

TE AWAMUTU COLLEGE

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 146

Principal: Tony Mambery

School Address: 938 Alexandra Street, Te Awamutu

School Postal Address: PO Box 369, Te Awamutu 3840

School Phone: 07 871 4199

School Email: info@tac.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Craig Yarnley	Chair Person	Elected	Jun-22
Tony Mambery	Principal ex Officio		
Tracy Findlay	Parent Representative	Elected	Dec-20
Nick Hewlett	Parent Representative	Elected	Jun-22
Jock Ellis	Parent Representative	Elected	Dec-23
David Peehikuru	Parent Representative	Elected	Jun-22
Sarah Davies	Parent Representative	Elected	Dec-23
Louise Pryor	Staff Representative	Elected	Jun-22
Atarei Crown	Student Representative	Elected	Sep-20
Jacob Chetwin	Student Representative	Elected	Sep-21

Accountant / Service Provider: Granville & She Limited

TE AWAMUTU COLLEGE

Group Annual Report - For the year ended 31 December 2020

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Te Awamutu College

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the group.

The School's 2020 consolidated financial statements are authorised for issue by the Board.

Craig Yarrdley
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

25/5/21
Date:

Tony Memberg
Full Name of Principal

[Signature]
Signature of Principal

25/5/21
Date:

Te Awamutu College
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Revenue							
Government Grants	2	11,702,683	11,072,996	10,630,335	11,702,683	11,072,996	10,630,335
Locally Raised Funds	3	1,231,611	1,068,928	1,526,799	1,625,965	1,570,671	1,969,964
Interest Earned		34,186	35,000	43,583	42,498	59,100	47,712
International Students	4	47,530	103,430	55,463	47,530	103,430	55,463
<i>Total revenue</i>		13,016,010	12,280,354	12,256,180	13,418,676	12,806,197	12,703,474
Expenses							
Locally Raised Funds	3	1,076,160	1,075,250	1,087,536	1,454,567	1,436,690	1,402,373
International Students	4	25,810	59,540	25,739	25,810	59,540	25,739
Learning Resources	5	7,910,668	7,947,662	7,346,448	7,910,668	7,947,662	7,346,448
Administration	6	570,925	597,558	583,775	570,925	597,558	583,775
Finance		6,805	-	12,210	26,040	19,331	35,581
Property	7	2,456,409	2,479,901	2,519,428	2,456,409	2,479,901	2,519,428
Depreciation	8	277,496	150,000	288,073	289,904	150,000	300,777
Loss on Disposal of Property, Plant and Equipment	13	36,828	-	7,334	36,828	-	7,334
<i>Total expenses</i>		12,361,101	12,309,911	11,870,543	12,771,151	12,690,682	12,221,455
Net Surplus / (Deficit) for the year		654,909	(29,557)	385,637	647,525	115,515	482,019
Other Comprehensive Revenue and Expenses							
<i>Item that will not be reclassified to surplus(deficit)</i>							
Revaluation of Land and Buildings		-	-	-	-	-	130,000
Gain/(Loss) on equity investment revaluations		-	-	-	43,826	-	(21,624)
<i>Total other comprehensive revenue and expense</i>		-	-	-	43,826	-	108,376
Total Comprehensive Revenue and Expense for the Year		654,909	(29,557)	385,637	691,351	115,515	590,395

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



Te Awamutu College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	Notes					
	Actual 2020 \$	School Budget (Unaudited) 2020 \$	Actual 2019 \$	Actual 2020 \$	Group Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	3,983,394	3,983,394	3,597,757	7,646,437	3,983,393	7,056,042
Total comprehensive revenue and expense for the year	654,909	(29,557)	385,637	691,351	115,515	590,395
<i>Capital Contributions from the Ministry of Education</i>						
Contribution - Furniture and Equipment Grant	71,832	-	-	71,832	-	-
Equity at 31 December	4,710,135	3,953,837	3,983,394	8,409,620	4,098,908	7,646,437
Retained Earnings	4,710,135	3,953,837	3,983,394	5,732,888	4,098,908	5,013,531
Start up Contribution				1,370,000		1,370,000
Reserves	-	-	-	1,306,732	-	1,262,906
Equity at 31 December	4,710,135	3,953,837	3,983,394	8,409,620	4,098,908	7,646,437
Reserve Movements Analysis						
Accumulated surplus/(deficit)						
Balance at 1 January	3,983,394	3,983,394	3,597,757	5,013,531	3,983,393	4,531,512
Equity investment revaluation reserve transfer on disposal	-	-	-	-	-	-
Furniture & Equipment grant	71,832	-	-	71,832	-	-
Surplus/(deficit) for the year	654,909	(29,557)	385,637	647,525	115,515	482,019
Balance 31 December	4,710,135	3,953,837	3,983,394	5,732,888	4,098,908	5,013,531
Start up Contribution	-	-	-	1,370,000	-	1,370,000
Investment revaluation reserves						
Balance at 1 January	-	-	-	12,940	-	34,564
Net change in fair value	-	-	-	43,826	-	(21,624)
Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Balance 31 December	-	-	-	56,766	-	12,940
Land revaluation reserves						
Balance at 1 January	-	-	-	1,249,966	-	1,119,966
Net change in fair value	-	-	-	-	-	130,000
Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Balance 31 December	-	-	-	1,249,966	-	1,249,966
Total equity	4,710,135	3,953,837	3,983,394	8,409,620	4,098,908	7,646,437

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Te Awamutu College
Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets							
Cash and Cash Equivalents	9	664,728	603,780	687,181	861,800	603,780	993,425
Accounts Receivable	10	673,160	875,500	572,888	708,069	875,500	605,501
GST Receivable		65,090	63,000	46,104	58,178	63,000	35,536
Prepayments		21,801	21,000	21,937	21,801	21,000	21,937
Inventories	11	137,266	140,000	144,777	137,266	140,000	144,777
Investments	12	2,268,758	1,600,000	1,368,610	2,268,758	2,260,954	1,368,610
Livestock		-	-	-	396,550	-	389,026
Combined Schools Transport		273,559	-	303,865	273,559	-	303,865
		<u>4,104,362</u>	<u>3,303,280</u>	<u>3,145,362</u>	<u>4,725,981</u>	<u>3,964,234</u>	<u>3,862,677</u>
Current Liabilities							
Accounts Payable	15	1,132,297	1,102,500	807,980	1,151,558	1,102,500	821,807
Revenue Received in Advance	17	89,326	76,634	118,590	89,326	76,634	118,590
Provision for Cyclical Maintenance	18	81,657	81,655	92,465	81,657	81,655	92,465
Finance Lease Liability - Current Portion	19	26,263	26,265	89,029	26,263	26,265	89,029
Funds held in Trust	20	18,634	20,000	20,132	18,634	20,000	20,132
Funds held for Capital Works Projects	21	12,617	-	-	12,617	-	-
Funds held on behalf of TACSTMC	22	553,128	561,030	608,530	553,128	561,030	608,530
		<u>1,913,922</u>	<u>1,868,084</u>	<u>1,736,726</u>	<u>1,933,183</u>	<u>1,868,084</u>	<u>1,750,553</u>
Working Capital Surplus/(Deficit)		<u>2,190,440</u>	<u>1,435,196</u>	<u>1,408,636</u>	<u>2,792,798</u>	<u>2,096,150</u>	<u>2,112,124</u>
Non-current Assets							
Investments	12	18,634	18,500	20,132	739,545	18,500	596,463
Property, Plant and Equipment	13	2,668,921	2,668,000	2,726,515	5,561,019	2,668,000	5,625,621
		<u>2,687,555</u>	<u>2,686,500</u>	<u>2,746,647</u>	<u>6,300,564</u>	<u>2,686,500</u>	<u>6,222,084</u>
Non-current Liabilities							
Borrowings	16	-	-	-	515,882	515,882	515,882
Provision for Cyclical Maintenance	18	156,328	156,330	146,368	156,328	156,330	146,368
Finance Lease Liability	19	11,532	11,530	25,521	11,532	11,530	25,521
		<u>167,860</u>	<u>167,860</u>	<u>171,889</u>	<u>683,742</u>	<u>683,742</u>	<u>687,771</u>
Net Assets		<u>4,710,135</u>	<u>3,953,836</u>	<u>3,983,394</u>	<u>8,409,620</u>	<u>4,098,908</u>	<u>7,646,437</u>
Equity:							
Accumulated surplus/deficit		4,710,135	3,953,836	3,983,394	5,732,888	4,098,908	5,013,531
Equity/investment revaluation reserves		-	-	-	2,676,732	-	2,632,906
Total equity		<u>4,710,135</u>	<u>3,953,836</u>	<u>3,983,394</u>	<u>8,409,620</u>	<u>4,098,908</u>	<u>7,646,437</u>

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



Te Awamutu College
Statement of Cash Flows
For the year ended 31 December 2020

	Notes	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
		Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Cash flows from Operating Activities							
Government Grants		3,130,876	2,968,051	2,703,030	3,130,876	2,968,051	2,703,032
Locally Raised Funds		1,378,873	1,220,014	1,411,528	1,770,931	1,721,757	1,852,881
International Students		1,631	56,653	80,080	1,631	56,653	80,080
Goods and Services Tax (net)		(18,986)	(16,896)	(12,083)	(22,643)	(16,896)	(1,514)
Funds Administered on Behalf of Third Parties		(56,900)	(47,500)	7,225	(56,900)	(47,500)	7,225
Payments to Employees		(1,262,013)	(1,259,305)	(1,292,310)	(1,262,013)	(1,259,305)	(1,292,310)
Payments to Suppliers		(2,036,057)	(2,352,601)	(2,401,649)	(2,517,306)	(2,770,108)	(2,705,132)
Cyclical Maintenance Payments in the year		(31,957)	(50,848)	(60,511)	(31,957)	(50,848)	(60,511)
Interest Paid		(6,805)	-	(12,210)	(26,040)	(19,331)	(35,581)
Interest Received		34,634	35,447	43,440	42,945	59,547	47,571
Net cash from / (to) the Operating Activities		1,133,296	553,015	466,540	1,029,524	642,020	595,741
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	13,363	-	-	13,363
Purchase of Property Plant & Equipment (and Intangibles)		(248,904)	(75,276)	(275,034)	(254,304)	(75,276)	(275,034)
Purchase of Investments		(898,650)	(231,390)	-	(898,650)	(747,272)	-
Proceeds from Sale of Investments		-	1,632	344,764	-	1,632	344,764
Net cash from / (to) the Investing Activities		(1,147,554)	(305,034)	83,093	(1,152,954)	(820,916)	83,093
Cash flows from Financing Activities							
Furniture and Equipment Grant		71,832	-	-	71,832	-	-
Finance Lease Payments		(92,644)	(92,963)	(86,845)	(92,644)	(92,963)	(86,845)
Funds Held for Capital Works Projects	21	12,617	-	(242,448)	12,617	-	(242,448)
Net cash from Financing Activities		(8,195)	(92,963)	(329,293)	(8,195)	(92,963)	(329,293)
Net increase/(decrease) in cash and cash equivalents		(22,453)	155,018	220,340	(131,625)	(271,859)	349,541
Cash and cash equivalents at the beginning of the year	9	687,181	448,762	466,841	993,425	875,639	643,884
Cash and cash equivalents at the end of the year	9	664,728	603,780	687,181	861,800	603,780	993,425

The Consolidated 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 omitted.

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



Te Awamutu College

Notes to the Group Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Te Awamutu College 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 Te Awamutu College (the 'Group') consists of Te Awamutu College and its subsidiary the Te Awamutu College (Rogers) Charitable Trust. The subsidiary is a School Trust which supports the school through the operation of a dairy farm from which it makes donations to the school.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Basis of Consolidation

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Details of investment in subsidiaries are set out in Note 31.

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 consolidated 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 Group 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 Group qualifies for Tier 2 as the group 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 consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These consolidated 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 consolidated 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 18.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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.

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 31.

c) Revenue Recognition

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the Group uses the land and buildings. These are not received in cash by the Group as they equate to the deemed expense for using the land and buildings which are owned by the Crown.



Other Grants

Other grants are recorded as revenue when the Group 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 Group.

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 Group operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The Group'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) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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 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 Consolidated 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.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.



j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these consolidated 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 Consolidated 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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	10–75 years
Furniture, Plant & Equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

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

The Group 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.



m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee 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, and also annual leave earned, by non teaching staff, 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) where there are unfulfilled obligations for the Group to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

p) Funds Held in Trust

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

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

q) Provision for Cyclical Maintenance

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, 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).

r) Financial Instruments

The Group'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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The Group'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.



s) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

t) Goods and Services Tax (GST)

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	2,749,734	2,495,402	2,309,213	2,749,734	2,495,402	2,309,213
Teachers' Salaries Grants	6,856,147	6,763,000	6,159,190	6,856,147	6,763,000	6,159,190
Use of Land and Buildings Grants	1,727,916	1,728,000	1,744,241	1,727,916	1,728,000	1,744,241
Other MoE Grants	302,472	17,442	345,494	302,472	17,442	345,494
Other Government Grants	66,414	69,152	72,197	66,414	69,152	72,197
	11,702,683	11,072,996	10,630,335	11,702,683	11,072,996	10,630,335

The school has opted in to the donations scheme for this year. Total amount received was \$175,500.

Other MOE Grants total includes additional COVID-19 funding totalling \$21,788 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Revenue						
Donations	593	-	35,571	593	-	35,571
Overseas Travel	-	-	95,745	-	-	95,745
Transport (Local)	627,781	640,000	608,771	627,781	640,000	608,771
Other Revenue	146,820	133,100	275,323	541,174	634,843	793,488
Trading	165,817	156,000	157,902	165,817	156,000	157,902
Activities	290,600	139,828	353,487	290,600	139,828	278,487
	1,231,611	1,068,928	1,526,799	1,625,965	1,570,671	1,969,964
Expenses						
Activities	248,210	266,750	217,805	248,210	266,750	217,805
Trading	142,400	140,500	135,996	142,400	140,500	135,996
Overseas Travel	-	-	107,027	-	-	107,027
Transport (Local)	685,550	668,000	626,708	685,550	668,000	626,708
Other Locally Raised Funds Expenditure	-	-	-	378,407	361,440	314,837
	1,076,160	1,075,250	1,087,536	1,454,567	1,436,690	1,402,373
<i>Surplus for the year Locally raised funds</i>	155,451	(6,322)	439,263	171,398	133,981	567,591

4. International Student Revenue and Expenses

	2020 Actual Number	School 2020 Budget (Unaudited) Number	2019 Actual Number	2020 Actual Number	Group 2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	6	11	10	6	11	10

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Revenue						
International Student Fees	47,530	103,430	55,463	47,530	103,430	55,463
Expenses						
International Student Levy	1,215	1,800	975	1,215	1,800	975
Other Expenses	24,595	57,740	24,764	24,595	57,740	24,764
	25,810	59,540	25,739	25,810	59,540	25,739
<i>Surplus/ (Deficit) for the year International Students</i>	21,720	43,890	29,724	21,720	43,890	29,724



5. Learning Resources

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	476,770	484,718	523,654	476,770	484,718	523,654
Information and Communication Technology	32,335	79,406	32,527	32,335	79,406	32,527
Library Resources	6,124	17,000	7,444	6,124	17,000	7,444
Employee Benefits - Salaries	7,378,520	7,316,538	6,746,699	7,378,520	7,316,538	6,746,699
Staff Development	16,919	50,000	36,124	16,919	50,000	36,124
	7,910,668	7,947,662	7,346,448	7,910,668	7,947,662	7,346,448

6. Administration

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,913	6,835	7,288	6,913	6,835	7,288
Board of Trustees Fees	3,295	3,900	3,350	3,295	3,900	3,350
Board of Trustees Expenses	4,821	2,800	11,775	4,821	2,800	11,775
Communication	28,832	32,200	28,978	28,832	32,200	28,978
Consumables	9,964	12,500	10,998	9,964	12,500	10,998
Legal Fees	-	10,000	13,000	-	10,000	13,000
Other	69,240	79,100	75,616	69,240	79,100	75,616
Employee Benefits - Salaries	410,753	414,223	398,612	410,753	414,223	398,612
Insurance	26,147	26,000	23,558	26,147	26,000	23,558
Service Providers, Contractors and Consultancy	10,960	10,000	10,600	10,960	10,000	10,600
	570,925	597,558	583,775	570,925	597,558	583,775

7. Property

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	13,543	10,000	10,856	13,543	10,000	10,856
Consultancy and Contract Services	22,135	25,900	23,165	22,135	25,900	23,165
Cyclical Maintenance Provision	31,109	50,000	34,218	31,109	50,000	34,218
Grounds	13,742	11,700	23,654	13,742	11,700	23,654
Heat, Light and Water	126,539	146,500	146,396	126,539	146,500	146,396
Rates	14,688	13,500	13,054	14,688	13,500	13,054
Repairs and Maintenance	152,937	177,919	222,833	152,937	177,919	222,833
Use of Land and Buildings	1,727,916	1,728,000	1,744,241	1,727,916	1,728,000	1,744,241
Security	13,027	13,000	11,470	13,027	13,000	11,470
Employee Benefits - Salaries	340,773	303,382	289,541	340,773	303,382	289,541
	2,456,409	2,479,901	2,519,428	2,456,409	2,479,901	2,519,428

The use of land and buildings figure represents 8% of the Group's total property value. This is used as a 'proxy' for the market rental of the property. 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

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	32,314	17,465	32,849	38,438	17,465	38,973
Building Improvements - Crown	16,246	8,780	16,129	16,246	8,780	16,130
Furniture and Equipment	31,324	16,935	33,968	35,161	16,935	37,849
Information and Communication Technology	64,051	34,625	68,457	64,051	34,625	68,457
Motor Vehicles	26,309	14,220	28,827	27,326	14,220	29,983
Development Expenditure	-	-	-	1,430	-	1,542
Leased Assets	88,567	47,875	87,897	88,567	47,875	87,897
Library Resources	18,685	10,100	19,946	18,685	10,100	19,946
	277,496	150,000	288,073	289,904	150,000	300,777



9. Cash and Cash Equivalents

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	180	180	180	180	180	180
Bank Current Account	650,895	590,000	673,370	847,967	590,000	979,614
Bank Call Account	13,653	13,600	13,631	13,653	13,600	13,631
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>664,728</u>	<u>603,780</u>	<u>687,181</u>	<u>861,800</u>	<u>603,780</u>	<u>993,425</u>

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

Of the \$861,800 Cash and Cash Equivalents, \$13,509 is held by the Group on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned Group buildings under the Group's Five Year Property Plan.

Of the \$861,800 Cash and Cash Equivalents, \$21,837 of unspent grant funding is held by the Group. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

In addition, \$553,128 is held by the Group on behalf of the Te Awamutu Combined Schools Transport Management Committee (see note 22 for details).

10. Accounts Receivable

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	10,242	280,000	122,818	45,151	280,000	155,431
Interest Receivable	5,500	5,500	5,947	5,500	5,500	5,947
Banking Staffing Underuse	93,350	30,000	27,878	93,350	30,000	27,878
Teacher Salaries Grant Receivable	564,068	560,000	416,245	564,068	560,000	416,245
	<u>673,160</u>	<u>875,500</u>	<u>572,888</u>	<u>708,069</u>	<u>875,500</u>	<u>605,501</u>
Receivables from Exchange Transactions	15,742	285,500	128,765	50,651	285,500	161,378
Receivables from Non-Exchange Transactions	657,418	590,000	444,123	657,418	590,000	444,123
	<u>673,160</u>	<u>875,500</u>	<u>572,888</u>	<u>708,069</u>	<u>875,500</u>	<u>605,501</u>

11. Inventories

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	137,266	140,000	144,777	137,266	140,000	144,777
	<u>137,266</u>	<u>140,000</u>	<u>144,777</u>	<u>137,266</u>	<u>140,000</u>	<u>144,777</u>

12. Investments

The Group and School's investments are classified as follows:

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset						
Short-term Bank Deposits	2,268,758	1,600,000	1,368,610	2,268,758	2,260,954	1,368,610
	<u>2,268,758</u>	<u>1,600,000</u>	<u>1,368,610</u>	<u>2,268,758</u>	<u>2,260,954</u>	<u>1,368,610</u>
Non-current Asset						
Long-term Bank Deposits	18,634	18,500	20,132	18,634	18,500	20,132
Equity Investments	-	-	-	720,911	-	576,331
	<u>18,634</u>	<u>18,500</u>	<u>20,132</u>	<u>739,545</u>	<u>18,500</u>	<u>596,463</u>
Total Investments	<u>2,287,392</u>	<u>1,618,500</u>	<u>1,388,742</u>	<u>3,008,303</u>	<u>2,279,454</u>	<u>1,965,073</u>



13. Property, Plant and Equipment

GROUP

	Opening Balance (NBV)	Additions	Disposals	(Loss)/Gain on Disposal	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	2,620,000	-	-	-	-	2,620,000
Buildings	1,774,120	-	-	(8,267)	(38,438)	1,727,415
Furniture	309,185	33,358	-	(1,454)	(16,246)	324,843
Plant & Equipment	232,293	31,951	-	(590)	(35,161)	228,493
Information and Communication Technology	278,463	114,490	-	(27,831)	(64,051)	301,071
Motor Vehicles	132,594	58,616	(1,522)	1,314	(27,326)	163,676
Leasehold Improvements	22,102	-	-	-	(1,430)	20,672
Leased Assets	108,550	15,889	-	-	(88,567)	35,872
Library Resources	148,314	9,348	-	-	(18,685)	138,977
Balance at 31 December 2020	5,625,621	263,652	(1,522)	(36,828)	(289,904)	5,561,019

GROUP

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	2,620,000	-	2,620,000
Buildings	2,307,610	(580,195)	1,727,415
Furniture	571,517	(246,674)	324,843
Plant and Equipment	778,496	(550,003)	228,493
Information and Communication Technology	884,352	(583,281)	301,071
Motor Vehicles	442,995	(279,319)	163,676
Leasehold Improvements	82,937	(62,265)	20,672
Leased Assets	327,681	(291,809)	35,872
Library Resources	665,718	(526,741)	138,977
Balance at 31 December 2020	8,681,306	(3,120,287)	5,561,019

The net carrying value of equipment held under a finance lease is \$35,872 (2019: \$108,550).

GROUP

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	2,490,000	130,000	-	-	-	2,620,000
Buildings	1,727,276	85,817	-	-	(38,973)	1,774,120
Furniture	308,937	16,377	-	-	(16,129)	309,185
Plant & Equipment	232,681	42,552	(5,090)	-	(37,850)	232,293
Information and Communication Technology	281,797	79,408	(14,285)	-	(68,457)	278,463
Motor Vehicles	122,496	41,404	(1,323)	-	(29,983)	132,594
Leasehold Improvements	23,644	-	-	-	(1,542)	22,102
Leased Assets	174,145	22,302	-	-	(87,897)	108,550
Library Resources	158,782	9,478	-	-	(19,946)	148,314
Balance at 31 December 2019	5,519,758	427,338	(20,698)	-	(300,777)	5,625,621

GROUP

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	2,620,000	-	2,620,000
Buildings	2,321,601	(547,481)	1,774,120
Furniture	541,334	(232,149)	309,185
Plant & Equipment	757,421	(525,128)	232,293
Information and Communication Technology	917,016	(638,553)	278,463
Motor Vehicles	386,602	(254,008)	132,594
Leasehold Improvements	82,937	(60,835)	22,102
Leased Assets	311,792	(203,242)	108,550
Library Resources	656,370	(508,056)	148,314
Balance at 31 December 2019	8,595,073	(2,969,452)	5,625,621

The net carrying value of equipment held under a finance lease is \$108,550 (2018: \$174,175)



SCHOOL

	Opening Balance (NBV)	Additions	Disposals	(Loss)/Gain on Disposal	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	1,551,383	-	-	(8,267)	(32,314)	1,510,802
Furniture	309,185	33,358	-	(1,454)	(16,246)	324,843
Plant & Equipment	206,492	26,551	-	(590)	(31,324)	201,129
Information and Communication Technology	278,463	114,490	-	(27,831)	(64,051)	301,071
Motor Vehicles	124,128	58,616	(1,522)	1,314	(26,309)	156,227
Leased Assets	108,550	15,889	-	-	(88,567)	35,872
Library Resources	148,314	9,348	-	-	(18,685)	138,977
Balance at 31 December 2020	2,726,515	258,252	(1,522)	(36,828)	(277,496)	2,668,921

Accumulated Depreciation**SCHOOL**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	2,008,816	(498,014)	1,510,802
Furniture	571,517	(246,674)	324,843
Plant & Equipment	661,331	(460,202)	201,129
Information and Communication Technology	884,352	(583,281)	301,071
Motor Vehicles	381,273	(225,046)	156,227
Leased Assets	327,681	(291,809)	35,872
Library Resources	665,718	(526,741)	138,977
Balance at 31 December 2020	5,500,688	(2,831,767)	2,668,921

The net carrying value of equipment held under a finance lease is \$35,872 (2019: \$108,550)

SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	1,498,415	85,817	-	-	(32,849)	1,551,383
Furniture	308,937	16,377	-	-	(16,129)	309,185
Plant and Equipment	202,998	42,552	(5,090)	-	(33,968)	206,492
Information and Communication Technology	281,797	79,408	(14,285)	-	(68,457)	278,463
Motor Vehicles	112,875	41,403	(1,323)	-	(28,827)	124,128
Leased Assets	174,145	22,302	-	-	(87,897)	108,550
Library Resources	158,782	9,478	-	-	(19,946)	148,314
Balance at 31 December 2019	2,737,949	297,337	(20,698)	-	(288,073)	2,726,515

Accumulated Depreciation**SCHOOL**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	2,022,807	(471,424)	1,551,383
Building Improvements	541,334	(232,149)	309,185
Furniture and Equipment	645,656	(439,164)	206,492
Information and Communication Technology	917,016	(638,553)	278,463
Motor Vehicles	324,880	(200,752)	124,128
Leased Assets	311,792	(203,242)	108,550
Library Resources	656,370	(508,056)	148,314
Balance at 31 December 2019	5,419,855	(2,693,340)	2,726,515

The net carrying value of equipment held under a finance lease is \$108,550 (2018: \$174,145).



15. Accounts Payable

	2020	School 2020 Budget (Unaudited)	2019	2020	Group 2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Operating Creditors	375,376	350,000	211,112	394,637	350,000	218,060
Accruals	12,805	12,500	12,461	12,805	12,500	19,340
Employee Entitlements - Salaries	564,068	560,000	416,245	564,068	560,000	416,245
Employee Entitlements - Leave Accrual	180,048	180,000	168,162	180,048	180,000	168,162
	<u>1,132,297</u>	<u>1,102,500</u>	<u>807,980</u>	<u>1,151,558</u>	<u>1,102,500</u>	<u>821,807</u>
Payables for Exchange Transactions	1,132,297	1,102,500	807,980	1,151,558	1,102,500	821,807
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>1,132,297</u>	<u>1,102,500</u>	<u>807,980</u>	<u>1,151,558</u>	<u>1,102,500</u>	<u>821,807</u>

The carrying value of payables approximates their fair value.

16. Borrowings

	2020	School 2020 Budget (Unaudited)	2019	2020	Group 2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Due in One Year	-	-	-	-	-	-
Due Beyond One Year	-	-	-	515,882	515,882	515,882
	-	-	-	<u>515,882</u>	<u>515,882</u>	<u>515,882</u>

The Group has borrowings at 31 December 2020 of \$515,882 (31 December 2019 \$515,882). This loan is from the ASB Bank for the purpose of purchasing land. The loan is secured by registered mortgage over the property situated at 2129 Cambridge Road, Te Awamutu and by a specified security deed over the Fonterra Co-operative Group Limited shares held.

17. Revenue Received in Advance

	2020	School 2020 Budget (Unaudited)	2019	2020	Group 2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Grants in Advance - Ministry of Education	21,837	10,000	9,581	21,837	10,000	9,581
International Student Fees	35,878	35,000	81,777	35,878	35,000	81,777
Other	31,611	31,634	27,232	31,611	31,634	27,232
	<u>89,326</u>	<u>76,634</u>	<u>118,590</u>	<u>89,326</u>	<u>76,634</u>	<u>118,590</u>

18. Provision for Cyclical Maintenance

	2020	School and Group 2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Provision at the Start of the Year	238,833	238,833	265,126
Increase/ (decrease) to the Provision During the Year	31,109	31,109	34,218
Use of the Provision During the Year	(31,957)	(31,957)	(60,511)
Provision at the End of the Year	<u>237,985</u>	<u>237,985</u>	<u>238,833</u>
Cyclical Maintenance - Current	81,657	81,655	92,465
Cyclical Maintenance - Term	156,328	156,330	146,368
	<u>237,985</u>	<u>237,985</u>	<u>238,833</u>



19. Finance Lease Liability

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

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	26,263	26,265	89,029	26,263	26,265	89,029
Later than One Year and no Later than Five Years	11,532	11,530	25,521	11,532	11,530	25,521
	<u>37,795</u>	<u>37,795</u>	<u>114,550</u>	<u>37,795</u>	<u>37,795</u>	<u>114,550</u>

20. Funds held in Trust

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current						
Emma Award	11,897	20,000	12,545	11,897	20,000	12,545
Simon Swney Memorial	6,737	-	7,587	6,737	-	7,587
	<u>18,634</u>	<u>20,000</u>	<u>20,132</u>	<u>18,634</u>	<u>20,000</u>	<u>20,132</u>

These funds relate to arrangements where the school is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

21. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital

School and GROUP

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
F Block Upgrade	<i>in progress</i>	-	118,855	105,346	-	13,509
A Block Upgrade	<i>in progress</i>	-	-	892	-	(892)
Totals		<u>-</u>	<u>118,855</u>	<u>106,238</u>	<u>-</u>	<u>12,617</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	13,509
Funds Due from the Ministry of Education	(892)
	<u>12,617</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Re-roof Hall, D, A & Fitness Blocks	<i>completed</i>	242,448	73,669	(322,031)	5,914	-
SGE Project	<i>completed</i>	(4,103)	11,824	(7,721)	-	-
Totals		<u>238,345</u>	<u>85,493</u>	<u>(329,752)</u>	<u>5,914</u>	<u>-</u>



22. Funds Held on Behalf of Te Awamutu Combined Schools Transport Management Committee

Te Awamutu College is the lead school and holds funds on behalf of the TACSTMC, a group of schools funded by the Ministry.

School and GROUP	2020	2020	2019
	Actual \$	Budget (Unaudited) \$	Actual \$
Funds Held at Beginning of the Year	608,530	608,530	601,759
Funds Received from Cluster Members	102,576	102,500	119,984
Funds Received from MoE	1,085,610	1,085,000	1,106,232
Total funds received	1,796,716	1,796,030	1,827,975
Funds Spent on Behalf of the Cluster	1,235,060	1,235,000	1,217,687
Funds remaining	561,656	561,030	610,288
Distribution of Funds			
Surplus Distribution	8,528	-	1,758
Funds Held at Year End	553,128	561,030	608,530

	Opening Equity	Income	Expenses	2020 Equity	2019 Equity
Waipa Christian School	4,525	44,996	47,268	2,253	4,525
Ohaupo School	5,779	27,774	29,048	4,505	5,779
Kihikihi School	16,950	30,700	32,196	15,454	16,950
Korakonui School	19,799	70,671	73,940	16,530	19,799
Nautunui School	7,464	22,051	23,159	6,356	7,464
Paterangi School	17,099	18,832	19,497	16,434	17,099
Pironqia School	35,734	66,105	69,263	32,576	35,734
Pekerau School	5,444	3,999	3,999	5,444	5,444
Pokuru School	26,147	44,716	46,544	24,319	26,147
Puahue School	19,353	28,189	29,463	18,079	19,353
Pukeatua School	22,438	38,511	40,395	20,554	22,438
St Patricks School	38,167	47,233	49,560	35,840	38,167
Te Awamutu College	303,864	627,781	658,085	273,560	303,864
Te Awamutu Intermediate	68,356	95,229	98,941	64,644	68,356
Te Awamutu Primary School	2,699	4,015	4,015	2,699	2,699
Wharepapa South School	14,712	17,386	18,217	13,881	14,712
	608,530	1,188,188	1,243,590	553,128	608,530

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's balance sheet.

Current Assets

Cash at bank	738,699	650,714
Receivables	26,862	6,006
GST Refundable	8,999	27,880

Total Assets	774,560	684,600
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Current Liabilities

Operating Creditors	221,432	76,070
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Net Assets	553,128	608,530
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Equity	553,128	608,530
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23. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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.



24. Remuneration

Key management personnel compensation (School and Group)

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

	2020 Actual \$	2019 Actual \$
<i>Board Members - School</i>		
Remuneration	3,295	3,350
Full-time equivalent members	0.21	0.28
<i>Leadership Team</i>		
Remuneration	2,255,786	2,180,215
Full-time equivalent members	23.00	23.00
Total key management personnel remuneration	2,259,081	2,183,565
Total full-time equivalent personnel	23.21	23.28

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	8.00	2.00
110 - 120	1.00	0.00
120 - 130	3.00	0.00
	12.00	2.00

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

25. 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:

School and GROUP	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

26. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.



27. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) contract for F Block upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$118,855 has been received of which \$105,346 has been spent on the project to date; and
 (b) contract for A Block upgrade which will be fully funded by the Ministry of Education. To date the school has spent \$892 on this project.

(Capital commitments at 31 December 2019: \$Nil)

(b) Operating Commitments School and GROUP

As at 31 December 2020 the Board has no operating lease contracts (2019:\$Nil).

28. Managing Capital

The Group'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 Group 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.

29. Financial Instruments

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

Financial assets measured at amortised cost (2019: Loans and receivables)

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Cash and Cash Equivalents	664,728	603,780	687,181	861,800	603,780	993,425
Receivables	673,160	875,500	572,888	708,069	875,500	605,501
Investments - Term Deposits	2,287,392	1,618,500	1,388,742	2,287,392	2,279,454	1,388,742
Total Financial Assets Measured at Amortised Cost	3,625,280	3,097,780	2,648,811	3,857,261	3,758,734	2,987,668

Financial liabilities measured at amortised cost

Payables	1,132,297	1,102,500	807,980	1,151,558	1,102,500	821,807
Borrowings - Loans	-	-	-	515,882	515,882	515,882
Finance Leases	37,795	37,795	114,549	37,795	37,795	114,550
Total Financial Liabilities Measured at Amortised Cost	1,170,092	1,140,295	922,529	1,705,235	1,656,177	1,452,239

Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	-	-	-	720,911	-	576,331
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30. Events After Balance Date

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

31. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held		Value of investment \$'000	
			2020	2019	2020	2019
Te Awamutu College (Rogers) Charitable Trust	Dairy Farming	Te Awamutu, New Zealand	100%	100%	-	-

The Trust, which is incorporated and domiciled in New Zealand is 100% owned by the school and has a balance date of 31 May, although for the purposes of consolidation an additional set of audited financial statements for the year ended 31 December have been prepared.

The Te Awamutu College (Rogers) Charitable Trust is a subsidiary of the College as it is controlled by the College. The control comes from the ability of the College Board of Trustees to appoint the Trustees of the Charitable Trust and therefore to determine the financing and operating policies of the Trust, together with an entitlement to the ownership benefits of the Trust.

Te Awamutu College (Rogers) Charitable Trust

The late Dr Lindsay Rogers, a former member of the Te Awamutu College Board of Governors, left his estate to the Te Awamutu College Board of Trustees when he died in June 1962. Under the will, the late Mrs Rogers enjoyed a life interest. Following her death in June 1989, proceedings under the Family Protection Act 1985 were commenced in the High Court by Dr and Mrs Rogers' sons.

The proceedings were resolved by the payment of money to the sons in full settlement. At the present time the farm is vested in the trustee of the will, (Te Awamutu College (Rogers) Charitable Trust) who hold it in trust for the sole beneficiary, Te Awamutu College.

31. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TE AWAMUTU COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Te Awamutu College (the School). The Auditor-General has appointed me, Richard Currie, 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 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 25 May 2021. 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 the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.
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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 of Trustees 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance Report and KiwiSport Funding Report, 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.



Richard Currie
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton, New Zealand



ANNUAL REPORT 2020 Analysis of Variance

NCEA RESULTS (Provisional – as at 11/2/21)

- In NCEA Level 1, 73% of our Year 11 students attained it. (Our third highest result in 5 years and above the national figure of 70.9%)
- 82.8% of our Year 12 students gained Level 2. Above the national figure of 79.5% and our best result in the last 5 years.
- 61.9% of our Year 13 students gained Level 3. Our second highest result in the last 5 years.

Māori Results

- Level 1 – 44.3% - Lowest result in the last 5 years (only 0.1% lower than 2018). This result is not a surprise. Our tracking of attainment and attendance was foreshadowing this. We will be addressing the factors and issues impacting on this (e.g. COVID-19; mental health issues; enrolled in Alternative Education or Northern Health School . . .)
- Level 2 – 78.9% - highest in last 5 years. 7.9% higher than the national figure. Pleasingly our Māori students were largely part of the overall success of this level.
- Level 3 – 43.8% - second highest result in the last 5 years.

· NCEA Scholarships

One student gained a scholarship in Health.
This represents outstanding achievement and a lot of extra reading and tuition from teachers etc.

Endorsements:

Year 11 - equal highest Excellence endorsements in last 5 years. Merit (second highest).

Year 12 – Merit Endorsements (second highest in last 5 years)

Year 13 – Excellence (highest in last 5 years)

The importance of a high attendance rate remains a vital ingredient in NCEA success. That's why we have again included as part of our Annual Plan, that in order to attend a school social or ball, play in one of our sports teams or participate in a cultural activity you **must** be attending **at least** 85% of your classes.

Data to be included in first newsletter:

Average attendance and punctuality of Year 11 students
who gained Level 1 in 2020
93.1% and 6.5 lates

Average attendance and punctuality of Year 11 students
who did not gain Level 1 in 2020
75.2% and 14.3 lates

Average attendance and punctuality of Year 12 students
who gained Level 2 in 2020
90.1% and 8.1 lates

Average attendance and punctuality of Year 12 students
who did not gain Level 2 in 2020
79.7% and 7.3 lates

Average attendance and punctuality of Year 13 students
who gained Level 3 in 2020
91.8% and 10.2 lates

Average attendance and punctuality of Year 13 students
who did not gain Level 3 in 2020
82.6% and 12 lates

- All teaching staff, Deans, HOD/TIC's, SMT and BOT will be reflecting on our 2020 results. I have provided staff with a set of data and graphs and asked them to consider:
 - positives and successes
 - disappointments and frustrations
 - next steps

- A thorough and detailed NCEA Analysis Report including Level 1 Literacy and Numeracy figures; gender differences; Merit and Excellence Endorsements; University Entrance etc, will be prepared and reported to the Board of Trustees (March meeting).

ANNUAL PLAN 2020
Principal's Report on completion, progress towards...goals, targets, elements

CURRICULUM / ACHIEVEMENT / ASSESSMENT / PLANNING / REPORTING / NZQA

- Feedback from staff, students and parents/caregivers has been very positive regarding our Year 9 Integrated Curriculum Study topic/focus “Our Class and O-Tāwhao, Our Marae”. On the basis of this we will continue in 2021.
- GATE Register was updated. A stock-take of programmes, events, competitions etc that we provide or enter was completed.
- EfS: (Education for Sustainability) We are endeavouring to continue the initiatives and efforts which led to us gaining a prestigious Enviroschools Green-Gold Award in 2014. There were some Environmental Week activities. Goals have been set for 2021. A review is scheduled for 2021.
- asTTle testing for incoming Year 9s and Year 10s (Reading Comprehension and Number Operations) and analysis continued to:
 - inform teaching practice
 - help measure progress made with literacy and numeracy after one year at College.
(BOT received Data and Analysis Report).
- Analysis of Junior data was used to focus on “accelerating” the progress and achievement of targeted groups of students. (Whole cohort data and analysis also continued to be provided).
Results will again be furnished to the BOT in March (2021).
- In 2020 there were 57 Gateway and 22 Waikato Trades Academy placements. Both these programmes continue to be highly successful with regard to the students’ success (credits) and satisfaction.
- Booster Week was held for targeted Seniors once NCEA Exams Study Leave commenced. A tremendous combined effort by staff, students and parents/caregivers has greatly assisted these students’ NCEA results.
- We created Achievement Target Groups (of selected Year 11, Year 12 and Year 13 “Priority Learners”) with the aim of them achieving NCEA Level 1, 2 or 3 respectively (with close monitoring and the provision of extra guidance and support). 16/21, 18/20 and 11/20 attained NCEA Level 1, 2 and 3 respectively. All the Year 13s in Target Group left with Level 2. It is still felt that this initiative is useful and it will be continued in 2021.

- 2020 saw our continued involvement in a MOE initiative – Regional Mentoring Project.

Extra support and advice were given to a group of 13 targeted Maori students. 10 of them gained NCEA L1, 2 or 3 so we were pleased by this outcome.

Disappointingly, MOE has discontinued funding support (?!). We will fund continued various initiatives ourselves e.g. drivers' licence, Health & Safety courses etc.

- In 2020 we again gave Year 10 students the opportunity to experience an NCEA assessment via a Mathematics & Statistics Achievement Standard. 61% of students attained this and will “receive” the credits early in 2021. (This is an improvement on 2019 figure of 58%)

PASTORAL

- We bettered our 88% target for attendance (all students) – 88.1%. We met our truancy target (less than 4%) – 3.8% achieved. The figures are very pleasing given COVID-19 issues.

We endeavour to meet these targets through:

- Hard work of Deans/Guidance team
- ‘chasing up’ by Form Teachers
- effectiveness of absence text/e-mail messages
- continued stressing of link between academic achievement and very good attendance to staff, students and parent/caregivers
- enforcement of non-attendance at social/Ball and non-eligibility for participating in our sports teams or cultural groups if attendance is less than 85% (without justified absences)
- continued employment of District Attendance Officer by all schools (in addition to Integrated Attendance Service and Oranga Tamariki).

For 2021 targets will be: 89% for attendance and less than 3.5% truancy. In addition, we will continue to set a target for the number of students who are classed by the Ministry of Education as “Regular Attenders” (those students with greater than 90% attendance). In 2021, this target will be 68% (66.9% in 2020).

- Deans and students again found the academic counselling rewarding even if exhausting.
- The issuing of Senior Student Progress Sheets via Form Teachers (with info on attendance, credits etc) has proved worthwhile and will be continued for 2021. They were also emailed to parents/caregivers. The Junior Student Progress Sheet will also continue to be issued in 2021.

- Distribution of Certificates for excellent Attendance and Punctuality each term has proved popular (with a draw then held with a good reward).
- Total number of stand-downs, exclusions and suspensions continued to steadily fall from 185 (2008), 105 (2011), 68 (2013) to 47 (2017).

2018 saw an increase to 68 – factors in this rise (social media; incidents outside of school being brought into Te Awamutu College . . . have been discussed).

In 2019 the total was 67: 65 stand-downs, 1 suspension and 1 expulsion.
In 2020 the total was 50: 49 stand-downs, 1 suspension and 1 exclusion.

We put countless hours in to working with students, their families/whānau and agencies.

- We are a PB4L school.
In 2020 we utilised PLD to explore effective strategies for upholding our behaviour expectations. We continue to offer a rewards system for positive behaviour. We again tracked and analysed the issuing of R Points and the response to rewards received in 2020.
In 2020 over 14,300 “R” points were issued and 274 students received rewards. (increase from 12,800 and 198 respectively in 2019)
In 2021 we will look for further opportunities to issue “R” points and to increase the number of students receiving rewards.
We will be moving to Tier 2 for PB4L.

SPORT, RECREATION AND CULTURE

- As you will be aware 2020 was a year like no other. COVID-19 had a significant impact on delivery and the ability to participate in sport and recreation.
 - 19 sports were offered through school, the drop in number from the year before due to several competitions not being held. 41 teams were still able to represent Te Awamutu College in 2020.
 - 33% of our students were engaged in sports/recreation through school (30.4% female, 35.5% male). These numbers are down from 2019 largely due to reduced opportunities with COVID.
 - We are indebted to all our coaches, managers and officials that help our sports to happen. Sport at Te Awamutu College would not occur without the help from our school community.
 - Most NZSS events were cancelled in 2020 along with several Zone and regional events. Onto 2021 and hopefully a more settled year.

- Kapa Haka Group performed creditably at the Waipa Schools' Kapa Haka Festival. They also performed at our Senior and Junior Prize givings. We will continue with the same Tutor for 2021. We are looking at strategies to retain students as the year progresses e.g. more noho; taking students to a regional competition etc.
- Success by our sports individuals/teams was recognised and celebrated through:
 - assemblies
 - newsletters
 - local newspaper articles
 - School sign
 - Sports Excellence Badges
 - Cultural Excellence Badges
 - Blazers to the captains of our premier teams/squads
 - Badges to all our captains
 - Prizegivings
- Our annual Talent Quest, Music Department Concert and two Visual Arts Exhibitions took place showcasing our students' skills and work to their peers, staff, parents/caregivers and community.

Obviously 2020 was an extraordinary year so some school -wide events did not take place e.g. School Production, Ball and sports seasons were reduced.

PROPERTY

- 10 YPP/5YA developed and "signed off" with MOE
- Projects "rolled over" to end of the year break due to delays/lockdown e.g. F Block renovation

DIGITAL TEACHING AND LEARNING

- DTL Focus Group have organised effective PLD workshops which are either whole staff or workshops allowing staff choice. These are appreciated by staff.
- KAMAR Parent Portal continues to be utilised. Well-received by those parents/caregivers who have given us feedback. Student details, live attendance data, NCEA results, timetable, groups and fees can be viewed.
- Our BYOD Policies and Procedures were implemented for Years 9 – 12. Information was disseminated to our parents/caregivers, students and wider community. We continue to review what BYOD "looks like", "sounds like" . . .

in our school. We had school laptops available for use by Year 9 and 10 students without them. (BYOD is extended to Year 13 in 2021).

- Year 9 Digital Technologies option developed and will be offered in 2021.
- Over the summer break we replaced our server. Staff files were migrated from the server to utilise the cloud (Office 365) storage.

STUDENT LEADERSHIP, SERVICE AND REPRESENTATION

- Kia Tū Leadership Group continued to provide authentic opportunities for students' leadership and voice.
- Training and support has been provided for leaders, for example, Waikato Young Leaders' Day (11 Year 9's), Waipa District Youth Council Workshop (Head Students), Kia Tū Rangatira Day.
- The various school Committees have again functioned well and achieved the outcomes they exist for (eg Mufti Days for 3 charitable causes, SADD demonstrations, Talent Quest, Water Promotion, Blood Donors).

PROFESSIONAL LEARNING AND DEVELOPMENT

- Whole staff PLD continues to be a mix of whole staff, working in groups or individual workshops, depending on context. Topics in 2020 included:
 - DTL (x 2)
 - Literacy Strategies, including asTTle data (x 1)
 - PB4L (x 1)
 - ICS
 - NCEA Change Package (x1)
- Generous support was provided for staff's external professional development requests.

MĀORI & PASIFIKA ACHIEVEMENT AND INITIATIVES

- Our Māori and Pasifika parents/caregivers do turn up for Powhiri, Report Evenings, sports fixtures, Talent Quest, Māori & Pasifika Achievement and Success Celebration Day, prize givings.
- Successful Kia Tū Rangatira Day again held with focus on goal setting, personal well-being and leadership. (Senior students worked with/mentored selected Junior students).

- Māori & Pasifika Achievement and Success Celebration Day (ninth edition) was held – students shared reflections on their year’s challenges and successes. Students ate lunch together and engaged in a variety of activities.
- Departments were asked to develop and commit to an action plan to improve Māori achievement in NCEA. This will continue in 2021.
- Māori attendance rate 82% didn’t meet our target of 85%. Truancy 8.3% (target less than 6%). We will continue with our commitment to improve on these through engagement with parents/whānau and where appropriate, IAS and OT to try to bring about a return to school for any chronic cases.
- Most staff appear to understand the need to set separate or special targets/goals for our Māori students until we ‘bridge the gaps’ in achievement, retention, engagement and attendance between Māori and non-Māori in NZ.

Tony Membery
(Principal)

16 February 2021



KiwiSport Funding 2020

The funding was largely used to pay the salary of a Director of Sport whose Job Description is linked to the School's Charter and Annual Plans.

There are Sport & Recreation Goals stated in both documents.

2020 Annual Plan:

SPORT, RECREATION AND CULTURE

- The College will continue to review and measure our progress at attaining "Kiwi Sport" Goals:
 - increase the number of school-aged children participating in organised sport (strengthening links with sports clubs).
 - increase availability and accessibility of sporting and recreation opportunities.
 - support children in developing skills.
- We will continue to address and measure progress towards targets:
 - More students access quality sport and recreation opportunities.
 - Pathways are provided for students to achieve personal successes in sport and recreation.
 - Development and support for coaches and managers.
 - Greater collaboration with community organisations regarding sport and recreational experiences for students.

An annual census is participated in for NZSSS and outcomes are used in the Analysis and Variance Report.

Mid-year and end-of-year Annual Plan Reviews occur.

The remainder of KiwiSport expenditure is a levy from Sport Waikato to support their regional initiatives and activities for secondary school sports.

Tony Membery
(Principal)
5 February 2021