

TAURANGA GIRLS' COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



Ministry Number: 122 **Principal:** Tara Kanji

School Address: 930 Cameron Road, Gate Pa, Tauranga 3112

School Phone: 07 5788114 **School Email:** info@tgc.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Yvonne Handley	Chair Person/Parent Rep	Elected	Bank Manager	June 2022
Mark Pakes	Chair Person/Parent Rep	Elected	Area Response Manager	June 2022
Tara Kanji	Principal ex Officio	Appointed	Principal	
Joe Bourne	Parent Rep	Elected	Doctor	June 2022
Stephen Boyle	Parent Rep	Elected	Company Director	June 2019
Errol Brain	Parent Rep	Elected	Company Director	June 2019
Megan Cleverley	Parent Rep	Elected	Manager	June 2019
Teia Kahura	Student Rep	Elected	Student	Sep 2020
Mark Lawrence	Parent Rep	Elected	Doctor	June 2019
Lisa MacKinnon	Parent Rep	Elected	Community Development Advisor	June 2022
Fiona McTavish	Parent Rep	Elected	Chief Executive	June 2022
Carolyn Nemeth	Staff Rep	Elected	Teacher	June 2022
Hannah Rose	Student Rep	Elected	Student	Sep 2019

Accountant / Service Provider: Self

TAURANGA GIRLS' COLLEGE

Annual Report - For the year ended 31 December 2019

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Tauranga Girls' College

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Yvonne Handley
Full Name of Board Chairperson

Y Handley
Signature of Board Chairperson

28/5/2020
Date:

Tara Kauji
Full Name of Principal

Tara Kauji
Signature of Principal

28/5/2020
Date:

Tauranga Girls' College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	11,970,456	11,855,291	11,721,380
Locally Raised Funds	3	628,623	621,420	952,123
Interest income		38,187	34,000	33,898
International Students	4	808,280	690,391	837,114
		<u>13,445,546</u>	<u>13,201,102</u>	<u>13,544,515</u>
Expenses				
Locally Raised Funds	3	429,613	468,704	467,872
International Students	4	476,882	497,906	481,637
Learning Resources	5	8,805,624	8,455,149	8,459,203
Administration	6	728,283	798,588	876,825
Finance		21,389	-	20,765
Property	7	2,433,410	2,679,405	2,722,271
Depreciation	8	411,268	300,000	471,035
Transport		-	-	15,261
		<u>13,306,469</u>	<u>13,199,752</u>	<u>13,514,869</u>
Net Surplus / (Deficit) for the year		139,077	1,350	29,646
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>139,077</u></u>	<u><u>1,350</u></u>	<u><u>29,646</u></u>

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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		2,540,515	2,512,661	2,483,015
Total comprehensive revenue and expense for the year		139,077	1,350	29,646
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		54,384	27,854	27,854
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	24	2,733,976	2,541,865	2,540,515
Retained Earnings		2,470,653	2,291,572	2,290,222
Reserves		263,323	250,293	250,293
Equity at 31 December		2,733,976	2,541,865	2,540,515
Reserves				
<i>Capital Reserve</i>				
Opening Balance		100,000		100,000
Transfers in		-		-
Transfers out		-		-
		100,000		100,000
<i>Student Council</i>				
Opening Balance		64,223		48,234
Transfers in		1,000		86,756
Transfers out		1,439		70,767
		63,784		64,223
<i>Workday</i>				
Opening Balance		36,070		23,346
Transfers in		19,410		20,559
Transfers out		-		7,835
		55,480		36,070
<i>MOE Principal's Release</i>				
Opening Balance		50,000		-
Transfers in		-		50,000
Transfers out		5,941		-
		44,059		50,000

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	1,678,318	1,063,325	761,975
Accounts Receivable	10	525,842	535,710	535,710
GST Receivable		-	17,573	17,573
Prepayments		17,147	-	-
Funds due for Capital Works Projects	18	21,505	126,733	126,733
Investments	11	1,000,000	1,000,000	1,000,000
		<u>3,242,812</u>	<u>2,743,341</u>	<u>2,441,991</u>
Current Liabilities				
GST Payable		103,594	-	-
Accounts Payable	13	793,712	636,140	636,140
Revenue Received in Advance	14	686,197	578,007	578,007
Provision for Cyclical Maintenance	15	124,204	105,000	105,000
Finance Lease Liability - Current Portion	16	77,193	50,841	50,841
Funds held in Trust	17	340,453	323,725	323,725
Funds held for Capital Works Projects	18	641	11,719	11,719
		<u>2,125,994</u>	<u>1,705,432</u>	<u>1,705,432</u>
Working Capital Surplus/(Deficit)		1,116,818	1,037,909	736,559
Non-current Assets				
Property, Plant and Equipment	12	1,867,210	1,673,473	1,973,473
		<u>1,867,210</u>	<u>1,673,473</u>	<u>1,973,473</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	125,753	36,550	36,550
Finance Lease Liability	16	124,299	132,967	132,967
		<u>250,052</u>	<u>169,517</u>	<u>169,517</u>
Net Assets		<u>2,733,976</u>	<u>2,541,865</u>	<u>2,540,515</u>
Equity				
	24	<u>2,733,976</u>	<u>2,541,865</u>	<u>2,540,515</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 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		3,033,476	3,070,291	2,831,509
Locally Raised Funds		668,887	621,420	960,229
International Students		889,937	690,391	834,574
Goods and Services Tax (net)		121,167	-	42,265
Payments to Employees		(1,371,888)	(1,423,130)	(1,226,280)
Payments to Suppliers		(2,320,313)	(2,632,439)	(3,361,192)
Cyclical Maintenance Payments in the year		-	(59,183)	(130,173)
Interest Paid		(21,389)	-	(20,765)
Interest Received		38,525	34,000	34,020
Net cash from Operating Activities		1,038,403	301,350	(35,813)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(217,130)	-	(90,117)
Net cash from Investing Activities		(217,130)	-	(90,117)
Cash flows from Financing Activities				
Furniture and Equipment Grant		54,384	-	27,854
Finance Lease Payments		(70,191)	-	(27,603)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		16,728	-	-
Funds Held for Capital Works Projects		94,150	-	(115,014)
Net cash from Financing Activities		95,071	-	(114,763)
Net increase/(decrease) in cash and cash equivalents		916,343	301,350	(240,693)
Cash and cash equivalents at the beginning of the year	9	761,975	761,975	1,002,667
Cash and cash equivalents at the end of the year	9	1,678,318	1,063,325	761,975

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

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

Tauranga Girls' College

Notes to the Financial Statements

For the year ended 31 December 2019

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

i) 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.

Prior Year Policy

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

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

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

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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 School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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.

p) Funds Held in Trust

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

s) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

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

t) 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.

u) Budget Figures

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

v) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	2,603,190	2,656,988	2,532,091
Teachers' Salaries Grants	7,321,614	6,935,000	6,933,288
Use of Land and Buildings Grants	1,608,894	1,850,000	1,847,763
Other MoE Grants	185,364	25,000	66,624
Other Government Grants	251,394	388,303	341,614
	<u>11,970,456</u>	<u>11,855,291</u>	<u>11,721,380</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	44,549	53,000	56,918
Activities	558,577	562,333	868,559
Trading	6,087	6,087	6,087
Fundraising	19,410	-	20,559
	<u>628,623</u>	<u>621,420</u>	<u>952,123</u>
Expenses			
Activities	429,613	468,704	467,872
	<u>429,613</u>	<u>468,704</u>	<u>467,872</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>199,010</u>	<u>152,716</u>	<u>484,251</u>

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	49	42	48
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	808,280	690,391	837,114
Expenses			
Marketing	43,877	54,794	39,808
International Student Levy	5,214	-	-
Employee Benefit - Salaries	230,650	231,534	224,920
Other Expenses	197,141	211,578	216,909
	<u>476,882</u>	<u>497,906</u>	<u>481,637</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>331,398</u>	<u>192,485</u>	<u>355,477</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	603,116	580,720	813,153
Equipment Repairs	2,643	5,904	4,247
Information and Communication Technology	169,268	207,100	206,880
Library Resources	10,076	9,444	9,744
Employee Benefits - Salaries	7,843,248	7,465,581	7,312,088
Staff Development	177,273	186,400	113,091
	<u>8,805,624</u>	<u>8,455,149</u>	<u>8,459,203</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,300	7,850	8,100
Board of Trustees Fees	13,245	16,725	14,595
Board of Trustees Expenses	16,423	25,500	6,583
Communication	22,621	24,000	24,011
Consumables	(39,569)	27,000	33,264
Operating Lease	-	-	-
Legal Fees	2,206	10,800	6,746
Other	141,909	126,400	105,231
Employee Benefits - Salaries	527,655	537,293	656,180
Insurance	21,916	22,000	21,165
Service Providers, Contractors and Consultancy	13,577	1,020	950
	<u>728,283</u>	<u>798,588</u>	<u>876,825</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,177	2,000	800
Consultancy and Contract Services	236,174	281,000	273,439
Cyclical Maintenance Provision	108,407	59,183	59,183
Grounds	24,210	39,000	54,212
Heat, Light and Water	186,184	179,500	171,725
Rates	23,961	22,000	20,104
Repairs and Maintenance	87,696	109,500	114,926
Use of Land and Buildings	1,608,894	1,850,000	1,847,763
Security	17,880	13,500	11,553
Employee Benefits - Salaries	136,827	123,722	168,566
	<u>2,433,410</u>	<u>2,679,405</u>	<u>2,722,271</u>

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

8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	45,105	45,000	45,105
Furniture and Equipment	53,483	36,000	57,500
Information and Communication Technology	186,469	121,000	225,661
Motor Vehicles	17,682	1,000	19,109
Textbooks	17,943	10,000	56,841
Leased Assets	79,948	60,000	59,813
Library Resources	10,638	27,000	7,008
	<u>411,268</u>	<u>300,000</u>	<u>471,035</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	799	1,600	1,600
Bank Current Account	170,381	361,725	760,375
Bank Call Account	1,507,138	700,000	-
Cash and cash equivalents for Cash Flow Statement	<u>1,678,318</u>	<u>1,063,325</u>	<u>761,975</u>

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

Of the \$1,678,318 Cash and Cash Equivalents, \$641 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	280	14,011	14,011
Receivables from the Ministry of Education	6,472	-	-
Interest Receivable	13,463	13,801	13,801
Teacher Salaries Grant Receivable	505,627	507,898	507,898
	<u>525,842</u>	<u>535,710</u>	<u>535,710</u>
Receivables from Exchange Transactions	13,743	27,812	27,812
Receivables from Non-Exchange Transactions	512,099	507,898	507,898
	<u>525,842</u>	<u>535,710</u>	<u>535,710</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,000,000	1,000,000	1,000,000
Total Investments	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	971,307	-	-	-	(45,105)	926,202
Furniture and Equipment	273,957	119,501	-	-	(53,483)	339,975
Information and	446,707	80,837	-	-	(186,469)	341,075
Motor Vehicles	26,296	-	-	-	(17,682)	8,614
Textbooks	23,654	9,822	-	-	(17,943)	15,533
Leased Assets	182,498	87,874	-	-	(79,948)	190,424
Library Resources	49,054	6,971	-	-	(10,638)	45,387
Balance at 31 December 2019	1,973,473	305,005	-	-	(411,268)	1,867,210

The net carrying value of equipment held under a finance lease is \$190,424 (2018: \$182,498)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	1,410,545	(484,343)	926,202
Furniture and Equipment	831,864	(491,889)	339,975
Information and	1,632,934	(1,291,860)	341,074
Motor Vehicles	95,544	(86,930)	8,614
Textbooks	662,303	(646,771)	15,532
Leased Assets	376,987	(186,561)	190,426
Library Resources	115,440	(70,053)	45,387
Balance at 31 December 2019	5,125,617	(3,258,407)	1,867,210

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	1,016,412	-	-	-	(45,105)	971,307
Furniture and Equipment	316,321	15,135	-	-	(57,500)	273,957
Information and						
Communication Technology	659,989	12,378	-	-	(225,661)	446,707
Motor Vehicles	45,405	-	-	-	(19,109)	26,296
Textbooks	62,560	17,935	-	-	(56,841)	23,654
Leased Assets	209,177	33,134	-	-	(59,813)	182,498
Library Resources	44,527	11,535	-	-	(7,008)	49,054
Balance at 31 December 2018	2,354,391	90,117	-	-	(471,035)	1,973,473

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	1,410,545	(439,238)	971,307
Furniture and Equipment	712,363	(438,406)	273,957
Information and Communication Technology	1,552,098	(1,105,391)	446,707
Motor Vehicles	95,544	(69,248)	26,296
Textbooks	652,481	(628,827)	23,654
Leased Assets	289,112	(106,614)	182,498
Library Resources	108,469	(59,415)	49,054
Balance at 31 December 2018	4,820,612	(2,847,139)	1,973,473

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	170,207	73,077	73,077
Accruals	27,150	9,315	9,315
Employee Entitlements - Salaries	563,101	507,898	507,898
Employee Entitlements - Leave Accrual	33,254	45,850	45,850
	<u>793,712</u>	<u>636,140</u>	<u>636,140</u>
Payables for Exchange Transactions	793,712	636,140	636,140
	<u>793,712</u>	<u>636,140</u>	<u>636,140</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	637,315	555,658	555,658
Other	48,882	22,349	22,349
	<u>686,197</u>	<u>578,007</u>	<u>578,007</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	141,550	141,550	212,540
Increase/ (decrease) to the Provision During the Year	108,407	59,183	59,183
Use of the Provision During the Year	-	-	(130,173)
Provision at the End of the Year	249,957	200,733	141,550
Cyclical Maintenance - Current	124,204	105,000	105,000
Cyclical Maintenance - Term	125,753	36,550	36,550
	249,957	141,550	141,550

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	93,676	-	67,178
Later than One Year and no Later than Five Years	136,010	-	152,908
Later than Five Years	-	-	-
	229,686	-	220,086

17. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	340,453	323,725	323,725
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	340,453	323,725	323,725

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

18. 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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
Alarm Upgrade -Nutech	<i>completed</i>	10,532	(8,432)	(2,100)	-	-
Toilet Block E	<i>in progress</i>	(10,478)	-	-	-	(10,478)
G Block Ceiling	<i>in progress</i>	1,187	-	(546)	-	641
Carpets -Admin & Drama	<i>completed</i>	(91,207)	93,327	(2,120)	-	-
Electrical Boards	<i>completed</i>	(22,206)	22,730	(524)	-	-
Block C Bathroom	<i>in progress</i>	(2,842)	36,093	(43,493)	-	(10,242)
Window Tinting J Block	<i>in progress</i>	-	-	(475)	-	(475)
Drainage upgrade	<i>in progress</i>	-	-	(310)	-	(310)
Totals		(115,014)	143,718	(49,568)	-	(20,864)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

(641)

21,505

(20,864)

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
Alarm Upgrade -Nutech	<i>completed</i>	-	60,100	(49,568)	-	10,532
VSD Unit J Level 4	<i>completed</i>	-	7,845	(7,845)	-	-
VSD Control Equipment	<i>completed</i>	-	4,900	(4,900)	-	-
Toilet Block E	<i>in progress</i>	-	-	(10,478)	-	(10,478)
G Block Ceiling	<i>completed</i>	-	13,500	(12,313)	-	1,187
Lightening Strike	<i>completed</i>	-	9,823	(9,823)	-	-
Carpets -Admin & Drama	<i>completed</i>	-	-	(91,207)	-	(91,207)
Electrical Boards	<i>completed</i>	-	-	(22,206)	-	(22,206)
Block C Bathroom	<i>in progress</i>	-	-	(2,842)	-	(2,842)
Totals		-	96,168	(211,182)	-	(115,014)

19. 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.

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	13,245	14,595
Full-time equivalent members	0.21	0.46
<i>Leadership Team</i>		
Remuneration	696,984	539,428
Full-time equivalent members	6	5
Total key management personnel remuneration	710,229	554,023
Total full-time equivalent personnel	6.21	5.46

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 -110	6.00	3.00
	6.00	3.00

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

21. 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:

	2019 Actual	2018 Actual
Total	\$ 63,499.00	-
Number of People	2	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$17540 contract for Window Tinting on J Block to be completed in February 2020, which will be fully funded by the Ministry of Education. Apart from project management fees of \$475, no funds have been received or spent at 31 December 2019.

(Capital commitments at 31 December 2018: \$0)

24. Managing Capital

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

25. 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 (2018: Loans and receivables)

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	1,678,318	1,063,325	761,975
Receivables	525,842	535,710	535,710
Investments - Term Deposits	1,000,000	1,000,000	1,000,000
Total Financial assets measured at amortised cost	3,204,160	2,599,035	2,297,685

Financial liabilities measured at amortised cost

Payables	793,712	636,140	636,140
Finance Leases	201,492	183,808	183,808
Total Financial Liabilities Measured at Amortised Cost	995,204	819,948	819,948

26. Events After Balance Date

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

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

Independent Auditor's Report

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

For the Year Ended 31 December 2019

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 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 29 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 25 to 40, 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 (Revised): 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

Analysis of Variance of the 2019 Annual Plan

Strategic Section	
Emergent Strategic Intentions 2019	A narrative for each strategic intention
Intention One	<p><i>Flexible student-centred learning</i></p> <p>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.</p>
Intention Two	<p><i>Active commitment to the principles of the Treaty of Waitangi</i></p> <p>Te Ao Maori (the Māori World) is woven into our school</p>
Intention Three	<p><i>Positive connections with our community</i></p> <p>We reflect, understand and acknowledge our community by being actively engaged and participating to help create a better future for all</p>
Intention Four	<p><i>Strength through diversity</i></p> <p>We recognise and value the importance of personal differences, learning and growing through the sharing of the unique qualities we all possess</p>

STRATEGIC SECTION - 3 YEAR STRATEGIC EMERGENT INTENTIONS. As a result of community consultation, analysis of school-wide achievement data and information, the analysis of variance and the self-review process, the Board has identified the following strategic intentions during 2019-2021

Emergent Intent 1

Flexible student-centred 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	Explore student centered learning (and ways of) with a view of making structural and systems changes in the medium-long term. Have high expectations of learners and learning through participation and achievement
2020	Respond to a review of the junior curriculum which reflects consistent languaging and cohesive approaches using student voice and enlist in ongoing PLD to support staff capability for change
2021	Flexible student centred learning is reflected in a responsive Junior curriculum that enables opportunities to explore, challenge and innovate

Emergent Intent 2

Active commitment to the principles of the Treaty of Waitangi

Te Ao Maori (the Māori World) is woven into our school

2019	Cultural identity of self and kura is explored and made visible (cultural intelligence)
2020	Culturally responsive curriculums are identifiable in schooling contexts and are celebrated/visible
2021	Kahui Ako IwI resources are utilised to build on Te Ao Maori in the school

Emergent 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	Make known current and possible community connections - community ako using a range of contexts (social, cultural, economic and educational)
2020	Authentic opportunities to connect with the community are of strategic importance and reflects service
2021	Community connections promote social justice/action and add value to the individual, kura and community EQ

Emergent 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	Collaborative approach to explore strength in difference
2020	Make visible our diversity with an equity lense
2021	Celebrate our diversity in a variety of non traditional ways

Annual School Improvement Plan – Emergent Strategic Intention 1

Emergent Intent 1

Flexible student-centred 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	Explore student centered learning (and ways of) with a view of making structural and systems changes in the medium-long term. Have high expectations of learners and learning through participation and achievement
2020	Respond to a review of the junior curriculum which reflects consistent languaging and cohesive approaches using student voice and enlist in ongoing PLD to support staff capability for change.
2021	Flexible student centred learning is reflected in a responsive Junior curriculum that enables opportunities to explore, challenge and innovate

Emergent Strategic Intent 1 Flexible student-centred 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.				
Annual Goal 2019	Strategy to achieve target	Responsibility of and time framed to	Indicators of progress/Improvement	AoV commentary
Explore junior curriculum	CoreEd team facilitates beliefs and values of TGC	Kylie Valentine and Alice Cade Term 2,3	Beliefs and values are known	(Traffic Light colours, Red not achieved, Orange - work in progress, Green achieved the target) - Education brief created which includes values/ beliefs around our curriculum. - Learning Areas begin contextualising own essence statements. - Junior Curriculum review being investigated.

					<p>NEXT STEPS -</p> <ul style="list-style-type: none"> • Revist and complete the Learning Area essence statements. • Use essence statements to drive new curriculum design.
	Identify and evaluate opportunities to explore, challenge and innovate in the present curriculum	Leaders of Learning (& student voice) Term 2,3	Evaluation of the opportunities		<p>Review of junior curriculum completed Term 2 by Leaders of Learning. Alice Cade collating and finding trends. Difficult to implement, but aspects of change shared with Leaders of Learning and celebrated NOT evaluated.</p>
High expectations of learners through participation	Compare and celebrate participation data of Yr9, 10 2018 with Yr10, 11 cohort of 2019	Linda Boubée-Hill, Deans Term 3,4	Participation data added to reports - swimming, athletics cohort shows increasing levels of participation in house		<p>Participation data added to school reports, sent out at the end of each term. Data sent to junior students at the end of each term so they can see where they are at and reflect on other activities they can participate in.</p> <p>NEXT STEPS -</p> <ul style="list-style-type: none"> • Continue reporting on participation and explore ways to measure comparisons.
High expectations of student behaviour	Behaviour expectations are taught and known	PB4L Team Term 1-3	Consistency of behaviour expectations for all		<p>Term 1 - PB4L team formed incl staff and students. Lessons taught this year:</p> <p>Being a positive bystander</p> <p>Respect</p> <p>Attendance</p> <p>(consequence- discipline process used for bystander behaviour)</p> <p>Change in reporting structure where learning behaviours around school values are reported on</p> <p>NEXT STEPS -</p> <ul style="list-style-type: none"> • Improving visibility around PB4L including lesson plans, hi vis vests, active duty

To raise achievement of Priority Learners	<p>A priority learner (PL) group is identified and made visible on kamar and with Leaders of Learning <i>(Priority learners are groups of students who have been identified as historically not experiencing success in the New Zealand schooling system. These include Māori and Pacific learners, ESOL and migrant learners and those from low socio-economic backgrounds, and students with special education needs.)</i></p> <p>To continue to decrease the gap in achievement of Maori and NZ European</p>	Cade/ Bird and team Term 2 Karen Gilby and Learning Hub and Careers	Continued tracking of student achievement	<p>Regional Mentoring Programme Yr 12/13 - Definition of what a priority learner is shared amongst all staff - Kahui Ako using full definition of a priority learner within EBAM meetings - Year level deans created priority learners list to distribute to all teaching staff to identify deliberate strategies to accelerate learning and identify interventions used - Departments to create priority learner register - EBAM's are held each term for core classes, providing teachers a time to share strategies that are effective in engaging priority learners and assist their progression plus the opportunity to identify a common learning focus.</p> <p>2018 disparity 2019 disparity Level 3 - 21% 17% Level 2 - 11% 19% Level 1 - 13% 28%</p> <p>See PDF of narrative attached . We can story those students for whom NCEA Level 1 was always a 2 year journey, vs those transient students who came and left but still show on our data vs those with whom we made a difference.</p> <p>NEXT STEPS -</p> <ul style="list-style-type: none"> • A more effective school wide tracking plan, Numbers, names and needs analysis • Staff to share strategies and amplify deliberate strategies that are working
Improve Literacy	Review and evaluate the current programmes supporting literacy	Philippa Ferguson & teachers of those programmes	Current programmes are reviewed and student progress analysed	<p>An emphasis on the English department to take a lead and for SCT to assist with literacy strategies across the school (see below for examples lead by English Department) Use PLD time to share and emphasise the importance of all curriculum areas in this role</p> <p>NEXT STEPS -</p> <ul style="list-style-type: none"> • To drive this home, embed practices and promote all as teachers of literacy, not just english. <p>Senior English courses that target the less able students have been modified to provide a thematic approach. Also there have been changes made to the level of standards offered to allow for flexibility in the academic pathways</p>

Level 1 Numeracy data in to be 90% or higher	Identify an effective tracking tool for literacy acceleration	Cade & Leader of Learning English to oversee tracking,	Literacy progress is tracked termly	<p>offered. e.g. so students at Level 2 can now gain Level 2 credits especially when NCEA Level 1 had already been achieved.</p> <p>This the Year 11 English course that targeted the less able student offered Level 1 achievement standards rather than unit standards.</p> <p>9 English Support, a recommendation made (and followed through for 2020) that there is a selection process put in place to ensure the right students are targeted</p> <p>Leader of Learning English has been supported by BBE to track literacy</p> <p>Literacy progress has been collated and tracked each term. With four reports of analysis</p> <p>Term 2 Week1; Term 3 Week 1; Term 3 Week 10; Term 4 Week 4. This provides quantitative data</p> <p>LEARNING AREAS</p> <p>Professional learning workshops offered in terms 2 & 3 - to encourage teachers to deliberately use a range of literacy strategies. 20 attendees plus a session held with English teachers & Kahui Ako Within school teacher</p> <p>In response to the completion of the annual plan and review Leaders of Learning's awareness of the need to deliberately employ literacy strategies was heightened.</p> <p>Music, Languages, Maths, Te Reo - Literacy strategies were identified and employed in most learning areas to support students to improve their level of literacy.</p>
	Use of deliberate strategies/ actions to meet the goal	SCT to build capacity of colleagues, all staff to know literacy opportunities	Current programmes are reviewed and student progress analysed	<p>Leader of Learning Maths has been supported by BBE to track Numeracy.</p> <p>Numeracy progress has been collated and tracked each term. With four reports of analysis.</p> <p>Term 2 Week1; Term 3 Week 1; Term 3 Week 10; Term 4 Week 4. This provides quantitative data.</p> <p>Numeracy 2018 Numeracy 2019</p> <p>92.9% 88.3%</p> <p>NEXT STEPS -</p>
	Use of deliberate strategies/ actions to meet the target	Linda Boubee-Hill and Maths department to coordinate numeracy collection points, make visible to all, link with data trackers	Numeracy progress is tracked termly	

		subjects and strategies to gain numeracy		<ul style="list-style-type: none"> Numeracy is to continue to use successful strategies but highlight very at risk as re-prioritized group for maths teachers all teachers make known where numeracy can and is being attained so students have greater awareness as do parents.
To raise achievement of all students at NCEA Level 3 and University Entrance.	<p>Identification and use of deliberate strategies/ actions to address disparity and acceleration</p> <p>Identification of students with UE as a pathway. Strategies to improve attendance in Year 13.</p>	<p>Glenda Rowlands with Leaders of Learning Term 2 'check in', Term 4 (1 2020, evaluate)</p> <p>Rowlands/ Prendiville/ Tutors/ Careers</p>	<p>Use of effective strategies to improve achievement at NCEA level 3 and UE</p>	<p>Identification of students in Yr 13 at risk of not gaining L3. List shared with whanau tutors and Leaders of Learning. Identification of students with UE as a pathway. List shared with tutors for conferencing.</p> <p>Many learning areas employed a range of strategies such as: Reviewing credits Reducing credits Using google classroom for support learning outside of class IEP's Tutorials Review course content using student voice - relevant and authentic learning opportunities Benchmark check ins and deadlines to help self management</p> <p>NCEA Level 3 disparity dropped from 21% to 17% UE disparity has increased significantly</p> <p>NEXT STEPS -</p> <ul style="list-style-type: none"> review the effectiveness of Te Ara Ako on Thursday and to share good practice, identify those who are deliberately aiming for UE to support their target and equally those who are undertaking courses that allow them gain L3
Annual Goal 2020	Strategy to achieve target	Responsibility of and time framed to	Indicators of progress/Improvement	AoV commentary
Respond to the exploration of the Junior Curriculum	Junior timetable reflects beliefs and values	Cade		

Annual School Improvement Plan – Emergent Strategic Intention 2

Emergent Intent 2

Active commitment to the principles of the Treaty of Waitangi

Te Ao Maori (the Māori World) is woven into our school

2019	Cultural identity of self and kura is explored and made visible (cultural intelligence)
2020	Culturally responsive curriculums are identifiable in schooling contexts and are celebrated/visible
2021	Kahui Ako Iwl resources are utilised to build on Te Ao Maori in the school

Emergent Intent 2 Active commitment to the principles of the Treaty of Waitangi <i>Te Ao Maori (the Māori World) is woven into our school</i>			
Annual Goal	Strategy to achieve target	Responsibility of and time framed to	Indicators of progress/Improvement
			AoV commentary

Strengthen cultural intelligence	Explore our understanding of cultural knowledge	Within School Teachers, Kahui Ako Tauranga Girls' College, ERO resource, Ferguson, Somerville Term 2 and 3	Staff PLD provides opportunities for staff	<p>Professional learning opportunities have been provided by Iwi, Kahui Ako Within school teacher, Leader of Learning Maori and a team from Social Science. These have included normalising Te Reo; cultural understanding of particular words;</p> <p>The tool used in the classroom for lesson observation has been revised to better reflect CRRP. This means the reflective conversation following an observation will be guided by the principles of CRRP</p> <p>EBAM's have been held each term with a focus 'to build on our culturally responsive and relational pedagogy and to gather evidence through observations to inform our practice. To enable students to have a positive learning experience in the classroom that sees students being innovative, challenged and successful'.</p> <p>NEXT STEPS</p> <p><i>IWI engagement did not occur beyond Kahui ako updates but plans to connect BoT to Ngai te Rangī strategy in 2020. All colleagues to Huria Marae and students in the whanaungatanga plan is set for 2020</i></p> <p>Continue to work with Ranginui regarding next steps post Huria visit</p> <p>Offer Te Reo lessons for all staff</p> <p><i>A revised Rongohia te Hau tool has been superseded by a presentation of Ngai tei Rangī's cultural guidelines. This will inform work going forward</i></p> <p>Professional learning time was made available to learning areas to consider how lessons, programmes could be adapted to include a cultural context component. Planning was supported by Kahui Ako Within school teacher. Examples were then shared with the whole staff.</p> <p><i>There were many examples of curriculum and Leader of Learning areas sharing and having made genuine efforts to result CRRP in the curriculum. Not All Leaders of Learning did this.</i></p>
	Review and consolidate use of CRRP	IWI Feedback/feedforward	Within school teacher use a revised Rongohia te Hau tool reflects growth in the use of CRRP and cultural context	
	Explore the cultural content within curriculum areas (stocktake of learning areas within the school)	Kahui Ako support Leaders of Learning to identify opportunities to develop/strengthen cultural contexts within the curriculum	Schemes of work reflect opportunities for ako to engage in cultural differences	

	Deliberate planning within departments (e.g.tasks, text, stimuli having a cultural context)	Leaders of Learning provide leadership for deliberate planning		NEXT STEPS Provide ongoing support through a workstream of Kahui Ako for CR&RP to integrate local knowledge into our learning and teaching
Explore a localised Curriculum	Explore our identity as a kura within Tauranga Moana <i>Mana Whenua</i>	Bird/IWI Kahui Ako -iwi resources	Students and staff have a strong sense of whanaungatanga and are able to explain and can make connections with their school and local community	Not Achieved - next steps to support DP and her role with Maori and Pasifika success
	Engage with iwi to identify opportunities that are local to Tauranga Moana Engaging in PLD through CORE	Cade/Rowland/ Leaders of Learning/ Careers/ Kahui Ako	Curriculum is reflecting a local context	PLD took place in Term 2 - 2 days involving the Kahui Ako team, Cade, Rowlands SOS department leads Te Tiriti O Waitangi, school wide PD in Term 2. NEXT STEPS - <ul style="list-style-type: none"> To plan and build localised curriculum into teaching programmes

Annual School Improvement Plan – Emergent Strategic Intention 3

Emergent 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	Make known current and possible community connections - community ako using a range of contexts (social, economic, cultural and educational)
2020	Fosters authentic opportunities to connect with the community which are of strategic importance and reflects service
2021	Community connections promote social justice/action and add value to the individual, kura and community EQ

Emergent Strategic Intent 3 <i>Positive connections with our community</i> <i>We reflect, understand and acknowledge our community by being actively engaged and participating to help create a better future for all</i>				
Annual Goal	Strategy to achieve target	Responsibility of and time framed to	Indicators of progress/improvement	AoV commentary
Community Ako is explored (links with localised curriculum)	Mapping opportunities to make community connections.	Careers, Gateway, Business Manager, SLT in their responsibilities Term 3 & 4	Identify and make visible opportunities for ako within the community	Not Achieved. Business Manager new to the school NEXT STEPS Consider how we use work day time - connect by giving service in the community?
	Make visible connections between learning	Leaders of Learning	Weaving of learning area opportunity to	Many successful curriculum links were made to the community but not evaluated formally.

Celebrate community ako within the kura	areas where community ako can be utilised	Student Communications team/committee, Business Manager, Kaydi O'Connor	utilise community connections is evaluated	<p>This is an area for further development. Change in Brands position and new Business Manager.</p> <p>NEXT STEPS</p> <p>appointment A new person to this role to celebrate using social media, newsletter and website</p>
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Annual School Improvement Plan – Emergent Strategic Intention 4

Emergent 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	Collaborative approach to explore strength in difference
2020	Make visible our diversity with an equity lens
2021	Celebrate our diversity in a variety of non traditional ways

Emergent Strategic Intention 4 Strength through diversity <i>We recognise and value the importance of personal differences, learning and growing through the sharing of the unique qualities we all possess</i>				
Annual Goal	Strategy to achieve target	Responsibility of and time framed to	Indicators of progress/Improvement	AoV commentary
Use a collaborative approach to develop a common definition of diversity within our kura	Establish a definition of diversity	KJI, FEP, Guidance and Student Leaders Term 2 (include community)	We know and can recall what diversity is	NEXT STEPS: Definition not established and an area for development Measured by disparities in achievement International departments Between departments Ethnically diverse

				<p>Guidance - Freely acknowledge all cultures that come into the counselling room and in working with their whanau.</p> <p>Queer Youth and Supporters Group - Wed lunchtime in wharenui</p> <p>Uniform change - shorts</p> <p>Pride group formed and meets regularly</p> <p>PPTA Rainbow training for teachers</p> <p>Targets to reduce the disparities in achievement</p> <p>Understand the 'why' of the focus on Maori and Pasifika in NZ (also known as priority learners)</p> <p>Guidance - Teaching tolerance, empathy and standing on the key competencies.</p> <p>Recognising strengths and helping grow the qualities that are needed.</p> <p>Queer Youth and Supporters Group hui with KJI re Plan for posters, assemblies, fund raising day, visiting speakers for 2020</p> <p>NEXT STEPS: Use more student voice to explore diversity</p>
	Develop collaborative strategies to support difference	Student Diversity team Term 2-3 KJI, AM, Guidance,	Acknowledging our kura's diversity	

Tauranga Girls' College

Kiwisport Funding 2019

Tauranga Girls College received \$31448 for Kiwisport funding in 2019.

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 2019

Lunchtime sports programme:

- training sports leaders;
- support of daily sports activities

Academy enrolment, training and practices for netball and other codes