

TAURANGA GIRLS' COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



Ministry Number:

122

School Address:

930 Cameron Road, Gate Pa, Tauranga 3112

School Phone:

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School Email:

info@tgc.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Yvonne Handley	Presiding Member	Elected/Coopted	Feb-22
Tara Kanji	Principal ex Officio	Appointed	
Joe Bourne	Parent Representative	Elected	Nov-23
Wayne Gribble	Parent Representative	Elected	May-25
Tristan Hewett	Parent Representative	Elected	May-25
Lisa McKinnon	Parent Representative	Elected	Sep-22
Fiona McTavish	Parent Representative	Elected	Nov-23
Mark Pakes	Parent Representative	Elected	Sep-22
Mariana Tapsell	Parent Representative	Elected	May-25
Carolyn Nemeth	Staff Representative	Elected	May-25
Bree McTavish-Huriwai	Student Representative	Elected	Sep-22
Ansh Doht	Student Representative	Elected	Sep-23

Accountant / Service Provider: Self

TAURANGA GIRLS' COLLEGE

Annual Report - For the year ended 31 December 2022

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Tauranga Girls' College

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

MARIANA TAPSELL
Full Name of Presiding Member

M Tapsell
Signature of Presiding Member

31 May 2023
Date:

Tara Konji
Full Name of Principal

Tara Konji
Signature of Principal

31. May 2023
Date:

Tauranga Girls' College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	14,557,520	13,910,798	13,769,152
Locally Raised Funds	3	775,008	476,030	733,084
Interest Income		59,537	30,000	28,312
Gain on Sale of Property, Plant and Equipment		4,066		5,313
Total Revenue		15,396,131	14,416,828	14,535,861
Expenses				
Locally Raised Funds	3	666,259	443,274	685,456
Learning Resources	4	11,164,100	10,742,703	10,696,062
Administration	5	717,164	708,356	654,595
Finance		8,818	-	11,219
Property	6	2,786,312	2,904,164	2,448,311
		15,342,653	14,798,497	14,495,643
Net Surplus / (Deficit) for the year		53,478	(381,669)	40,218
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		53,478	(381,669)	40,218

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

Tauranga Girls' College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,370,913	3,370,913	3,330,695
Total comprehensive revenue and expense for the year		53,478	(381,669)	40,218
Contributions from the Ministry of Education		25,000		
Contribution - Furniture and Equipment Grant		160,612	-	-
Equity at 31 December		3,610,003	2,989,244	3,370,913
Accumulated comprehensive revenue and expense		3,324,124	2,732,027	3,113,696
Reserves		285,879	257,217	257,217
Equity at 31 December		3,610,003	2,989,244	3,370,913
Reserves				
<i>Capital Reserve</i>				
Opening Balance		100,000		100,000
Transfers in		-		-
Transfers out		-		-
		<u>100,000</u>		<u>100,000</u>
<i>Student Council</i>				
Opening Balance		63,784		63,784
Transfers in		-		-
Transfers out		-		-
		<u>63,784</u>		<u>63,784</u>
<i>Workday</i>				
Opening Balance		50,873		55,034
Transfers in		3,717		8,995
Transfers out		-		13,156
		<u>54,590</u>		<u>50,873</u>
<i>MOE Principal's Release</i>				
Opening Balance		42,560		44,059
Transfers in		25,000		-
Transfers out		55		1,499
		<u>67,505</u>		<u>42,560</u>

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

Tauranga Girls' College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,097,200	176,018	457,158
Accounts Receivable	8	815,602	781,199	781,199
Prepayments		26,525	30,165	30,165
Investments	9	2,211,094	2,506,665	2,506,665
Funds Receivable for Capital Works Projects	16	228,103	-	-
		<u>4,378,524</u>	<u>3,494,047</u>	<u>3,775,187</u>
Current Liabilities				
GST Payable		118,658	89,381	89,381
Accounts Payable	11	882,063	1,094,646	1,094,646
Revenue Received in Advance	12	652,612	344,447	344,447
Provision for Cyclical Maintenance	13	101,080	101,080	83,824
Finance Lease Liability	14	38,754	63,267	63,267
Funds held in Trust	15	317,750	99,693	99,693
Funds held for Capital Works Projects	16	256,424	239,338	239,338
		<u>2,367,341</u>	<u>2,031,852</u>	<u>2,014,596</u>
Working Capital Surplus/(Deficit)		2,011,183	1,462,195	1,760,591
Non-current Assets				
Property, Plant and Equipment	10	1,889,363	1,757,174	1,881,713
		<u>1,889,363</u>	<u>1,757,174</u>	<u>1,881,713</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	248,999	206,714	247,980
Finance Lease Liability	14	41,544	23,411	23,411
		<u>290,543</u>	<u>230,125</u>	<u>271,391</u>
Net Assets		<u><u>3,610,003</u></u>	<u><u>2,989,244</u></u>	<u><u>3,370,913</u></u>
Equity		<u><u>3,610,003</u></u>	<u><u>2,989,244</u></u>	<u><u>3,370,913</u></u>

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

Tauranga Girls' College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		4,214,703	3,813,882	3,839,990
Locally Raised Funds		520,342	231,569	366,167
International Students		525,387	244,461	184,734
Goods and Services Tax (net)		29,309	-	253
Payments to Employees		(2,144,027)	(1,878,171)	(1,793,150)
Payments to Suppliers		(2,782,928)	(2,427,672)	(2,220,924)
Interest Paid		(8,818)	-	(11,219)
Interest Received		40,684	30,000	27,912
Net cash from/(to) Operating Activities		394,652	14,069	393,763
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,173	-	5,313
Purchase of Property Plant & Equipment (and Intangibles)		(376,815)	(247,211)	(350,204)
Purchase of Investments		-	-	(6,665)
Proceeds from Sale of Investments		295,571	-	
Net cash from/(to) Investing Activities		(79,071)	(247,211)	(351,556)
Cash flows from Financing Activities				
Furniture and Equipment Grant		185,612	-	-
Finance Lease		(79,208)	(47,998)	(47,898)
Funds Administered on Behalf of Third Parties		218,057	-	(81,503)
Net cash from/(to) Financing Activities		324,461	(47,998)	(129,401)
Net increase/(decrease) in cash and cash equivalents		640,042	(281,140)	(87,194)
Cash and cash equivalents at the beginning of the year		457,158	457,158	544,352
Cash and cash equivalents at the end of the year		1,097,200	176,018	457,158

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

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

Tauranga Girls' College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Board Owned Buildings	50 years
Furniture and equipment	10–20 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

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

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

m) 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.

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	3,842,122	3,400,376	3,516,959
Teachers' Salaries Grants	8,551,332	8,121,730	8,408,690
Use of Land and Buildings Grants	1,785,429	1,975,186	1,591,721
Other Government Grants	104,896	413,506	251,782
Attendance Services	273,741	-	-
	<u>14,557,520</u>	<u>13,910,798</u>	<u>13,769,152</u>

The school has opted in to the donations scheme for this year. Total amount received was \$201,600.

The school is the fundholder for the Attendance Services for the Tauranga Moana area for which it has an MOU with the Ministry of Education. \$367,279 was received and \$93,538 has been carried forward to 2023 as unspent funds. The expenditure is shown in note 4.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	8,201	500	10,319
Curriculum related Activities - Purchase of goods and services	119,935	55,950	69,712
Fees for Extra Curricular Activities	233,294	92,900	234,646
Trading	22,185	16,587	16,618
Fundraising & Community Grants	42,637	22,000	29,059
Other Revenue	32,065	43,632	37,259
International Student Fees	316,691	244,461	335,471
	<u>775,008</u>	<u>476,030</u>	<u>733,084</u>
Expenses			
Extra Curricular Activities Costs	419,377	260,680	437,298
Trading	1,247	-	1,034
Fundraising and Community Grant Costs	21,117	5,000	31,357
International Student - Student Recruitment	41,165	32,850	8,104
International Student - Employee Benefit - Salaries	110,422	94,689	152,122
International Student - Other Expenses	72,931	50,055	55,541
	<u>666,259</u>	<u>443,274</u>	<u>685,456</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>108,749</u>	<u>32,756</u>	<u>47,628</u>

During the year the School hosted 13 International students (2021:18)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	501,925	830,165	586,771
Attendance Services	251,704		
Equipment Repairs	8,488	19,521	12,949
Information and Communication Technology	211,193	224,800	198,777
Library Resources	10,443	17,200	10,655
Employee Benefits - Salaries	9,713,578	9,114,768	9,365,112
Staff Development	97,606	164,499	132,183
Depreciation	369,163	371,750	389,615
	<u>11,164,100</u>	<u>10,742,703</u>	<u>10,696,062</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,863	9,576	9,576
Board Fees	8,899	9,800	7,815
Board Expenses	20,051	16,650	10,009
Communication	13,760	13,000	13,268
Consumables	(22,904)	21,300	(25,929)
Operating Lease	958	950	951
Legal Fees	1,755	4,000	4,151
Other	89,446	85,450	85,706
Employee Benefits - Salaries	552,294	514,130	494,346
Insurance	24,656	25,500	25,775
Service Providers, Contractors and Consultancy	18,386	8,000	28,927
	<u>717,164</u>	<u>708,356</u>	<u>654,595</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	14,685	12,000	12,300
Consultancy and Contract Services	258,787	254,898	247,637
Cyclical Maintenance Provision	98,951	74,534	877
Grounds	24,692	16,500	16,440
Heat, Light and Water	149,534	165,000	173,211
Rates	38,433	37,200	33,596
Repairs and Maintenance	160,904	125,000	140,458
Use of Land and Buildings	1,785,429	1,994,647	1,591,721
Relocateable rental	21,901		
Security	14,941	18,000	15,968
Employee Benefits - Salaries	218,055	206,385	216,103
	<u>2,786,312</u>	<u>2,904,164</u>	<u>2,448,311</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	397,200	176,018	457,158
Short-term Bank Deposits	700,000	-	-
	<u>1,097,200</u>	<u>176,018</u>	<u>457,158</u>

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

Of the \$1,097,200 Cash and Cash Equivalents, \$256,424 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the Cash and Cash Equivalents, \$317,750 of international personal and homestay funds are held in trust to be spent on international student's behalf in 2023.

Of the Cash and Cash Equivalents, \$35,984 is held by the School for unspent MOE grant money for Lost Learning, see note 12. These funds are to be spend in 2023.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	74,449	72,989	72,989
Receivables from the Ministry of Education	53,066	11,026	11,026
Interest Receivable	23,526	4,673	4,673
Teacher Salaries Grant Receivable	664,561	692,511	692,511
	<u>815,602</u>	<u>781,199</u>	<u>781,199</u>
Receivables from Exchange Transactions	97,975	77,662	77,662
Receivables from Non-Exchange Transactions	717,627	703,537	703,537
	<u>815,602</u>	<u>781,199</u>	<u>781,199</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	2,211,094	2,506,665	2,506,665
Total Investments	<u>2,211,094</u>	<u>2,506,665</u>	<u>2,506,665</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	891,676	43,370			(44,021)	891,025
Furniture and Equipment	495,176	171,930			(83,944)	583,162
Information and Communication Technology	336,051	53,982			(139,038)	250,995
Motor Vehicles	34,651	21,899			(10,083)	46,467
Textbooks	10,253	5,469			(5,937)	9,785
Leased Assets	77,857	72,828			(75,886)	74,799
Library Resources	36,047	7,337			(10,254)	33,130
Balance at 31 December 2022	1,881,711	376,815	-	-	(369,163)	1,889,363

The net carrying value of furniture and equipment held under a finance lease is \$74,799 (2021: \$77,857)

Restrictions

Except for the leased assets noted above, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,506,850	(615,825)	891,025	1,463,480	(571,804)	891,676
Furniture and Equipment	1,301,683	(718,521)	583,162	1,129,753	(634,577)	495,176
Information and Communication T	1,258,555	(1,007,560)	250,995	1,204,573	(868,522)	336,051
Motor Vehicles	147,319	(100,852)	46,467	133,185	(98,534)	34,651
Textbooks	231,303	(221,518)	9,785	670,654	(660,401)	10,253
Leased Assets	304,548	(229,749)	74,799	319,594	(241,737)	77,857
Library Resources	136,577	(103,447)	33,130	129,241	(93,194)	36,047
Balance at 31 December	4,886,835	(2,997,472)	1,889,363	5,050,480	(3,168,769)	1,881,711

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	114,142	258,716	258,716
Accruals	27,021	21,970	21,970
Employee Entitlements - Salaries	690,936	762,620	762,620
Employee Entitlements - Leave Accrual	49,964	51,340	51,340
	882,063	1,094,646	1,094,646
Payables for Exchange Transactions	882,063	1,094,646	1,094,646
	882,063	1,094,646	1,094,646

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	35,984	-	-
International Student Fees in Advance	407,667	198,971	198,971
Other revenue in Advance	208,961	145,476	145,476
	<u>652,612</u>	<u>344,447</u>	<u>344,447</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	331,804	331,804	407,442
Increase to the Provision During the Year	98,951	74,534	877
Use of the Provision During the Year	(80,676)	(98,544)	(76,515)
Provision at the End of the Year	<u>350,079</u>	<u>307,794</u>	<u>331,804</u>
Cyclical Maintenance - Current	101,080	101,080	83,824
Cyclical Maintenance - Non current	248,999	206,714	247,980
	<u>350,079</u>	<u>307,794</u>	<u>331,804</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on recent quotes received from a painter.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	44,809	66,948	66,948
Later than One Year and no Later than Five Years	43,488	23,992	23,992
Later than Five Years			
Future Finance Charges	(7,999)	(4,262)	(4,262)
	<u>80,298</u>	<u>86,678</u>	<u>86,678</u>
Represented by			
Finance lease liability - Current	38,754	63,267	63,267
Finance lease liability - Non current	41,544	23,411	23,411
	<u>80,298</u>	<u>86,678</u>	<u>86,678</u>

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	317,750	99,693	99,693
	<u>317,750</u>	<u>99,693</u>	<u>99,693</u>

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

16. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
G Block Ceiling	641	-	-	-	641
Block C Bathroom and site access	(31,393)	-	-	-	(31,393)
Drainage upgrade	256,597	-	(1,504)	-	255,093
Carpentry	59,552	-	(113,868)	-	(54,316)
Electrical	(12,793)	-	(1,392)	-	(14,185)
Block C Modification	(46,396)	376,545	(452,946)	-	(122,797)
Insulation A Block	13,130	-	(12,440)	-	690
Gymnasium Changing Rooms	-	-	(5,412)	-	(5,412)
Fibre Centralisation	-	39,012	(39,012)	-	-
Totals	<u>239,338</u>	<u>415,557</u>	<u>(626,574)</u>	<u>-</u>	<u>28,321</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	256,424
Funds Receivable from the Ministry of Education	(228,103)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
G Block Ceiling	641	-	-	-	641
Block C Bathroom and site access	(21,641)	3,527	(13,279)	-	(31,393)
Drainage upgrade	14,510	250,000	(7,913)	-	256,597
Carpentry	11,796	127,698	(79,942)	-	59,552
Electrical	86,819	50,000	(149,612)	-	(12,793)
Block C Modification	134,224	750,000	(930,620)	-	(46,396)
Sustainability Grant Recycling Project	-	61,963	(61,963)	-	-
Insulation A Block	-	13,130	-	-	13,130
Totals	<u>226,349</u>	<u>1,256,318</u>	<u>(1,243,329)</u>	<u>-</u>	<u>239,338</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	329,920
Funds Receivable from the Ministry of Education	(90,582)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	8,899	7,814
<i>Leadership Team</i> Remuneration Full-time equivalent members	853,052 6	827,793 6
Total key management personnel remuneration	<u>861,951</u>	<u>835,607</u>

There are eight members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has a Finance committee of three members that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 -220	190 - 200
Benefits and Other Emoluments	5 - 6	5 - 6

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	19.00	16.00
110 - 120	5.00	5.00
120 - 130	4.00	4.00
130 - 140	1.00	1.00
	<u>29.00</u>	<u>26.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total		\$76,232
Number of People		5

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) Block C modification project has reached practical completion with final payments due to the Project Manager and Construction company of \$33006.

(b) We have received MOE capital works funding for Drainage and Plumbing upgrades and have spent \$20903 on design and consultancy work. No contract has been signed for the completion of the work, but tenders are currently being evaluated.

(c) \$255,681 project for carpentry work, this will be fully funded by the Ministry of Education. \$155,501 has been received with payments of \$208,293.

(d) All other 5YA capital works projects are reached practical completion and have only minor project management fees payable.

(Capital commitments at 31 December 2021: \$378,428)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2022 Actual \$	2021 Actual \$
No later than One Year	951	951
Later than One Year and No Later than Five Years	-	713
Later than Five Years	-	-
	<u>951</u>	<u>1,664</u>

The total lease payments incurred during the period were \$951 (2021: \$951).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,097,200	176,018	457,158
Receivables	815,602	781,199	781,199
Investments - Term Deposits	2,211,094	2,506,665	2,506,665
Total Financial assets measured at amortised cost	<u>4,123,896</u>	<u>3,463,882</u>	<u>3,745,022</u>

Financial liabilities measured at amortised cost

Payables	882,063	1,094,646	1,094,646
Borrowings - Loans	-	-	-
Finance Leases	80,298	86,678	86,678
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>962,361</u>	<u>1,181,324</u>	<u>1,181,324</u>

23. Events After Balance Date

The extreme weather events in the Bay of Plenty region in February 2023 and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school closed for two days and continued to receive funding from the Ministry of Education during this time.

Independent Auditor's Report

To the Readers of Tauranga Girls' College's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Tauranga Girls' College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analysis of Variance, 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 Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Tauranga Girls' College Annual Plan & Analysis of Variance 2022



Tauranga Girls' College is agile in its response to the changing teaching and learning environment under Covid-19

STRATEGIC INTENT 1:

Flexible student-centered learning

Learning is designed to include opportunities where every student is encouraged to explore, challenge and innovate so that they may thrive now and move forward with confidence.

2019 GOAL: Explore student centered learning with a view of making structural and systemic changes in the medium-long term. Have high expectations of learners and learning through participation and achievement.

[2019 Annual Plan](#)

2020 GOAL: Respond to Curriculum Change

[2020 Annual Plan](#)

2021 GOAL:

Flexible student centred learning is reflected in a responsive curriculum that enables opportunities to explore, challenge and innovate.

[2021 Annual Plan](#)

2022 GOAL:

Teachers respond to the need for flexible student centered learning that allows students to thrive and journey with confidence.

Target 1 -

Everyone is an active, agile learner.

Deliberate strategies (How)	Lead and supported by
<ol style="list-style-type: none"> Professional Learning for all builds knowledge and confidence in the Assessment for learning pedagogy; commit to action in Year 9 and 10 by making visible the shared goal of "clarity about what is to be learnt" To establish a shared understanding of equity allowing learning for all. (Equity v equality) 	<p>Deputy Principal and the Influencer/Middle Leader Team</p> <p>Achievement Group. Māori Achievement Inquiry Group.</p>

3. Crises/Global Pandemic agility is known and utilized - e.g technology is used to support collaboration, transferable skills are emphasized by careers dept		Health & Safety Team
From	To	
<ul style="list-style-type: none"> Confidence in Assessment for Learning sits with the influencer team Students Yr 9 and 10 cannot articulate what is to be learnt Confused understanding of equity. COVID 19 impacts on our teaching and learning 	<ul style="list-style-type: none"> Confidence in and knowledge of Assessment for Learning is built for all and results in commitment to action. Students know what is being learnt and can articulate this. A shared, visible set of beliefs for our learners improves equity and learning for all. Learning and teaching is fluid and agile occurring anywhere, anytime. 	
Evidence of improved outcomes for students		
<p>1. There is evidence that the building of shared knowledge and confidence in Assessment for Learning is occurring. The support and facilitation of this professional growth has shifted from the role of the Influencer Team to one of Leaders of Learning and Kāhui Ako Within School Lead within Learning Areas.</p> <ul style="list-style-type: none"> Staff sharing about their Learning Area progress here. Capability and knowledge building plan - T3 here Nov 2022 PLD Milestone report here July 2022 PLD Milestone report here April 2022 PLD Milestone report here Assessment for Learning (AfL) - A TGC overview - shared in the new staff induction booklet here Shared beliefs are visible. There is not evidence that these have improved equity and learning for all as yet. These have been shared in the kura pānui so the community are aware of what we agree are our shared beliefs. <p>There is evidence that learning is being discussed in classrooms with students but that there is not yet consistency in students' understanding of what is being learnt.</p> <ul style="list-style-type: none"> Student voice indicates the ability to articulate what is being learned is not consistent across the kura. 		

2. While equity is being discussed and known through the kura, we are still to achieve a shared understanding of the difference between equity & equality
 - Continued to explore our shared beliefs, including equity, as agreed - [AfL korero in Learning Areas](#).
 - There have been pockets of understanding where equity has been discussed.
3. The pandemic forced the College to be flexible and responsive to the needs of both staff and students. Both used the google platform to support learners offsite, whilst f2f learning occurred onsite in the classroom.
 - Evidence can be found on our social media (FB and Insta), letters to whānau/parents, issuing of devices, flexibility with due dates, Term 2 NCEA catch ups and Lost learning workshops in Term 4

Target 2 -

Opportunities are given to strengthen the building of whanaungatanga.

Deliberate strategies (How)		Lead and supported by
1. Whanaungatanga provides opportunities throughout the year to build a sense of belonging and feeling valued; connections are made in e.g. Whānau groups, House groups, Learning areas 2. The PB4L refresh framework supports the visibility of the schools' values of Manaakitanga, mahi tahi and of mana motuhake which support whanaungatanga whilst at the same time strengthening a collegial approach to pastoral care.		Whanaungatanga Team Deputy Principal
From	To	
<ul style="list-style-type: none"> • 50% of learners felt valued and have a sense of belonging. • A limited whanaungatanga programme endeavors to make connections at whānau time • Staff and students know the school values but they are not 	<ul style="list-style-type: none"> • An increased number of learners understand the role they play in building whanaungatanga (i.e to feel valued and have a sense of belonging) • Whānau time is an effective time to connect and is supported with collaborative sharing of ideas and deliberate planning • The PB4L refresh enables visibility for staff and students to live out the 	

consistently visible in their actions.

[school values](#)

Evidence of improved outcomes for students

1. We continue to provide whanaungatanga opportunities throughout the year to support students to have a sense of belonging to our kura and connect with others. We still need to further investigate whether there has been an improvement in students feeling a sense of belonging to our kura. There continues to be a focus on pastoral care during whānau time. We are still to develop and achieve collaborative sharing both within and across whānau groups.

Whanaungatanga Opportunities:

- [Beginning of the year](#) - how we begin - whole school focus within whanau groups and classes
- Vertical whānau groups
- Deliberate whanaungatanga time within subject classes/ across [learning areas](#)
- [House whanaungatanga hui](#)
- Staff hui with focus on whanaungatanga/ connecting
- Morning tea in staff house groups
- Celebrations with a focus on different cultures eg: chinese lunar new year
- House competitions - haka/ waiata
- Student led whanaungatanga (student leaders organising activities and events)
- Sports teams
- Cultural activities
- [Google form that needs to be completed by students](#)

2. **Positive Behaviour for Learning (PB4L)**- There is a visibility of the PB4L values throughout the kura. Weekly slides link each week's value to a focus for the week. Visibility has allowed our staff and students to live out the values, which has been reflected in the use of the PB4L reward card system. Students are rewarded for living out the values of manaakitanga, mahi tahi and of mana motuhake. New class posters, and our 'learning behaviours' posters reinforce the visibility of the values, and provide clarity for staff and students on how to live out the values in our kura. [Weekly Slides](#). [PB4L classroom posters](#)

Target 3 -

Using evidence effectively to support the achievement of all learners

Deliberate strategies (How)		Lead and supported by
<ol style="list-style-type: none"> 1. A Literacy and Numeracy Coordinator/s helps to drive and strengthen the success in Level 1 Literacy/Numeracy. 2. Whānau teachers use a range of evidence to inform Te Ara Ako. (This could include Year 9 and Year 10 reflections on their learning in and outside the classroom. Year 11 - Year 13 teachers use tracking data; success for all and emphasis meaningful pathways 3. Develop a system to understand and respond to leavers data; explore retention. 4. Use the NZCER survey to inform the area of focus to support next steps in student hauora 		<p>Deputy Principal and nominated teachers</p> <p>Deputy Principal and Achievement team/ Whānau teachers.</p> <p>Two Deputy Principals Deputy Principal</p>
From	To	
<ul style="list-style-type: none"> • No coordinated approach to drive and strengthen Literacy and Numeracy. • Lack of consistency by whānau teachers to use evidence to inform Te Ara Ako. • Limited systems to gather and explore student retention data. • Analysis of data generated by NZCER Survey 2020, an action plan was not formulated for 2021-22 	<ul style="list-style-type: none"> • Literacy and Numeracy Coordinator implements a school wide approach to literacy and numeracy trials whilst FIN and BBE support Lit and Num in Eng and Maths • Whānau teachers use a range of evidence to support Te Ara Ako conversations. • Systems in place to inform a range of strategies to improve student retention. • NZCER Survey results will inform the action plan for student hauora for 2022-23. 	
Evidence of improved outcomes for students		

1. There has been a school wide approach to the literacy and numeracy pilots. These were implemented in July and September for all Year 10 students and some Year 11/12 students. English and Maths Leaders of Learning within their learning areas have overseen the preparation to get students ready to set the digital assessments.

The literacy and numeracy coordinator has been involved in the literacy and numeracy pilot so has not had a lens on strengthening numeracy and literacy in Level 1 specifically.

Kāhui Within School Lead with oversight of Literacy workstream summaries [here](#).

[TGC 2022 Numeracy / Literacy Pilot results data](#)

2. Whānau teachers were provided with a range of evidence to support Te Ara Ako learning conversations with students in their whānau groups.

[Te Ara Ako information for whānau teachers - Term 1](#)

[Year 13 Data Spreadsheet](#)

[Year 12 Data Spreadsheet](#)

[Year 11 Data Spreadsheet](#)

In term one, we developed a system to identify if students were at risk of not gaining 14 credits in their subjects. Every staff member completed this each term. For the Term 2 and 3 Achievement check we encouraged subject teachers to have Te Ara Ako learning conversations regarding students that had been identified as at risk as they knew where and what students needed to do to achieve.

Traffic Light System - [Identification of students at risk of not gaining 14 credits.](#)

[Term 1 Achievement Check](#)

[Term 2 Achievement Check](#)

[Term 3 Achievement Check](#)

[Term 1 - 3 Data Breakdown](#)

[Whānau group check](#)

[Lost Learning Timetable.pdf](#)

[Academic conference template for subject teachers](#)

Going forward/ next steps - if we want whānau teachers to have Te Ara Ako learning conversations with students then we need to provide a framework/ direction/ guidelines around this. Could possibly look at students creating their own learning logs to track their progress. We also need to look at whānau time, what is the purpose and what are the roles/ Job Descriptions that are expected of a whānau teacher. **A system has been set up to track students when they enrol at our kura and when they leave. We are in the process of analysing where students are going to and why. We are yet to determine deliberate strategies to improve retention.**

A student [transition information document](#) has been set up which includes students from every year level. It includes details around when they enrol at our kura and when they leave. There is an expectation that the Deans 'complete a story' for each individual that leaves so we can start to see trends around where students are going and why they are leaving our kura. Data has been compiled so we can see where students are leaving to. This now needs to be developed further to address reasons why students are leaving our kura.

3. **The NZCER Survey was administered in Term 3 with 956 student responses and 62 staff responses. We are in the process of analysing the data collected that will inform planning for 2023.** Refer to [this link](#) for further information

NZQA results & Achievement data 2022

[NZQA Principal's Report 2022](#)

[NZQA Literacy and Numeracy Results 2022](#)

[NZQA Endorsements Results 2022](#)

Tauranga Girls' College Achievement data remains above the National average in all Levels. And inline with other Decile 6 schools in the country. Areas of improvement have been identified from Learning Area NCEA analysis and identified 'next steps' and essential changes will be implemented in 2023, to improve achievement at all NZQA Levels.

Next Steps 2023

1. School wide curriculum review to assess if we are offering courses (both compulsory and optional) that allow for the best student achievement?
2. Individual Learning Area's will implement identified changes to courses and learning programmes.
3. Early intervention with non attenders. A shift to Cohort Dean's and Deputy Principals will ensure that Yr 11, Y12, and Yr13 attendance tracking will be consistent across achievement levels. Learning Areas to review attendance data of senior students.

Target 3 -

Using evidence effectively to support the achievement of all learners

4. Review of Māori achievement data to identify areas of success. This learning will feed into the 2023 / 2024 Māori Achievement Inquiry Action Plan, and shared with whānau at termly hui.
5. Visible use of 'Assessment for Learning' principles and ākonga beliefs throughout the kura.
6. Provide clean and clear achievement and attendance data via our KAMAR student management platform to all kaiako.
7. Attend region wide professional development for the NCEA change package.
8. Continue to offer all year 10s and Y11 students (identified as at risk of not achieving L1 numeracy and literacy) the NCEA Literacy and Numeracy standards.
9. Consider other strategies that may be needed to support student success in individual courses. I.e. Workshop days, lost learning programmes. We will continue to be agile and adaptive in this space as required.

STRATEGIC INTENT 2:

Active commitment to the principles (partnership, participation, protection) of the Treaty of Waitangi
Te Ao Māori (The Māori World) is woven into our school

2019 GOAL: Cultural identity of self and kura is explored and made visible (cultural intelligence/narrative)

2020 GOAL: Work towards a culturally responsive curriculum that is visible AND continue to progress

2021 GOAL: Build on staff understanding of cultural knowledge

2022 GOAL: Build on staff understanding of the principles of the Treaty of Waitangi

Target 1

Grow staff understanding and application of the Treaty of Waitangi principle of participation
(Whole school, systems, processes and programmes)

Deliberate strategies (How)		Lead and supported by
1. Building capacity in Mātauranga Māori, Te Reo Māori me ngā tikanga with input from mana whenua/students/whānau/staff 2. Implementation of the Māori Achievement Inquiry Action (MAI) Plan Year 1-2 actions towards integrating Te Ao Māori across the kura - systems, processes, programmes etc.		Deputy Principal and Kāhui Ako role Deputy Principal and Kāhui Ako role, MAI support person
From	To	
<ul style="list-style-type: none"> Some understanding and use of Mātauranga Māori Inconsistent consideration of the Te Ao Māori perspective across the kura. 	<ul style="list-style-type: none"> Evidence of Mātauranga Māori can be found in a range of systems, processes and planned programmes There is an obvious Te Ao Māori lens applied consistently across key decisions, initiatives and programmes etc. 	

Evidence of improved outcomes for students

There is evidence that Mātauranga Māori can be found in a range of systems, processes and planned programmes.

- Colleague-only day of Professional Learning with Mātauranga focus, allowed staff to strengthen their understanding and support the integration of Mātauranga Māori into their curriculum area. Colleague only day: [Slides](#) & [Programme](#).
- We begin our hui and assemblies with karakia. This is weaved seamlessly into kurawide practice and an expected part of our kura day.
- We have drawn on Mātauranga Māori when selecting our Te Ao Māori Deputy Head Prefect.. Using the whare for interview hui and inviting support whānau to the hui, embrace the understanding of the Māori knowledge and kawa n this section processes.
- Review of the pōwhiri process and practices was completed to ensure that the kura practice aligned with Mātauranga Māori tikanga. [Pōwhiri @ TGC](#)

The Te Ao Māori lens is being applied but not consistently across the kura.

- Evidence can be seen in the introduction of a Te Ao Māori Deputy Head Prefect. To ensure this was framed with a Te Ao Māori lens we held a whānau hui where input into the role and responsibilities was heard and a description of the roles was recommended to the Senior Leadership Team.
- When completing the refresh of PB4L, a commitment was made that Māori values would be used, and then provide the English translation.
- To embrace the Te Ao Māori world across as many aspects of the kura as possible, a focus on Māori celebrations and learning was seen in kura assemblies and house events. In 2023, we celebrated as a kura Mātariki, Te wiki o te reo Māori, and a Haka Waiata house event.
- The weekly calendar all starts with a whakatauki. This sets the scene for the week.

Target 2

**Grow staff capacity in Mātauranga Māori to support the Treaty of Waitangi principle of protection.
(Learning and Teaching focus - classroom)**

Deliberate strategies (How)		Lead and supported by
<ol style="list-style-type: none"> 1. Grow staff understanding of Mana Ōrite and The Treaty of Waitangi principle of protection 2. Growing staff knowledge and understanding of Mātauranga Māori to enable a culturally inclusive and sustaining curriculum. 		Deputy Principal Kahui Ako

3. Implementation of the Māori Achievement Inquiry Action Plan (Year 1-2 actions)		Deputy Principal, Kāhui Ako role and MAI support person
From	To	
<ul style="list-style-type: none"> Limited staff understanding of Mana Ōrite and The Treaty of Waitangi principle of protection Limited understanding of Mātauranga Māori and its place within the curriculum Informed action plan resulting from the Māori Achievement Inquiry 	<ul style="list-style-type: none"> Staff are confident in their knowledge and understanding of Mana Ōrite and the principle of protection in the Treaty of Waitangi. Visible acknowledgement of Mātauranga Maori within and across the curriculum. Māori Achievement Inquiry Action Plan implementation of actions related to year 1 and 2 actions. 	
Evidence of improved outcomes for students		
<p>1. Staff have begun their journey into their understanding of Mana Ōrite and The Treaty of Waitangi principle of protection. Not all staff would feel confident in this knowledge.</p> <p>Our colleague only day at Tahuwhakatiki Marae provided an opportunity to reflect on the ToW principle of protection. The focus on Mātauranga Māori, emphasises to staff the importance of gaining understanding and appreciation of Māori knowledge and world view, and how essential this is to integrate into our kura. Through knowledge gained and understanding we begin to show our Mana Ōrite of agreed principles outlined in Tiriti o Te Waitangi.</p> <p>2. Evidence has shown that learning areas are attempting to make a visible acknowledgement of Mātauranga Māori within and across the curriculum.</p> <p>During the session on Mātauranga Māori, at our colleague only day at Tahuwhakatiki Marae, curriculum areas were asked to reflect on how they were integrating Mātauranga Māori into their curriculum, and areas of development required. These reflections were populated and shared with the within school team, who could use this as a basis for further PL. Learning Area Mātauranga Māori reflections Kahui Ako presented to staff in Term 2 with a Mana Ōrite focus, linking through to localised curriculum.</p> <p>3. Evidence of good progress towards the actions in the Mahere Ako 2022.</p> <p>Key achievements are: 1. the introduction of the Te Ao Māori Deputy Head Prefect. 2. The introduction of the Māori Career pathways evening. This</p>		

was well attended by both a range of Tertiary providers and ākonga. 3. TGC pōwhiri & tangihanga procedures document. 4. Increased visibility of Te Ao Māori through Matariki week, Te wiki o te Reo Māori. 5. Introduction of a kura Ngeri. Written for the kura and gift by Mauria Togo (Ngāti Ranginui). &. Development of Ngā Kōhine o Mereaira. This performance group meets weekly to learn Tauranga Moana waiata and karakia, and teaches the members the tikanga of our local rohe. [Mahere Ako 2022](#)

STRATEGIC INTENT 3:

Positive connections with our community

We reflect, understand and acknowledge our community by being actively engaged and participating to help create a better future for all.

2019 GOAL: Make known current and possible community connections - community ako using a range of contexts (social, economic, cultural and educational)

2020 GOAL: Fosters authentic opportunities to connect with the community which are of strategic importance

2021 GOAL : Seek, develop and maintain meaningful community connections that promote whanaungatanga.

2022 Goal: Grow community connections

Target 1

Reciprocal, authentic relationships are built and are adaptive in a COVID context (physical or virtual space)

Deliberate strategies (How)

1. Provide ongoing opportunities for students to experience learning in the community for their benefit and the community's. (for example: Dale Carnegie, GateWay, Red Shirts, E-pro 8).
2. Make service visible - recognise and celebrate (assemblies, social media)
3. Strengthen relationships with our contributing schools to support transition

Lead and supported by

Deputy Principal

Deputy Principal and
Communications team

Two Deputy Principals and
Pastoral Team

From

To

- Some Learning Areas having community connections
- Students participating in National or International social issue events
- Limited visibility of school service
- Relationships are established with contributing schools

- All Learning Areas have created community connections that are sustainable and ongoing
- Students having a deeper understanding of social issues and their responsibility to their community.
- Service becomes a part of our school culture (student volunteer army, service committee)
- Relational trust strengthened with contributing schools.

Evidence of improved outcomes for students

1. Provide ongoing opportunities for students to experience learning in the community for their benefit and the community's. (for example: Dale Carnegie, GateWay, Red Shirts, E-pro 8).

There has been progress to provide students with a wide range of opportunities for students to experience learning in the community both to progress their leadership capabilities and to explore potential pathway opportunities. Existing partnerships and community connections have been expanded with service providers, businesses and industry associations. More detail on progress towards target 1 can be seen [here](#).

-[Positive connects within the community](#)

-[Student Leadership opportunities in the Community](#)

2. Make service visible - recognise and celebrate (assemblies, social media)

There has been a shift towards embedding a culture of service within the kura, service is now an integral part of student agency. Throughout the year opportunities for and celebrations of service have been promoted in assemblies and on the school's social media platforms. More detail on progress towards target 2 can be seen [here](#).

Evidence of celebrating and promoting service:

- [Service Assembly](#)
- [Service Expo](#)
- [Student Volunteer Army report](#)
- [Celebrating Student Volunteers](#)

3. Relational trust continues to be strengthened with our contributing schools.

Deliberate building of relationships to strengthen transition of students has occurred.

Relationships with our contributing schools have continued to strengthen throughout the year. We have reached out to all of our contributing schools from the start of the year so it isn't just a one way relationship when we require information and support at enrolment time. We have developed an enrolment plan which starts in Term 1 where we send postcards to each school with a photo of their students and a small insight into how the

students are finding TGC. Hui held with all contributing schools to discuss OTJ's and how we can better gather, understand and utilise data. We are finding it easier to connect with each school and all are receptive to support us when we need their help. This also goes the other way where we are happy to support where we can if there is a request from them.

STRATEGIC INTENT 4:

Strength through diversity

We recognise and value the importance of personal differences, learning and growing through the sharing of the unique qualities we all possess.

2019 GOAL: Collaborative approach to explore strength in difference

2020 GOAL: Make visible our diversity, use an equity lens

2021: GOAL: Diversity is recognised and valued

2022 GOAL: Recognise and value diversity in visible ways.

Target 1

Diversity is understood and valued.

Deliberate strategies (How)		Lead and supported by
1. To establish a shared understanding of diversity (Cultural diversity, Neuro diversity, Physical diversity, Gender diversity, Social diversity)		Deputy Principal
2. Challenge the beliefs of and build the capacity of all to understand and respond to diversity.		Deputy Principal
3. Diversity is valued through the celebration of languages, cultures and events as prioritised on our schools calendar		Two Deputy Principals
From	To	
<ul style="list-style-type: none"> No shared understanding of diversity Some indifference and lack of understanding of diversity Some opportunities to value and celebrate diversity 	<ul style="list-style-type: none"> We have a shared understanding of diversity A greater sense of valuing difference to improve an understanding of diversity Staff and students report a greater valuing of diversity 	

Evidence of improved outcomes for students

1. To establish a shared understanding of diversity

While there has been a shift towards an increasing awareness and acceptance of diversity and inclusion within the kura there has not been a definition established to provide a common understanding of diversity. Next steps to include establish a shared view an use to inform the 2023 Strategic Plan on Hauora and Inclusion.

2. Challenge the beliefs of and build the capacity of all to understand and respond to diversity.

There has been a shift to value diversity that has been seen in the refinement of student leadership positions to include a Deputy Head Prefect Diversity and two Diversity prefect positions for 2023. The school vision statement and communication to the school community plus school policies have seen a change in languaging to be more inclusive. Staff Professional Learning has had a focus session on gender diverse language and the use of preferred names. For more detail on progress towards target 2 can be seen [here](#).

3. Diversity is valued through the celebration of languages, cultures and events as prioritized on our schools calendar

There have been a range of student led activities planned for in the school calendar to celebrate cultural, social and gender diversity. In addition to these there have been displays and activities in the library and on the school social media platforms to acknowledge and celebrate the diversity within the school community. For more detail on progress towards target 3 can be seen [here](#).

Tauranga Girls' College

Kiwisport Funding 2022

Tauranga Girls College received \$34,729 for Kiwisport funding in 2022.

This funding was used to support:

The Sports Coordinator and Sports Administrator salaries to

- coordinate publicity
- sports enrolments and increased student participation rate

Equipment and support of existing and new sports in 2022

Lunchtime sports programme:

- training sports leaders;
- support of daily sports activities

Netball coordinator hours to coordinate netball teams

Tauranga Girls' College

Equal Employment Opportunities Report 2022

Tauranga Girls' College meets its obligations to provide good and safe working conditions by following our Equal Employment Opportunities and Employer Responsibility policies, taking time to induct new staff and to provide 'buddy support' as required. We provide equal employment opportunities to our employees by promoting professional development training and in engaging in the Professional Growth Cycle. We practice impartial selection of suitably qualified persons for appointment through our triangulation of those involved in shortlisting and in the interview process to ensure that all qualified persons are considered for the role without bias.