

TAUPO-NUI-A-TIA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 167

Principal: Peter Moyle

School Address: 122 Spa Road, Taupo 3330

School Postal Address: PO Box 549, Taupo 3351

School Phone: 07-376-1100

School Email: mail@taupocollege.ac.nz

Members of the Board of Trustees

Name	Position	How Position Gained
Sharon Griffin	Chair Person	Co-opted
Peter Moyle	Principal	
Lorraine Kerr	Parent Rep	Elected
David Forsyth	Parent Rep	Elected - resigned February 2018
Matt Jensen	Parent Rep	Elected
Sue Maclean	Parent Rep	Elected
Kelly Owen	Parent Rep	Elected
Craig Stephenson	Parent Rep	Co-opted
Kevin Insley	Parent Rep	Elected
Sue Henry	Staff Rep	Elected
Aidan Folger	Student rep	Elected - resigned September 2018
Scott Cracknell	Student Rep	Elected September 2018

Accountant / Service Provider: Inhouse

TAUPO-NUI-A-TIA COLLEGE

Annual Report - For the year ended 31 December 2018

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	Kiwisport
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Kiwisport is a government funding initiative to support students' participation in organised sport. In 2018 the school received total kiwisport funding of \$25,572.56 (excluding GST) (2017 \$25,509.18). The funding was spent on sporting endeavours.

Taupo-nui-a-Tia College

Statement of Responsibility


For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

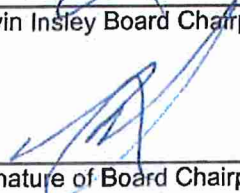
The School's 2018 financial statements are authorised for issue by the Board.




Kevin Insley Board Chairperson

PETER MOYLE

Peter Moyle Principal



Signature of Board Chairperson



Signature of Principal

26.2.20

Date:

26.2.20

Date:

Taupo-nui-a-Tia College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	10,494,639	10,157,000	10,155,849
Locally Raised Funds	3	1,473,333	1,284,000	1,543,293
Interest Earned		46,991	35,000	38,383
Gain on Sale of Property, Plant and Equipment		-	-	1,740
International Students	4	219,915	200,000	241,123
		<u>12,234,878</u>	<u>11,676,000</u>	<u>11,980,389</u>
Expenses				
Locally Raised Funds	3	895,034	960,000	1,179,510
International Students	4	150,754	138,500	114,024
Learning Resources	5	7,947,365	7,240,000	7,204,711
Administration	6	704,026	730,700	755,282
Finance		34,004	-	-
Property	7	2,392,074	2,402,000	2,564,909
Depreciation	8	260,888	195,200	195,960
Loss on Disposal of Property, Plant and Equipment		-	-	8,092
		<u>12,384,145</u>	<u>11,666,400</u>	<u>12,022,488</u>
Net Surplus / (Deficit) for the year		(149,267)	9,600	(42,099)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(149,267)</u>	<u>9,600</u>	<u>(42,099)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Taupo-nui-a-Tia College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>2,874,533</u>	<u>2,900,000</u>	<u>2,868,550</u>
Total comprehensive revenue and expense for the year	(149,267)	9,600	(42,099)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	48,081
Equity at 31 December	<u>2,725,266</u>	<u>2,909,600</u>	<u>2,874,533</u>
Retained Earnings	2,725,266	2,909,600	2,874,533
Reserves	-	-	-
Equity at 31 December	<u>2,725,266</u>	<u>2,909,600</u>	<u>2,874,533</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Taupo-nui-a-Tia College
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	842,807	360,000	1,201,532
Accounts Receivable	10	538,534	412,200	476,334
GST Receivable		91,358	70,000	80,954
Prepayments		7,623	-	352
Inventories	11	52,494	41,000	39,430
Investments	12	739,038	700,000	700,199
		<u>2,271,854</u>	<u>1,583,200</u>	<u>2,498,803</u>
Current Liabilities				
Accounts Payable	14	740,489	441,071	725,157
Revenue Received in Advance	15	328,600	210,000	328,635
Provision for Cyclical Maintenance	16	7,200	7,200	58,500
Painting Contract Liability - Current Portion	17	58,704	7,200	55,570
Finance Lease Liability - Current Portion	18	54,080	25,000	24,647
Funds held in Trust	19	9,079	-	25,072
Funds held for Capital Works Projects	20	335,388	-	422,423
Funds held on behalf of Kiwi Park Cluster	21	1,617	-	1,416
		<u>1,535,157</u>	<u>690,471</u>	<u>1,641,420</u>
Working Capital Surplus/(Deficit)		736,697	892,729	857,383
Non-current Assets				
Property, Plant and Equipment	13	2,346,235	2,351,000	2,367,159
		<u>2,346,235</u>	<u>2,351,000</u>	<u>2,367,159</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	129,600	129,600	81,600
Painting Contract Liability	17	131,395	134,529	172,573
Finance Lease Liability	18	96,673	70,000	95,837
		<u>357,668</u>	<u>334,129</u>	<u>350,010</u>
Net Assets		<u>2,725,264</u>	<u>2,909,600</u>	<u>2,874,533</u>
Equity		<u>2,725,266</u>	<u>2,909,600</u>	<u>2,874,533</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Taupo-nui-a-Tia College
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,482,338	5,214,617	2,357,260
Locally Raised Funds		1,358,870	1,284,000	1,558,394
International Students		252,993	410,000	304,085
Goods and Services Tax (net)		(10,404)	(70,000)	(2,702)
Payments to Employees		(1,721,281)	(1,917,200)	(1,352,909)
Payments to Suppliers		(2,359,728)	(1,666,129)	(2,034,885)
Cyclical Maintenance Payments in the year		1,759	(11,431)	(283,713)
Interest Paid		(34,004)	-	-
Interest Received		60,137	35,000	48,427
Net cash from / (to) the Operating Activities		30,681	3,278,857	593,957
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		5,000	(5,000)	(1,351)
Purchase of PPE (and Intangibles)		(177,098)	(2,541,200)	(247,209)
Purchase of Investments		(38,839)	(700,000)	(35,282)
Net cash from / (to) the Investing Activities		(210,936)	(3,246,200)	(283,842)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	48,081
Finance Lease Payments		(37,597)	56,559	(18,425)
Painting contract payments		(38,044)	(21,327)	(55,750)
Funds Administered on Behalf of Third Parties		(15,792)	-	24,758
Funds Held for Capital Works Projects		(87,035)	-	454,618
Net cash from Financing Activities		(178,468)	35,232	453,282
Net increase/(decrease) in cash and cash equivalents		(358,722)	67,889	763,397
Cash and cash equivalents at the beginning of the year	9	1,201,533	(83,098)	438,135
Cash and cash equivalents at the end of the year	9	842,811	(15,209)	1,201,532

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

Taupo-nui-a-Tia College

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Taupo-nui-a-Tia College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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 expenditure 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.

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 14.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 21.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

For Non-integrated schools only:

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) 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 to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	5 - 10 years
Information and communication technology	5 years
Motor vehicles	5 years
Landscaping	20 years
Works of Art	100 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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.

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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 international students, should the School be unable to provide the services to which they relate.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

x) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	2,185,844	2,100,000	2,097,282
Teachers' salaries grants	6,175,669	6,000,000	5,984,685
Use of Land and Buildings grants	1,836,632	1,800,000	1,813,905
Resource teachers learning and behaviour grants	-	-	-
Other MoE Grants	219,872	57,000	56,843
Transport grants	-	-	-
Other government grants	76,622	200,000	203,134
	<u>10,494,639</u>	<u>10,157,000</u>	<u>10,155,849</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	90,909	80,000	77,905
Bequests & Grants	-	-	-
Activities	746,185	900,000	1,147,745
Trading	302,957	300,000	312,109
Fundraising	32,041	4,000	5,535
Other Revenue	301,241	-	-
	<u>1,473,333</u>	<u>1,284,000</u>	<u>1,543,293</u>
Expenses			
Activities	635,606	720,000	910,428
Trading	259,020	240,000	269,083
Fundraising costs	408	-	-
Transport (local)	-	-	-
Other Expenses	-	-	-
	<u>895,034</u>	<u>960,000</u>	<u>1,179,510</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>578,299</u>	<u>324,000</u>	<u>363,783</u>

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	141	140	130
Revenue			
International student fees	219,915	200,000	241,123
Expenses			
Advertising	11,682	25,000	3,506
Commissions	27,471	16,500	24,939
Recruitment	2,428	13,000	22,983
International student levy	17,211	4,000	4,601
Employee Benefit - Salaries	70,982	70,000	39,635
Other Expenses	20,980	10,000	18,361
	<u>150,754</u>	<u>138,500</u>	<u>114,024</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>69,161</u>	<u>61,500</u>	<u>127,099</u>

5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	493,822	300,000	327,893
Equipment repairs	6,136	-	118,006
Information and communication technology	111,278	100,000	-
Extra-curricular activities	57,134	27,000	13,779
Library resources	14,123	10,000	10,374
Employee benefits - salaries	7,222,628	6,765,000	6,702,837
Staff development	42,244	38,000	31,822
	<u>7,947,365</u>	<u>7,240,000</u>	<u>7,204,711</u>

6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,377	5,200	4,407
Board of Trustees Fees	4,122	5,500	5,376
Board of Trustees Expenses	5,864	-	-
Communication	24,263	25,000	15,998
Consumables	97,186	50,000	60,384
Operating Lease	2,576	-	-
Legal Fees	2,779	-	-
Other	20,438	95,000	120,666
Employee Benefits - Salaries	514,688	550,000	548,450
Insurance	26,733	-	-
Service Providers, Contractors and Consultancy	-	-	-
	<u>704,026</u>	<u>730,700</u>	<u>755,282</u>

7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	130,172	135,000	144,855
Consultancy and Contract Services	28,155	-	-
Cyclical Maintenance Expense	(5,059)	100,000	206,585
Grounds	38,330	51,000	58,969
Heat, Light and Water	125,142	110,000	112,445
Rates	12,320	16,000	15,744
Repairs and Maintenance	84,084	70,000	92,226
Use of Land and Buildings	1,836,632	1,800,000	1,813,905
Security	11,356	-	-
Employee Benefits - Salaries	130,942	120,000	120,181
	<u>2,392,074</u>	<u>2,402,000</u>	<u>2,564,909</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	33,265	33,000	33,180
Landscaping	21,485	21,700	21,699
Furniture and Equipment	88,909	48,000	48,281
Information and Communication Technology	52,930	46,000	46,209
Motor Vehicles	5,198	5,000	5,197
Works of Art	1,334	1,500	1,317
Leased Assets	47,435	30,000	29,701
Library Resources	10,332	10,000	10,377
	<u>260,888</u>	<u>195,200</u>	<u>195,960</u>

9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	-	-	-
Bank Current Account	22,503	360,000	27,224
Bank Call Account	-	-	-
Short-term Bank Deposits	820,304	-	1,174,308
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>842,807</u>	<u>360,000</u>	<u>1,201,532</u>

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

Of the \$842,807 Cash and Cash Equivalents, \$483,789 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$842,807 Cash and Cash Equivalents, \$1,617 is held by the School on behalf of the Taupo Transport Network Group cluster. See note X for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2018	2018	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	107,490	-	26,140
Receivables from the Ministry of Education	-	-	-
Provision for Uncollectibility	-	-	-
Interest Receivable	1,996	-	15,142
Teacher Salaries Grant Receivable	429,048	412,200	435,052
	<u>538,534</u>	<u>412,200</u>	<u>476,334</u>
Receivables from Exchange Transactions	109,486	-	41,282
Receivables from Non-Exchange Transactions	429,048	412,200	435,052
	<u>538,534</u>	<u>412,200</u>	<u>476,334</u>

11. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	5,786	41,000	6,239
School Uniforms	46,708	-	33,192
	<u>52,494</u>	<u>41,000</u>	<u>39,430</u>

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	739,038	700,000	700,199

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	1,170,652	-	-	-	(33,265)	1,137,387
Landscaping	368,178	4,950	-	-	(21,485)	351,643
Furniture and Equipment	401,814	99,496	-	-	(88,909)	412,401
Information and Communication	133,115	58,435	-	-	(52,930)	138,620
Motor Vehicles	15,584	-	-	-	(5,198)	10,386
Works of Art	94,848	-	-	-	(1,334)	93,514
Leased Assets	109,089	67,866	-	-	(47,435)	129,520
Library Resources	73,880	16,367	(7,150)	-	(10,332)	72,765
Balance at 31 December 2018	2,367,159	247,114	(7,150)	-	(260,888)	2,346,235

	Cost or \$	Accumulated \$	Net Book \$
2018			
Buildings	1,660,521	(523,134)	1,137,387
Landscaping	461,414	(109,771)	351,643
Furniture and Equipment	976,528	(564,127)	412,401
Information and Communication	679,321	(540,702)	138,619
Motor Vehicles	139,427	(129,041)	10,386
Works of Art	131,700	(38,186)	93,514
Leased Assets	207,703	(78,183)	129,520
Library Resources	188,239	(115,474)	72,765
Balance at 31 December 2018	4,444,853	(2,098,618)	2,346,235

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land					-	-
Buildings	1,194,910	8,922	-	-	(33,180)	1,170,652
Landscaping	190,134	119,111	-	80,632	(21,699)	368,178
Furniture and Equipment	466,335	66,539	(2,148)	(80,632)	(48,281)	401,813
Information and Communication	142,728	36,595	-	-	(46,209)	133,114
Motor Vehicles	20,782	-	-	-	(5,197)	15,585
Works of Art	96,166	-	-	-	(1,317)	94,849
Leased Assets	118,195	20,595	-	-	(29,701)	109,089
Library Resources	71,068	19,134	(5,944)	-	(10,377)	73,881
Balance at 31 December 2017	2,300,318	270,896	(8,092)	-	(195,960)	2,367,162

	Cost or \$	Accumulated \$	Net Book \$
2017			
Buildings	1,660,521	(489,869)	1,170,652
Landscaping	456,464	(88,286)	368,178
Furniture and Equipment	877,032	(475,218)	401,814
Information and Communication	620,887	(487,772)	133,115
Motor Vehicles	139,427	(123,843)	15,584
Works of Art	131,700	(36,852)	94,848
Leased Assets	139,837	(30,748)	109,089
Library Resources	190,288	(116,408)	73,880
Balance at 31 December 2017	4,216,155	(1,848,996)	2,367,159

14. Accounts Payable

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Operating creditors	163,878	441,071	181,985
Accruals	11,596	-	14,443
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	525,259	-	490,516
Employee Entitlements - leave accrual	39,756	-	38,213
	<u>740,489</u>	<u>441,071</u>	<u>725,157</u>
Payables for Exchange Transactions	740,489	441,071	725,157
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>740,489</u>	<u>441,071</u>	<u>725,157</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	274,916	210,000	241,838
Hostel Fees	-	-	-
Other	53,684	-	86,798
	<u>328,600</u>	<u>210,000</u>	<u>328,635</u>

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	140,100	140,100	217,228
Increase/ (decrease) to the Provision During the Year	(2,300)	100,000	206,585
Use of the Provision During the Year	(1,000)	(103,300)	(217,228)
Provision at the End of the Year	<u>136,800</u>	<u>136,800</u>	<u>206,585</u>
Cyclical Maintenance - Current	7,200	7,200	58,500
Cyclical Maintenance - Term	129,600	129,600	81,600
	<u>136,800</u>	<u>136,800</u>	<u>140,100</u>

17. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	58,704	7,200	55,570
Non Current Liability	131,395	134,529	172,573
	<u>190,099</u>	<u>141,729</u>	<u>228,143</u>

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of **\$58,704**. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget \$	2017 Actual \$
No Later than One Year	54,080	25,000	24,647
Later than One Year and no Later than Five Years	96,673	70,000	95,840
Later than Five Years	-	-	-
	150,753	95,000	120,487

19. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	9,079	-	25,072
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	9,079	-	25,072

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

20. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Music Block	<i>in progress</i>	513,188	-	(29,399)	-	483,789
Bulk and Location	<i>in progress</i>	(7,265)	-	(3,448)	-	(10,713)
Carpet	<i>in progress</i>	-	-	(54,188)	-	(54,188)
Netball Courts	<i>in progress</i>	(83,500)	-	-	-	(83,500)
Totals		422,423	-	(87,035)	-	335,388

Represented by:

Funds Held on Behalf of the Ministry of Education	483,789
Funds Due from the Ministry of Education	148,401
	335,388

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Music Block	<i>in progress</i>	51,303	500,000	(38,115)	-	513,188
Bulk and Location	<i>in progress</i>	-	-	(7,265)	-	(7,265)
Carpet	<i>in progress</i>	-	-	-	-	-
Netball Courts	<i>in progress</i>	(83,500)	-	-	-	(83,500)
Planning 5YA	<i>completed</i>	-	10,950	(13,830)	2,880	-
Totals		(32,197)	510,950	(59,210)	2,880	422,423

21. Funds Held on Behalf of Taupo Transport Network Group Cluster

Taupo-nui-a-Tia College is the lead school and holds funds on behalf of the Taupo-nuia-Tia College cluster, a group of schools funded by the Ministry.

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Funds Held at Beginning of the Year	1,416		1,729
Funds Received from Cluster Members	56,038		40,558
Funds Received from Interest	1,702		1,478
Funds Received from MoE	1,261,286		1,248,275
Funds Spent on Behalf of the Cluster	(1,158,576)		(1,150,404)
Distribution of Funds			
Hilltop School	-		-
Lake Taupo Christian School	(3,509)		(3,071)
Marotiri School	(12,836)		(11,232)
Mountview School	-		-
Rangitaiki School	(6,346)		(5,552)
St Patricks Taupo	(19,374)		(16,952)
Tauhara College	(4,631)		(4,053)
Tauhara Primary	(144)		(126)
Taupo Intermediate	(41,408)		(36,231)
Taupo Primary	(10,817)		(9,465)
Taupo-Nui-A-Tia College	(37,370)		(32,700)
Tirohanga School	(2,612)		(2,286)
Waipahihi School	(497)		(435)
Wairakei School	(20,704)		(18,117)
Funds Held at Year End	1,617	-	1,416

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	1,617	1,416
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22. Related Party Transactions

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

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

23. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,122	5,376
Full-time equivalent members	0.46	0.46

23. Remuneration *continued*

Leadership Team

Remuneration	1,172,180	1,127,696
Full-time equivalent members	11	11
Total key management personnel remuneration	1,176,302	1,133,072
Total full-time equivalent personnel	11.46	11.46

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	160 - 170
Benefits and Other Emoluments	4,495	43,589
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	2.00	1.00
100 - 110	1.00	2.00
	3.00	3.00

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

24. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

25. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

26. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into a contract agreements with the Ministry of Education for the Music Block \$513,188 (Capital Commitments ar 31 December 2017; \$513,188capital works as follows:

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) Painting Contract

	2018 Actual	2017 Actual
	\$	\$
No later than One Year	58,704	55,570
Later than One Year and No Later than Five Years	131,395	277,950
Later than Five Years	-	-
	<u>190,099</u>	<u>333,520</u>

27. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

28. Financial Instruments

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

Loans and receivables

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and Cash Equivalents	842,807	360,000	1,201,532
Receivables	538,534	412,200	476,334
Investments - Term Deposits	739,038	700,000	700,199
Total Loans and Receivables	<u>2,120,379</u>	<u>1,472,200</u>	<u>2,378,066</u>

Financial liabilities measured at amortised cost

Payables	740,489	441,071	725,157
Finance Leases	150,753	95,000	120,484
Painting Contract Liability	190,099	141,729	228,143
Total Financial Liabilities Measured at Amortised Cost	<u>1,081,341</u>	<u>677,800</u>	<u>1,073,784</u>

29. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown and the full financial impact of the COVID-19 pandemic is not expected to be significant to the school.

30. Legislative Breach

The Board was unable to file the financial statements of the College by 31 May 2019 as required by section 87 of the Education Act 1989 as the financial statements were not received until 5 June 2019. The delay in the completion was further impacted as a result of the Approved Auditor's resource constraints.

Analysis of Variance 2018

School name: Taupo-nui-a-Tia College	School number: 167
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Focus: Student Wellbeing

Strategic Aims: To ensure students wellbeing supports the concept of manaakitanga (care and concern) whanaungatanga (relationships), ako (learning) and working together (mahi tahi) wellbeing.

- Annual Aims:
- Reduce the academic achievement gap between Maori and non-Maori Learners
- To have Cornerstone Values underpin the actions in the school to promote student wellbeing

- Target:**
- The establishment of a student wellbeing group.
 - Revised bullying policy and procedures.

Baseline data: Attendance data 89% (Appendix 5), NCEA results (Appendix 1,3,4), NZCER Wellbeing.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Established "Wellbeing" Staff steering group	Wellbeing group formed		In school Wellbeing teachers appointed to lead staff and student Wellbeing programme
Wellbeing Student committee formed, and peer mediation implemented.	Sections of the booklet were distributed for review. Peer mediation process established, and students trained.	Due to medical reasons the Wellbeing committee produced a limited review of the wellbeing bubble booklet. However, the promotion and communication of the process within school and to the wider community has been delayed. Peer mediation used sporadically and will be developed into a cohesive part of the wellbeing process.	Continue to develop student wellbeing committee within school culture. Use the Evaluative thinking action plan to form a time line and key measures for success prior to PLD and implementation. Continue to use and develop peer mediation.
The Wellbeing Bubble is developed, promoted and communicated by students in partnership with staff and community	Research into measuring wellbeing and the levers that effect engagement has formed a large part of 2018's academic study.	A range of measuring tools will be implemented.	Wellbeing committee representing students, staff and the community will be established and implemented by Within school Kahui Ako leaders over a 2-year period.
Kia Eke Panuku, Rongahia te Hau, Co-construction learning conversations focused on Maori and priority learners	Since 2017 the achievement gap between Maori and Non-Maori has reduced at Level2+3. Focus on increasing engagement and a sense of belonging at this college. Rongahia te Hau identified key levers for change and disparities in perception data around wellbeing.	Maori students' attendance and sense of belonging (especially boys) is low and has impacted on attainment.	Improved student engagement/agency through authentic pedagogical shifts and identified change levers are continuing during 2019. Attendance, gender and ethnicity gap data are key evidence that this shift is required and will be tracked to measure its effectiveness.

			Culturally responsive and relational pedagogy (CR & RP) around 90-minute lessons with a view to increasing engagement and belonging for our Maori students.
Kahui Ako Learning register setup to monitor and track learning support needs in Taupo	14 schools collaborated on the format of the register inline with the national guidelines and produced an online register of our community learning needs.	Analysis of needs to be shared with DHB and MOE to ensure the correct provision for learning support in the Taupo area.	Learning support register to be expanded to ECE. Learning register to be updated frequently to enable effective and early identification/provision for learning needs.
Increased the positive iconography of cornerstone values, around the school	Cornerstone Values (CSV) are more visible within the school branding, strategic action plan and physically visible around the college.		Greater student voice in the implementation of the wellbeing strategic plan, promotion and modelling of CSV.

School name: Taupo-nui-a-Tia College

School number: 167

Focus: Future Focused Curriculum

Strategic Aim: To provide a curriculum that encourages students to make links across learning areas and apply knowledge to real world issues.

- Annual Aim:
- To improve student engagement by developing a future oriented curriculum at one or more levels with a view to future expansion in 2019
- Implement curriculum levels to measure progression and acceleration

Target:

- Future Focused curriculum (FFC) planning and trials to incorporate principles and competencies of the New Zealand Curriculum (NZCL)
- Future Focussed within school Kahui Ako teachers to explore FFC possibilities for inclusion in our curriculum for 2018.
- Developing national curriculum levels to ensure progression and next steps are reciprocally communicated within a responsive learning environment

Baseline data and analysis: Action plans, FFC Trial data, NZCL implementation, Staff/Student feedback

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Key principles established that link to the vision Key principles established that align with other annual goals	Graduate profile formulated through consultation with Iwi, whanau and the wider community Appendix 6. Key drivers to change in pedagogy were identified and 90minute lessons implemented to allow for FFC progression in 2020.	Graduate profile developed to determine competencies and values needed for our students' future pathways. This profile will determine FFC development. Learning models, teaching themes, staff and structures to be identified by Term3 2019 to secure enough planning time for 2020.	The school has reviewed and reflected on the process during 2018. In school, FFC Kahui Ako positions have been renewed for 2019 and a repositioned Strategic Change Leadership Team (SCLT) setup to guide research, expectations of the community and existing models in order to develop towards authentic learning within a 90minute framework.
Future Focussed within school Kahui Ako	Appointed within school Kahui Ako teachers to support these FFC goals has accelerated staff understanding of the breadth and depth of this pedagogical change. 90-minute periods will be implemented during 2019 to promote these pedagogical changes.	Whilst we have seen little longitudinal change, research suggests that students increasingly require authentic problem-solving skills that link directly to the NZC principles and key competencies.	Key progress points have been calendared to review and reflected on this pedagogical change. Evaluative questions have been written and outcomes clearly stated to focus termly reviews. Further PL, strategic planning, learning trials and engagement of the community will continue to be a focus for 2019.

National Curriculum Levels (NZCL)	All faculties have implemented NZCL's for Years 9 and 10. Assessment schedules, learning frameworks and reporting mechanisms have been set up to allow for increased transparency of student progression during 2018.	To empower students, all learners must develop a greater working knowledge of their prior understanding, progression, acceleration, targets and knowledge of how this can be achieved. Faculties still require small alterations to increase accuracy of measures and increase the frequency of feedforward learning conversations.	Further whole staff PL will increase the focus on student feedforward, which is not limited to traditional summative assessment. Moving the axis of power from the teacher to the students so they can confidently communicate and reflect on their own learning needs. This will continue to improve our school equity and excellence.
Kahui Ako NZCL implementation	Approval by all principals following the removal of national standards to monitor, assess and report NZCL's consistently.	Several schools are still using a wide range of assessments to monitor progression. However, tracking and monitoring key academic indicators has made monitoring and transition more transparent for the wider community.	All schools will upload NZCL information to our Kahui Ako student management system to guide evidence-based decisions that will accelerate learning for all. Kahui Ako across school leaders have been appointed to lead further PL on reciprocal engagement of whanau.

School name: Taupo-nui-a-Tia College

School number: 167

Focus: Learning

Strategic Aim: To have all students leave school with a minimum NCEA Level 2 or equivalent qualification

Annual Aim: Have a school wide focus on writing.

Target:

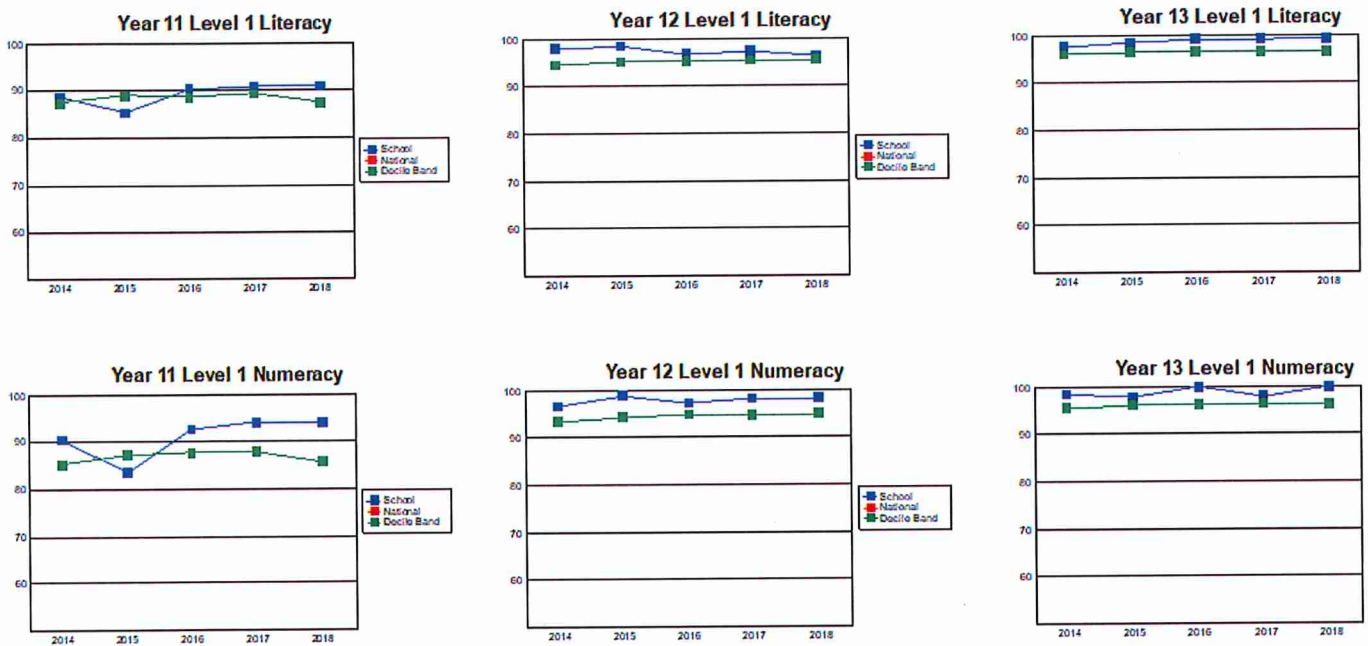
- An increase in writing levels across all year groups
- 95% NCEA Level 1 Literacy and all Year 9 students progressing by 2NZCL sub levels or more.

Baseline data: Literacy data, NCEA Numeracy/Literacy (Appendix 3), EASttle data, Ian Hunter online diagnostic testing, student feedback

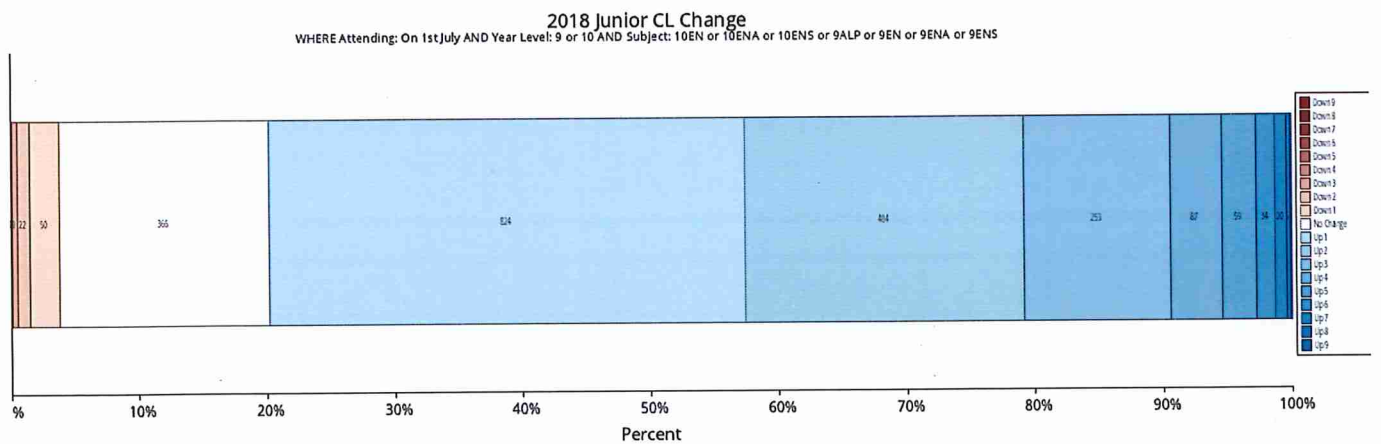
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>School wide and Kahui Ako wide focus on writing</p>	<p>Co-ordinated PL and delivery of Ian Hunter's writing programme followed by in-school focus on 5 sentence structures to improve writing. Formative sample assessments taken across the Kahui Ako and the whole of TNT Year 9. PL differentiated to meet the needs of individuals and specific school needs.</p> <p>Reduced class sizes and a focus on writing skills accelerated learning for all students by up to 2 National Curriculum Levels (NZCL).</p>	<p>Consistent framework across the school with visual indicators has improved the awareness of literacy within the school (Appendix 1-2)</p> <p>Consistent framework applied across 14 schools has reduced the writing discrepancies within Taupo and increased writing coherence and efficiency. It has also ensured a smoother transition between primary, intermediate and secondary education.</p>	<p>Progression sample data will be taken in April after a year's intervention to inform next step strategies.</p> <p>9 Advanced Learning Programme will continue to focus on the Ian Hunter online writing programme to double the literacy support for Year 9 students transitioning with a literacy level below NZCL3P.</p> <p>This will be supported by the procurement of laptops and software to individualise and accelerate learning programs.</p>
<p>Each faculty shared data for analysis to determine future steps</p> <p>Co-construction meetings with HOF's and Strategic Leadership Change Team (SCLT) were held throughout the year</p>	<p>Faculty action plans were developed as a result of data analysis</p> <p>Maori achievement data was unpacked. Priority learners, literacy and numeracy were a focus.</p> <p>Assay3 (data analysis system) has been incorporated into school life. Enabling quick access to live</p>	<p>A marked increase in Maori student achievement was noticed. Individual students were targeted. Level 1 NCEA results for Maori students are currently 64.1%. NCEA Level 2 results for Maori students was 71.7%</p> <p>Numeracy and literacy have continued to track above national average during 2018. Appendix 1.</p> <p>To identify and develop strategies that would accelerate the learning of the</p>	<p>More frequent identification of targeted learners and sharing of data. Earlier assessment of literacy and numeracy internal standards. Identified gender specific support for those with less than average attendance.</p> <p>Co-construction meetings continue to run to ensure that all faculties have a good understanding of what a targeted learner is at Taupo Nui-a-Tia College.</p> <p>Class observations will be conducted by CR & RP experts to ensure the effectiveness of the coach approach model.</p>

Co-construction meetings were held every term	data to inform “evidence to accelerate” meetings.	class, in particular, our Maori students.	More frequent communication about individualised progress will empower whanau and students to talk about learning needs.
KAHUI AKO review of literacy at different transition levels to increase understanding of NCL marking and assessment.	All literacy specialist in ECE to Secondary education have a clear understanding of NCL progression within the WTE frame work.	Similar processes should be modelled for Numeracy within the Kahui Ako.	Moving to a sustainable model. Ensuring that Kahui Ako within schools and literacy specialists disseminate good practice though the community.

Appendix 1. Level1-3 Numeracy and Literacy

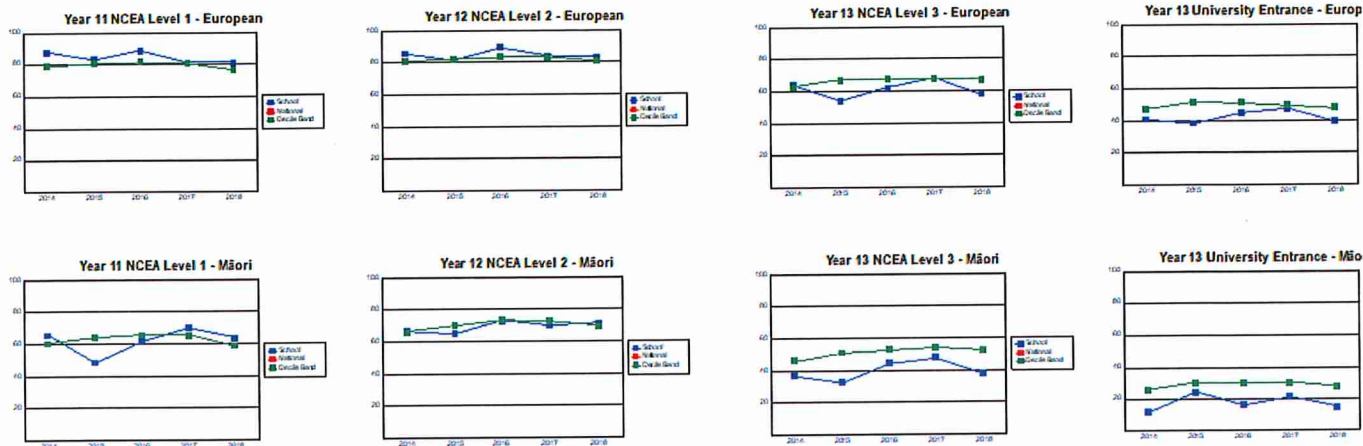


Appendix 2. Junior Literacy progression in English/ALP

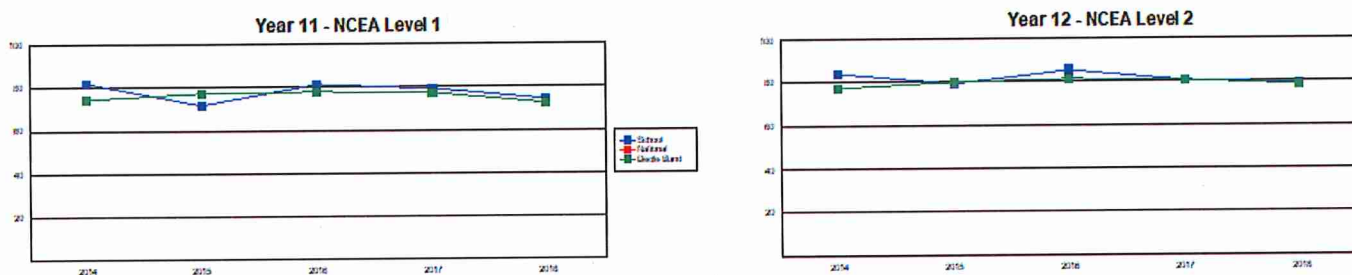


42% of all JNR students progressed by 2NZCL sub levels of more. 18% Maori students accelerated their literacy levels by 3NZCL sub levels or more.

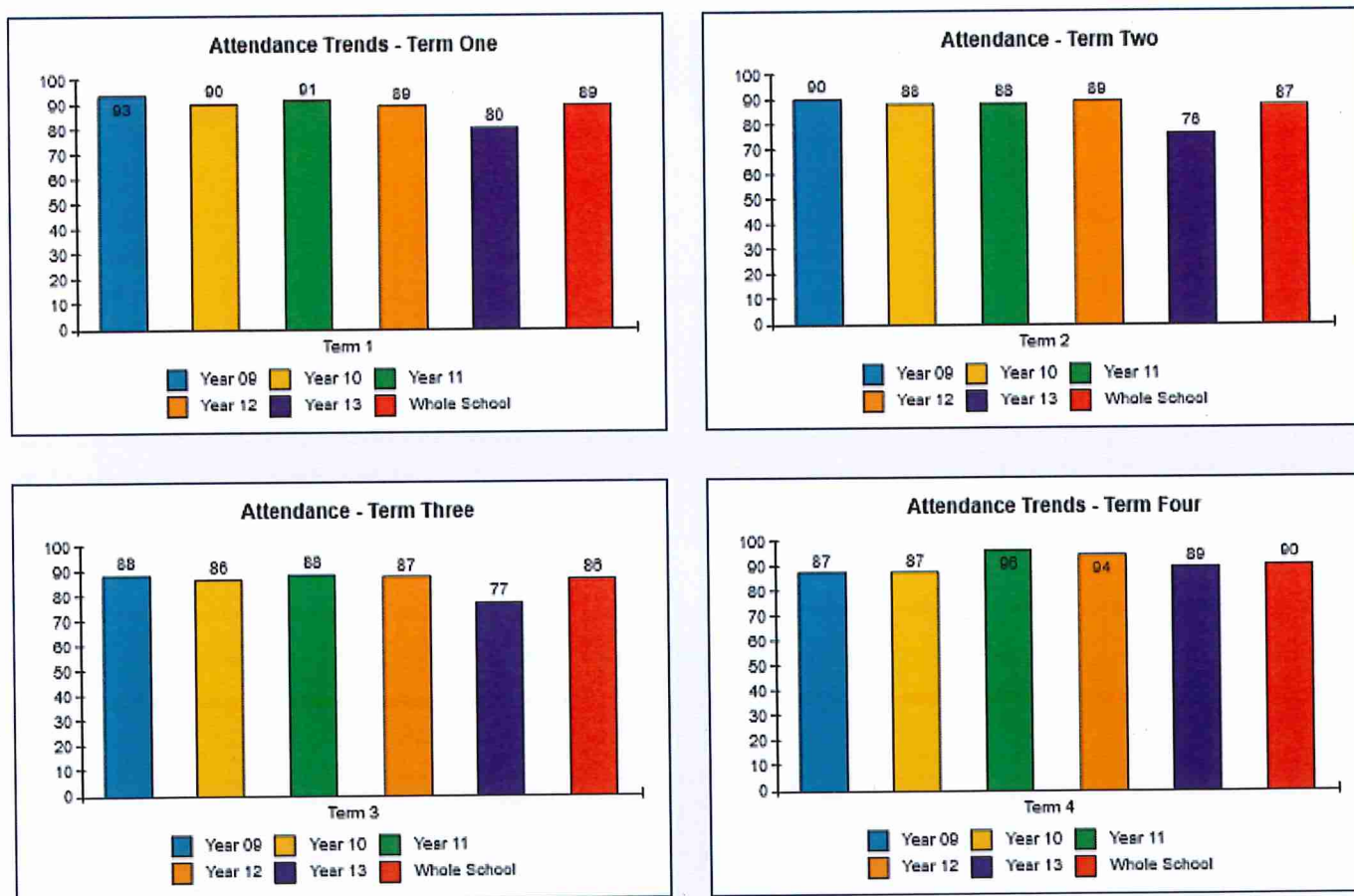
Appendix 3. Level1-3 NCEA Ethnicity



Appendix 4. Level1-2 NCEA



Appendix 5. Attendance



Appendix 6. Graduate Profile

Students will be			Students will have	
Empowered participants in a changing world	Culturally Located and Connected	Values Driven	Well-being Houora	Positive Pathways
<ul style="list-style-type: none"> • Contributing • Independent • Effective communicators • Collaborative • Creative • Curious • Critical thinker • Motivated • Enterprising • Confident • Resilient 	<ul style="list-style-type: none"> • Sense of identity and culture • Language understanding and awareness • Interacts positively with a diverse range of people in varying contexts 	<ul style="list-style-type: none"> • Respectful • Honest • Kind • Compassionate • Empathetic • Responsible • Considerate to others • Obedient • Dutiful 	<ul style="list-style-type: none"> • Mental and Emotional - Taha Hinengaro • Physical - Taha Tinono • Spiritual - Taha Wairua • Social - Taha Whanau 	<ul style="list-style-type: none"> • Life skills • Employability skills • Appropriate qualifications to pursue broad career choices
<p>All learners empowered to participate locally, nationally, globally.</p>				