). 	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Annual Aim 1</p> <p>A)</p> <ul style="list-style-type: none"> Held regular full staff professional development days/meetings Encouraged staff to attend external PLD Implemented a new PGC system 	<p>A)</p> <ul style="list-style-type: none"> 7 Full ToD, 16 after school PLD sessions (increase of 3 and 2) 111 individual PLD requests (increase of 10) PGC: Consultation with staff to get feedback on MoE documents (feedback on sheets) New PGC involves just one document, delivered via Google Classroom, about 4 pages long. Iterative approach. Completed by all and anecdotal feedback was this was liked (simpler) 	<p>A)</p> <p>This was the first real year back with less Covid-19 disruption. This allowed for more PLD to be held in person. The rollout of new standards and curriculum is also getting closer so this increased both the requirement and the interest/perceived relevance to staff.</p> <p>School-based PLD was generally reactive in nature and was also focused on a number of initiatives (which was in large part because the school was trying to re-coup after two years of disruption)</p> <p>PGC: We worked with staff on their thoughts before a document was developed which increased buy-in. The resulting document was much simpler to complete as part of a busy day/year, but was also connected to their own interests and classroom. The iterative nature of the PGC also felt more manageable as it could be small changes implemented more naturally compared to large scale projects.</p> <p>The method with which the PGC was distributed also seemed to be well liked. Lockdowns meant teachers had become more familiar with Google Classroom and this provided a central place to continually refer back to and for HoLs to locate and manage</p>	<p>A)</p> <p>In 2023, the SLT intend to apply a more cohesive approach to PLD. Whilst individual PLD will still be encouraged and supported, school provided PLD will have fewer focuses (new curriculum/standards including literacy/numeracy and improving student learning behaviours in the classroom - both behavioural and agency)</p> <p>By being focussed/cohesive in PLD approaches, the intent is that greater movement on those fewer focuses will be achieved. Support from external agencies may be needed to further support this (Kahui Ako/MoE Lit/Num support agencies)</p> <p>The PGC document and distribution method will be maintained, however with the 'big question' updated and aligned to the focus mentioned above.</p>

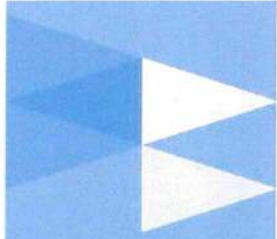
<p>B)</p> <ul style="list-style-type: none"> • Ran a full-year thematic programme • Ran a full-year integrated programme • Pushed the use of Careers Central through Tutor Programme 	<p>B)</p> <ul style="list-style-type: none"> • Junior Core achievement (Yr 9 only): Phase 2 - 96.6%(attending)/70.6% (cohort), Phase 3 - 88.8%(attending)/63% (cohort) This was a significant increase - largely because of increased attendance • Junior Integrated achievement: AR/DT: 67%/86% Pass Rate 24%/22% M/E Rate DR/MU: 86% Pass Rate 21% M/E Rate TE/BS: 88%/74% Pass Rate 35%/30% M/E Rate • Careers Central: 1201 Academic Mentoring conversations documented - almost doubled from 2021 (613)! 	<p>B)</p> <p>2022 was significantly less impacted by Covid-19 disruption, as a result, larger numbers of students attended and completed projects (making this data a stronger baseline). Less disruptions also meant teachers were able to run full and cohesive programmes throughout the year.</p> <p>Being able to run a 'normal' timetable in Term 4 also both helped and hindered the Thematic projects. It provided students with some routine, however also meant they had less dedicated time to their projects and being able to summarise their learning. Whilst many students completed their learning, it did not appear to be as in-depth as the prior year. Teachers also felt less prepared and communication between project teachers proved to be a difficulty/challenge in this space.</p>	<p>B)</p> <p>Teachers need a chance to build on their skills instead of 'starting over' with a new theme. So the Te Whare Tapa Wha theme is intended to be kept in 2023. This allows teachers to grow and develop their skills over time (incrementally). PLD will tie in with literacy/numeracy/new curriculum and continue to support breaking down silos and working with other departments to find connections.</p> <p>Students need a greater level of continuous support throughout the year to make connections between what they are learning, the theme and their everyday lives - exit cards will be explored more thoroughly to support this. A greater level of teacher support is needed for the end of year projects, particularly around moving from Phase 2 into Phase 3 (transitioning as opposed to forgetting Phase 2 and simply doing something fun/simple).</p> <p>Integrated learning is tracking well, so groupings and core structure will be maintained in 2023. Teachers will be asked to review and reflect on what is/isn't working in their planning to re-invigorate their integrated learning. A stronger focus on measuring achievement based on Key Competencies/Learning behaviours</p>
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MINISTRY OF EDUCATION

Te Kaitiaki o te Mātauranga

Tātaritanga raraunga



			<p>will also be used to support this development.</p> <p>Developing teachers and students skills in thematic/integrated programmes will allow students to be thoughtful contributors in society who can communicate effectively as opposed to simply holders of knowledge.</p> <p>With a new Careers Advisor on board for the year, a review of Careers Central activities/questions will be done to ensure these are still meaningful/impactful. Keeping a focus on careers central keeps our students thinking about their future aspirations and how they can work towards them - no matter which Year Level they're at.</p>
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MINISTRY OF EDUCATION

Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

<p>C)</p> <ul style="list-style-type: none"> Established Extended Leadership Team meetings Ran blockouts/tutorials to support students outside of school hours <ul style="list-style-type: none"> Achieved improvement in some NCEA results Participated in the Literacy and Numeracy Pilot Participated in Lvl 1 Science, Samoan and Music Pilots 	<p>C)</p> <ul style="list-style-type: none"> Robust conversations and ongoing tracking of student data amongst SLT and Deans NCEA Achievement Data <ul style="list-style-type: none"> Yr 11: 44.4% Yr 12: 60.9% Yr 13: 54.6% UE: 17.6% Literacy: 11 - 76.8%, 12 - 92.9%, 13 - 96.6% Numeracy: 11 - 65.6%, 12 - 82.9%, 13 - 94.1% Pilot Achievement Data: <ul style="list-style-type: none"> Literacy: W - 3%, R - 17.4% (170 students) Numeracy: 6.6% (198 students) Science: 1.1 - 47% (117), 1.2 - 52.4%(124), 1.3 - 33% (85), 1.4 - 86.3% (95) Music: 1.1 - 50% (14 students), 1.2 - 66.6% (15 students) Samoan: 1.1/1.2 - 100% (15 students), 1.3 - 77.7% (9 students), 1.4 - 100% (9 students) 	<p>C)</p> <p>2022 was less Covid-19 impacted than 2021, which allowed for greater attendance and more cohesive programmes.</p> <p>In 2022, EGT's were no longer an option for assessment, which has likely impacted results (as our students are known to perform less strongly in test conditions/in writing). Whilst it can be a challenge to get work completed/submitted, it seems that Portfolio based assessment may support our students.</p> <p>A shortened timetable likely impacted these results (shorter classes, less contact time), and while blockout tutorials likely helped to mitigate this, only dedicated students attended these sessions (and those who truly needed the support were absent).</p> <p>ELT meetings were established late in Term 2/early Term 3. These meetings brought into focus student achievement and allowed Deans to take a pro-active approach to supporting students who may need additional support. Attendance was found to be a strong contributing factor as to why students were struggling to achieve.</p>	<p>C)</p> <p>Tracking of student information should be started earlier in the year (as opposed to with essentially only one Term left). This is likely to allow students to maintain consistent performance levels throughout the year (and not be overwhelmed with workload at the end), but also identify students earlier who may need support.</p> <p>A full and normal timetable will be re-established to ensure contact time is kept high. Blockout tutorials may still be offered as necessary in specific subjects/year levels.</p> <p>Teaching staff will continue to need support to develop their skills in implementing the new curriculum/standards (which is also a targeted focus of PLD to be cohesive and consistent). In particular a Literacy 'Team' will be created to really drive a Literacy focus in every department across the school (with the goal of having consistent frames/approaches to improving literacy). This then largely supports Numeracy as well (as the numeracy pilot relies heavily on Literacy).</p> <p>Support is needed from the Ministry level to support increasing student</p>
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MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga

The Year 13 cohort was the most significant difference in results, this was the cohort that have been most impacted by Covid-19 in their academic career and the toll on their wellbeing/mental health strongly impacted this result.

For pilot subjects, a significant impact on results was a drastic increase in entries/cohort size. This data is far more appropriate as baseline data as a result. The increased exposure to new standards is likely to benefit results in future years (not only exposing students, but also allow teachers to develop their skills in delivering the units).

attendance. Attendance is a key issue behind low completion/achievement rates in all year levels and it is difficult with our limited resources to reach the high number of whānau with chronically absent students.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Annual Aim 2</p> <p>A)</p> <ul style="list-style-type: none"> • D-Block remodelling begun. The first portion to be completed will be the Science classrooms; complete with new labs and technology • Canopy completed and blessed over the turfs behind the school gym 	<p>A)</p> <ul style="list-style-type: none"> • Renovations underway • Canopy was completed (mid-year) 	<p>A)</p> <p>D-Block communications have started out strongly (teachers moved out of their classrooms without any significant disruption).</p>	<p>A)</p> <p>Renovations should be completed by the beginning of 2023. This will mean learning should be un-disrupted and in new learnings that are more conducive to 21st century learning (adaptable classroom sizes/spaces, current labs, updated technology).</p> <p>A focus will then move to the second phase of the project to renovate the remaining D-Block classrooms (mathematics) to update the now oldest classrooms on school grounds.</p>



Tātaritanga raraunga

- 3 x new School Vans purchased
- A 'Barber Shop' was created in C-Block
- A professional Barista Coffee machine was purchased and student training programmes established
- Drivers Licence Programmes implemented and a student car purchased
- Recording Studio created in C-Block
- Significant time investment put into applying for Sponsorships (funding)

- 4 students went through a barbering course
- 15 students went through a Barista course - which led to work experience at OKV
- 75 students attained their learners/restricted license
- Overall 71 students utilised the Transitions department (visits/courses/work experience/recording studio)
- Approx \$400k was attained via sponsorship/funding

B) The vans being purchased meant that more people were able to drive them (automatic, not manual) and more students could be transported at once. There were some slight issues as two seats had to be removed from each to comply with licence laws, however the school is reviewing if we can upskill teachers to add these back in. This meant more students were able to take part in sports & co-curricular events, but also that more EOTC trips were feasible as less trips now required the hiring of buses.

The establishment of the Transitions department fully meant that a large number of students were directly impacted and were able to see what options there were for them beyond school. Beyond the students specifically taking part, a number of other students were also exposed simply by being around the space and seeing what their friends were doing. A number of emails/competitions/events were held around these new resources to engage students (and this worked well). One area that did prove to be a challenge was around sorting out timetables for this space. As it is not necessarily regular/full days of learning, there was a gap in

B) Meetings will take place to refine processes for students being out of class for transitions (with HoL/SLT/Dpt). This will allow even more students to be exposed to these professions and work towards their academic studies as well. Improved communications will also allow the Year Level Deans to best support students taking part in these programmes.

With these resources in place, we will be looking at how to establish programmes using these resources consistently. Running the programmes often, fine tuning any possible qualifications that can be attained as part of the programmes and identifying students accurately who may benefit from them.

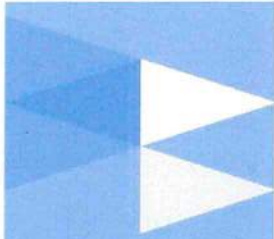
A sponsorship/grant committee will be put together. This is for multiple purposes:

- Manage budget more robustly (incorporate into formal budgeting documents)
- Look to where this may support the school in ways other than just technology
- Spread the workload and expertise amongst staff at TC

<p>C)</p> <ul style="list-style-type: none"> Established STEAM connections with the MoE and began to engage students in this space New Digital Design and Digital Art subjects added to student options An eSports team was established (and technology acquired via sponsorship) Systems Upgrades: Phone system migrated to the cloud (security), 100+ Chromebooks attained to be distributed across departments, 2FA introduced for Google (security) 		<p>processes to manage how often/when/communication of students being outside the classroom.</p> <p>The funding meant that significant (particularly technological) resources were able to be purchased for the school. This worked because we have a staff member present who has taken the time to learn about all of the different avenues available and then put together and manage the sometimes timely sponsorship/grant request process.</p>	<p>(not reliant on one sole person)</p>
<p>C)</p> <ul style="list-style-type: none"> Saw 4 students gain exposure to STEAM online events (digital art events) 22 Year 12 students and 21 Yr 13 students picked up the Digital Design subject. 54 Year 10 students selected Digital Art as an option. Team included approximately 4 players who attended events (some in person, some online, one game was forfeited due to attendance). This eSports team was also the recipients of computer technology from grants (computers capable of coping with gaming software) 	<p>C)</p> <p>Time was a major factor in the implementation of the STEAM projects and work. Whilst engagement was present (students are interested in learning more), the extremely high workloads of the SLT involved meant that this often was de-prioritised or difficult to commit the amount of time to that was truly required.</p> <p>The Digital Design subjects were popular, however challenges included, a teacher new to the subject (so needed to learn the standards along with the class) and the portfolio based nature of the assessments. Whilst our student tend to perform better with portfolios they often lack the self-</p>	<p>C)</p> <p>STEAM funding and a formal project team to utilise this funding will be established in 2023. The intention of a project team is to not only increase exposure, but also to allow for workload management.</p> <p>This will include significant PLD and the creation of a MakerSpace which will include technology such as 3D printers and laser cutters. Students will also be given significant training opportunities and be given the chance to step up and help manage this space.</p> <p>Ongoing support, mostly with time, will be needed to get this truly off the</p>	



Tātaritanga raraunga



<ul style="list-style-type: none"> • Additional Chromebooks acquired which will come into classrooms in 2023 • Our network also received two major upgrades - both to strengthen security and keep our students data safe. This allows us to continue to work online/remotely and maximise learning opportunities 	<p>management skills required to continue on with work consistently and then meet deadlines. This showed in assessment completion rates (though achievement when completed was consistent!)</p> <p>The eSports team struggled to gain enough members, which is surprising in an era with a number of gamers. It seems many of our students see this as a pastime as opposed to something serious/professional. Work around finding and encouraging committed players in a gaming environment that is positive would continue to support attraction of players.</p>	<p>ground. 2022 was the foundation laying, 2023 is the rapid growth space with 2024 becoming a maintenance phase.</p> <p>The Digital Design subjects were popular and will be maintained, however this will need ongoing support both in the retention of teachers (with these specific skills) and will Year Level Deans encouraging and supporting students to continually work on their projects and get work submitted on time (instead of leaving it to the last minute and then panicking). The Department will also review the series of assessments included in the subject to see if there is a couple of new/different standards that could be included and are more time-bound so as to balance the workload with credits.</p> <p>Chromebook deployment will be discussed across SLT/HoLs to ensure these go to the spaces where they are needed the most and will have the biggest impact. Devices for the increasing number of Digital exams will also be earmarked/considered.</p>
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Planning for next year:



In 2023, Tangaroa College appointed a new Principal, Mr Chris Bean. As part of Mr. Bean joining the school, a full review and update to the Strategic Plan was conducted (this was also due, as the prior plan was for 2018-2021).

As part of this review, the priorities of the school have been adjusted. As such, not all of the items listed above are priorities for the school in 2023. For example, with such a significant investment in property/capital items in 2022, there is much less of a focus in this space in 2023-2025 (present, but not a focus).

[A copy of the 2022-2024 Strategic and Annual Plan is available here.](#)

There were only really two areas above that had a negative variance and what is, if anything, being done to address this:

- **Aim One: Achievement results declining for some Year Levels/Areas**

The Board, SLT and Deans are focussed on doing what is possible to improve attendance, which is one factor that is likely to see achievement improve. This includes highlighting chronic absenteeism as early as possible, getting in touch with home and referring to Truancy if required. Tracking achievement from early on in the Year is also a key focus for Senior/Middle management. By starting earlier in the year, we may be able to identify where a student needs additional support before it becomes critical.

This variance is being supported by a clear continued focus in our 2022-2024 Strategic/Annual Plan ("1.1 All staff are engaged in effective Professional learning through robust inquires and receive coaching through the inquiry process, 1.2 Support teachers in developing deliberate literacy (Te Reo Mātauranga) and numeracy (Pāngarau) instruction to support student learning and 2.4 To promote the use of student data to inform and improve teaching and learning programmes"). The goal is to improve each of Yr 11 - UE achievement by 10%.

- **Aim Two: D-Block renovations only just commencing**

The Board, SLT and some HoL come into the 2023 year with a continued drive to get renovations completed as quickly as possible. This is estimated to be completed at the beginning of February. Once completed, the second half of the D-Block renovations will be pushed back 2-3 years due to funding constraints.

Other new focuses (as per Strategic/Annual Plan) will include: Continue to evolve the school culture and school-wide processes utilising the PB4L programme (restorative culture, rewards processes, safe school culture) and Develop effective and consistent channels to communicate with the community (e.g. digital media, social media, Parent Portal and school website). The intent here is that with fewer behavioural issues and increased engagement with whānau/community, learner attendance and achievement will improve (again addressing variance from Aim One).

Tangaroa College

Statement of Kiwisport funding

Year ended 31 December 2022

Kiwisport is a government funded initiative to support students' participation in organised sport.

In 2022, the school received Kiwisport funding of \$20,136,22 (excluding GST)

The funding was supplemented by the school and spent on transport, sports uniforms, coaching, training, sport equipment and the annual sports levy.

For the year ending 31 December 2022

Good employer statement

Tangaroa College met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review/appraisals in accordance with our Employer Responsibility Policy.

We practise impartial selection of suitability qualified persons for appointment through our internal Senior Leadership Team that has delegated authority.
