

TAURANGA GIRLS' COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number: 122

Principal: Tara Kanji

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

School Phone: 07 5788114

School Email: info@tgc.school.nz

Accountant / Service Provider: Business Manager

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Mariana Tapsell	Presiding Member	Elected	May-25
Tara Kanji	Principal ex Officio	Appointed	
Karen Aspey	Parent Representative	Elected	May-25
Dave Guruge	Parent Representative	Elected	Nov-26
Tristan Hewett	Parent Representative	Elected	May-25
James Patea	Parent Representative	Elected	Nov-26
Anne Young	Parent Representative	Elected	Nov-26
Carolyn Nemeth	Staff Representative	Elected	May-25
Anjai Pillay	Student Representative	Elected	Oct-24
Azia Mustasama	Student Representative	Elected	Oct-25
Brooke Barnett	Student Representative	Co-opted	Oct-25

TAURANGA GIRLS' COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Tauranga Girls' College

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Mariana Tapsell
Full Name of Presiding Member



Signature of Presiding Member

15/10/25

Date:

Tara Kanji
Full Name of Principal



Signature of Principal

15/10/25

Date:

Tauranga Girls' College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	17,716,481	15,771,946	16,575,766
Locally Raised Funds	3	1,705,284	857,803	1,229,560
Interest		195,243	150,000	169,861
Gain on Sale of Property, Plant and Equipment		(2,799)	-	2,970
Other Revenue		678	-	-
Total Revenue		19,614,887	16,779,749	17,978,157
Expense				
Locally Raised Funds	3	1,094,175	783,786	1,084,206
Learning Resources	4	13,783,078	11,968,095	12,358,200
Administration	5	1,253,588	982,367	913,774
Interest		4,565	6,035	6,070
Property	6	3,721,142	2,969,466	3,656,545
Other Expense	7	8,637	16,000	-
Total Expense		19,865,185	16,725,749	18,018,795
Net Surplus / (Deficit) for the year		(250,298)	54,000	(40,638)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(250,298)	54,000	(40,638)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		3,731,528	3,539,729	3,610,003
Total comprehensive revenue and expense for the year		(250,298)	54,000	(40,638)
Contributions from the Ministry of Education		48,263	111,000	162,163
Contribution - Furniture and Equipment Grant		157,241	150,000	-
Equity at 31 December		3,686,734	3,854,729	3,731,528
Accumulated comprehensive revenue and expense		2,780,877	3,204,729	3,500,608
Reserves		905,857	650,000	230,920
Equity at 31 December		3,686,734	3,854,729	3,731,528

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,686,233	1,250,000	1,021,881
Accounts Receivable	9	1,216,366	1,100,000	891,730
Prepayments		74,199	35,000	36,799
Investments		1,619,562	2,300,000	2,460,884
Funds Receivable for Capital Works Projects	17	133,981	252,000	277,528
		4,730,341	4,937,000	4,688,822
Current Liabilities				
GST Payable		52,375	85,000	103,610
Accounts Payable	12	1,425,080	1,227,000	1,061,560
Revenue Received in Advance	13	913,481	898,908	908,639
Provision for Cyclical Maintenance	14	107,078	130,000	165,649
Finance Lease Liability	15	16,597	25,000	15,868
Funds held in Trust	16	619,034	350,000	394,274
Funds held for Capital Works Projects	17	6,962	225,363	236,260
		3,140,607	2,941,271	2,885,860
Working Capital Surplus/(Deficit)		1,589,734	1,995,729	1,802,962
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	11	2,420,668	2,145,000	2,288,810
		2,420,668	2,145,000	2,288,810
Non-current Liabilities				
Borrowings		-	-	-
Provision for Cyclical Maintenance	14	286,789	260,000	323,154
Finance Lease Liability	15	36,879	26,000	37,090
Funds held in Trust		-	-	-
		323,668	286,000	360,244
Net Assets		3,686,734	3,854,729	3,731,528
Equity		3,686,734	3,854,729	3,731,528

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		5,513,599	7,782,646	5,001,192
Locally Raised Funds		792,485	182,820	687,303
International Students		860,755	1,258,891	723,758
Goods and Services Tax (net)		(51,237)	85,000	(15,025)
Payments to Employees		(3,138,237)	(2,268,639)	(2,309,868)
Payments to Suppliers		(3,321,662)	(2,150,346)	(3,507,794)
Interest Paid		(4,565)	(6,035)	(6,070)
Interest Received		187,754	135,000	181,285
Net cash from/(to) Operating Activities		838,892	5,019,337	754,781
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(2,799)	140,000	2,970
Purchase of Property Plant & Equipment (and Intangibles)		(486,135)	(2,159,700)	(711,039)
Purchase of Investments		-	(2,300,000)	(249,790)
Proceeds from Sale of Investments		172,614	-	-
Net cash from/(to) Investing Activities		(316,320)	(4,319,700)	(957,859)
Cash flows from Financing Activities				
Furniture and Equipment Grant		157,241	150,000	-
Contributions from Ministry of Education		(113,900)	(51,163)	162,163
Finance Lease Payments		(40,570)	(269,000)	(41,341)
Funds Administered on Behalf of Other Parties		139,010	323,363	6,936
Net cash from/(to) Financing Activities		141,781	153,200	127,758
Net increase/(decrease) in cash and cash equivalents		664,353	852,837	(75,320)
Cash and cash equivalents at the beginning of the year	8	1,021,881	-	1,097,200
Cash and cash equivalents at the end of the year	8	1,686,234	852,837	1,021,880

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 14.

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 11.

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 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

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 School's 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.

g) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 material.

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 and annual leave earned, by non teaching staff, 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 students and grants received where there are unfulfilled obligations for the Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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 Comprehensive 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 Comprehensive 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 School 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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) Borrowings

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	4,761,900	3,874,846	4,374,648
Teachers' Salaries Grants	9,779,264	8,873,600	9,471,122
Use of Land and Buildings Grants	2,366,412	1,785,429	2,190,480
Attendance Services	693,187	400,000	436,473
Other Government Grants	115,718	838,071	103,043
	<u>17,716,481</u>	<u>15,771,946</u>	<u>16,575,766</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	20,655	1,000	13,777
Fees for Extra Curricular Activities	664,081	73,320	565,907
Trading	21,678	29,000	22,859
Fundraising and Community Grants	103,001	23,350	16,222
Other Revenue	150,614	1,150	2,353
International Student Fees	745,255	729,983	608,442
	<u>1,705,284</u>	<u>857,803</u>	<u>1,229,560</u>
Expense			
Extra Curricular Activities Costs	636,826	348,578	654,765
Trading	-	-	20,736
Fundraising and Community Grant Costs	57,950	13,750	19,533
International Student - Employee Benefits - Salaries	189,667	195,693	203,555
International Student - Other Expenses	209,732	225,765	185,617
	<u>1,094,175</u>	<u>783,786</u>	<u>1,084,206</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>611,109</u>	<u>74,017</u>	<u>145,354</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	603,388	786,588	568,134
Attendance Services	693,187	420,000	425,323
Information and Communication Technology	295,929	265,668	228,796
Employee Benefits - Salaries	11,666,723	9,951,912	10,639,601
Staff Development	106,640	171,050	140,798
Depreciation	395,365	334,700	325,594
Other Learning Resources	21,846	38,177	29,954
	<u>13,783,078</u>	<u>11,968,095</u>	<u>12,358,200</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,973	10,159	10,159
Board Fees and Expenses	32,226	21,340	31,585
Operating Leases	540	540	854
Legal Fees	3,149	1,500	1,457
Other Administration Expenses	247,672	119,415	130,923
Employee Benefits - Salaries	827,570	779,413	672,695
Insurance	44,912	42,000	29,385
Service Providers, Contractors and Consultancy	85,546	8,000	36,716
	<u>1,253,588</u>	<u>982,367</u>	<u>913,774</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	340,216	338,748	387,091
Cyclical Maintenance	99,056	74,168	286,977
Heat, Light and Water	233,658	214,000	210,964
Rates	47,373	46,000	42,909
Repairs and Maintenance	222,434	181,900	182,020
Use of Land and Buildings	2,439,048	1,835,429	2,239,472
Employee Benefits - Salaries	270,044	242,221	257,202
Other Property Expenses	69,313	37,000	49,910
	<u>3,721,142</u>	<u>2,969,466</u>	<u>3,656,545</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. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	8,637	16,000	-
	<u>8,637</u>	<u>16,000</u>	<u>-</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	1,686,233	500,000	353,173
Short-term Bank Deposits	-	750,000	668,708
Cash and cash equivalents for Statement of Cash Flows	1,686,233	1,250,000	1,021,881

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

The following notes should be used where applicable:

Of the \$1,686,233 Cash and Cash Equivalents, \$6,962 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,686,233 Cash and Cash Equivalents, \$913,481 of Revenue Received in Advance is held by the School, as disclosed in note 13.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	146,290	65,000	37,293
Receivables from the Ministry of Education	70,643	70,000	77,720
Interest Receivable	19,591	15,000	12,102
Teacher Salaries Grant Receivable	979,842	950,000	764,615
	1,216,366	1,100,000	891,730
Receivables from Exchange Transactions	165,881	80,000	49,395
Receivables from Non-Exchange Transactions	1,050,485	1,020,000	842,335
	1,216,366	1,100,000	891,730

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	1,619,562	2,300,000	2,460,884
Total Investments	1,619,562	2,300,000	2,460,884

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	757,861	82,216	-		(45,832)	794,245
Building Improvements	222,711	-	-		-	222,711
Furniture and Equipment	675,644	136,437	(2,799)		(95,562)	713,720
Information and Communication Technology	432,793	198,167	-	-	(168,320)	462,640
Motor Vehicles	111,009	55,283	-		(36,695)	129,597
Textbooks	9,110	11,588	-		(5,756)	14,942
Leased Assets	47,451	41,088	-		(36,515)	52,024
Library Resources	32,231	6,793	-		(6,685)	32,339
	2,288,810	531,572	(2,799)	-	(395,365)	2,422,218

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,725,020	(709,613)	1,015,407	1,420,092	(662,231)	757,861
Building Improvements	-	-	-	222,711	-	222,711
Furniture and Equipment	1,619,999	(906,278)	713,721	1,486,822	(811,178)	675,644
Information and Communication Technology	1,749,573	(1,286,935)	462,638	1,551,408	(1,118,615)	432,793
Motor Vehicles	288,320	(158,723)	129,597	233,037	(122,028)	111,009
Textbooks	246,860	(231,918)	14,942	235,272	(226,162)	9,110
Leased Assets	359,638	(307,614)	52,024	318,550	(271,099)	47,451
Library Resources	150,776	(118,437)	32,339	143,983	(111,752)	32,231
	6,140,186	(3,719,518)	2,420,668	5,611,875	(3,323,065)	2,288,810

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	352,504	250,000	210,183
Accruals	-	-	18,360
Banking Staffing Overuse	-	-	12,172
Employee Entitlements - Salaries	1,036,138	950,000	797,601
Employee Entitlements - Leave Accrual	36,438	27,000	23,244
	<u>1,425,080</u>	<u>1,227,000</u>	<u>1,061,560</u>

Payables for Exchange Transactions	1,425,080	1,227,000	1,061,560
	<u>1,425,080</u>	<u>1,227,000</u>	<u>1,061,560</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	214,153	250,000	266,264
International Student Fees in Advance	638,482	528,908	522,983
Other revenue in Advance	60,846	120,000	119,392
	<u>913,481</u>	<u>898,908</u>	<u>908,639</u>

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	488,803	480,000	350,079
Increase to the Provision During the Year	99,056	74,168	286,977
Use of the Provision During the Year	(193,992)	(164,168)	(148,253)
Provision at the End of the Year	<u>393,867</u>	<u>390,000</u>	<u>488,803</u>
Cyclical Maintenance - Current	107,078	130,000	165,649
Cyclical Maintenance - Non current	286,789	260,000	323,154
	<u>393,867</u>	<u>390,000</u>	<u>488,803</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on recent quotes from a painter.

15. Finance Lease Liability

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	28,015	34,000	40,143
Later than One Year and no Later than Five Years	25,461	17,000	16,598
Future Finance Charges			(3,783)
	<u>53,476</u>	<u>51,000</u>	<u>52,958</u>
Represented by			
Finance lease liability - Current	16,597	25,000	15,868
Finance lease liability - Non current	36,879	26,000	37,090
	<u>53,476</u>	<u>51,000</u>	<u>52,958</u>

16. Funds held in Trust

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	619,034	350,000	394,274
	<u>619,034</u>	<u>350,000</u>	<u>394,274</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.

17. 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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Project Insulation	690		(690)	-	-
5YA Project Block C Bathroom	(31,394)	26,467	(1,697)	6,624	-
5YA Carpentry	(71,025)	59,741	(2,726)	14,010	-
5YA Block C Modification	(152,331)	135,577	(5,648)	22,401	-
5YA Drainage & Water	223,451	88,256	(410,712)	-	(99,005)
5YA Block E Roof	11,478	182	(11,660)	-	-
5YA Block O Pool Changing Rooms	(10,743)	210,164	(216,357)	-	(16,936)
G Block ceiling	641	-	-	321	962
K Block	(12,035)	-	-	12,035	-
LSPM	-	-	(15,639)	-	(15,639)
Various Roof Projects	-	-	(2,400)	-	(2,400)
Pool Liner	-	11,000	(5,000)	-	6,000
Totals	<u>(41,268)</u>	<u>531,387</u>	<u>(672,529)</u>	<u>55,391</u>	<u>(127,019)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

6,962
(133,981)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Project Insulation	690	-	-	-	690
Electrical	(14,185)	14,185	-	-	-
5YA Project Block C Bathroom	(31,393)	-	-	-	(31,394)
5YA Carpentry	(54,316)	-	(16,711)	-	(71,025)
5YA Block C Modification	(122,797)	-	(29,534)	-	(152,331)
5YA Drainage & Water	255,093	-	(31,642)	-	223,451
5YA Block E Roof	-	19,893	(8,415)	-	11,478
5YA Changing Rooms	(5,412)	-	(5,330)	-	(10,743)
G Block ceiling	641	-	-	-	641
K Block	-	-	(12,035)	-	(12,035)
Totals	28,321	34,078	(103,667)	-	(41,268)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

236,260
(277,528)

18. 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.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	7,770	6,361
Leadership Team Remuneration	1,169,938	919,371
Full-time equivalent members	8	6
Total key management personnel remuneration	1,177,708	925,732

There are ten members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (three members) and Property (one member) committees that meet monthly and quarterly respectively. The Presiding Member meets with the Principal fortnightly during term time. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240 - 250	220 - 230
Benefits and Other Emoluments	5-6	5.6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	25.00	22.00
110 - 120	17.00	18.00
120 - 130	6.00	5.00
130 - 140	4.00	3.00
140 - 150	1.00	1.00
	53.00	49.00

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

20. 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:

	2024 Actual	2023 Actual
Total	-	\$11,250
Number of People	-	1

21. Contingencies

There are no contingent liabilities

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$87,141 (2023:\$356,509) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
LSPM	\$ 62,429
Total	<u>62,429</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2024 Actual \$	2023 Actual \$
No later than One Year	540	540
Later than One Year and No Later than Five Years	405	945
	<u>945</u>	<u>1,485</u>

The total lease payments incurred during the period were \$540 (2023: \$854).

23. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,686,233	1,250,000	1,021,881
Receivables	1,216,366	1,100,000	891,730
Investments - Term Deposits	1,619,562	2,300,000	2,460,884
Total financial assets measured at amortised cost	<u>4,522,161</u>	<u>4,650,000</u>	<u>4,374,495</u>

Financial liabilities measured at amortised cost

Payables	1,425,080	1,227,000	1,061,560
Finance Leases	53,476	51,000	52,958
Total financial liabilities measured at amortised cost	<u>1,478,556</u>	<u>1,278,000</u>	<u>1,114,518</u>

24. Events After Balance Date

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

25. Breach of Law - Failure to meet statutory deadline

Due to accounting and audit delays, the Board of Trustees did not comply with section 137 of the Education and Training Act in that it did not submit its audited annual financial statements to the Ministry by 31 May 2025.

Independent Auditor's Report

To the Readers of Tauranga Girls' College Financial Statements

For the Year Ended 31 December 2024

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 20, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 15 October 2025. 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 arise from section 134 of the Education and training Act 2020.

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 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 in the annual report being the Members of the Board of Trustees, Analysis of Variance, Evaluation of the school's students' progress and achievement, Statement of Compliance with Employment Policy, How we have given effect to Te Tiriti o Waitangi and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

2024 Annual Plan with NELPS and AOV

Tauranga Girls' College

[ERO Te Ara Huarau Profile Report](#)

[NELPS \(National Education & Learning Priorities\)](#)

Vision	Tauranga Girls' College Strategic Plan 2023 - 2025 <i>Empowering learners to make a positive impact</i>		
Intent	Learner centred	Commitment to Te Tiriti o Waitangi	Enhancing hauora and inclusion
Description	Learning experiences that enable success.	Te Ao Māori is woven into our kura.	Feeling well, included and safe.
Strategic objectives	1. Building learning focused relationships with every learner (including staff) which address their individual needs and support their growth and success. <i>NELP priority 2 & 3</i> 2. All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning. <i>NELP priority 2 & 7</i> 3. Every learner (including staff) engages in and can articulate their learning journey using the effective learning capabilities framework. <i>NELP priority 4</i>	1. Embedding Mātauranga Māori across the curriculum, including the deliberate use of the localised curriculum in learning. <i>NELP priority 2 & 5</i> 2. Strengthening connections and partnerships with iwi and whānau. <i>NELP priority 5</i> 3. Te Ao Māori informs systems, processes, and policies across all levels of the school, including taking a holistic, mana enhancing approach. <i>NELP priority 3 & 5</i>	1. Learners are known, valued, and have their differences recognised and celebrated. <i>NELP priority 2</i> 2. Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their own hauora and that of others. <i>NELP priority 6</i> 3. An inclusive school culture which promotes wellbeing for all learners through strongly embedded school values and a restorative, mana enhancing approach. <i>NELP priority 1</i>

Plan for when each strategic objective will be started by the school (Reflects priorities established by the school)			
Year	Learner Centred (learning experiences that enable success)	Commitment to Te Tiriti o Waitangi (Te Ao Māori is woven into our kura)	Enhancing hauora and inclusion (Feeling well, included and safe)
2023	1.1 Building learning focused relationships with every learner (including staff) which address their individual needs and support their growth and success. 1.2 All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.	2.1 Embedding Mātauranga Māori across the curriculum, including the deliberate use of the localised curriculum in learning. 2.2 Strengthening connections and partnerships with iwi and whānau.	3.2 Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their own wellbeing and that of others.
2024	1.1 Building learning focused relationships with every learner (including staff) which address their individual needs and support their growth and success. 1.2 All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.	2.1 Embedding Mātauranga Māori across the curriculum, including the deliberate use of the localised curriculum in learning. 2.2 Strengthening connections and partnerships with iwi and whānau.	3.1 Learners are known, valued, and have their differences recognised and celebrated. 3.2 Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their own wellbeing and that of others.
2025	1.3 Every learner (including staff) engages in and can articulate their learning journey using the effective learning capabilities framework.	2.3 Te Ao Māori informs systems, processes, and policies across all levels of the school, including taking a holistic, mana enhancing approach.	3.3 An inclusive school culture which promotes wellbeing for all learners through strongly embedded school values and a restorative, mana enhancing approach.

Learner centred - Strategic Objective One

Strategic Objective: 2024 - 1.1 - Building learning focused relationships with every learner (including staff) so that individual needs, growth and success are supported. 2023 - Building learning focused relationships with every learner (including staff) so that individual needs, growth and success are supported.					
Annual Goal: 2024 - Learners are active in building learner focused relationships 2023 - Learners (including staff) are actively engaged in building learning focused relationships.			Annual Target: 2024 - By mid-year in 2024 every Year 9 and Year 10 learner has engaged in a holistic learning conversation with their whānau teacher around their learning pathway and next steps. By the end of 2024 - Learners will be able to articulate their purpose for coming to kura and see learning as a journey		
Baseline Data: Current whānau time curriculum and student progress/growth reporting methods used. At TGC this currently includes: Learner and teaching capabilities (doc link here) (ERO document:Next steps strengthening expectations and processes to further enhance whanaungatanga)					
Key Improvement Strategies:					
Action	Starting date	Deadline	Person responsible	Success indicator	Result
Mahi Tahi (PB4L) - All learners work together collaboratively to contribute to positive learning environments.	Term 1	Term 4	FEP/ FIN AFL team PB4L team LOL All staff	PB4L Uara (values) PB4L team is active in supporting kaiako - reinforcing messaging around consistency of expectations.	Pastoral count (congratulations & acknowledgements to students have increased) Pastoral Data - categorised with weekly comparison made Informing weekly slides that are created in response to this data and observations made by the PB4L team.

					CAK minutes for junior core classes teachers share common expectations about learning behaviour, PB4L Values revisited and refreshed wording to align with new branding. Students working on PB4L language around expectations for particular settings. Term 3 focus on aligning all settings so new revised languaging for values evident Guidance data informs high anxiety
All learners act and speak intentionally to promote use of the language of learning, specifically Capability #1 - Building learning focused relationships. (AFL)			VLT/NHK FEP/ FIN AFL team PB4L team All staff	Te Ara Ako korero Learners are able to talk about - A person who has supported their learning. A person whose learning they have supported.	AfL - 'Whaia ki tō Aro Ako' launched to support conversations. PLG's used to share practice of how this is utilised in all situations. AfL - Languaging around building learning focused relationships was deliberately included in learning reports and shared with whānau.
A pilot whānau time roopu deliberately builds learning relationships through Te Ara Ako			RLD and pilot staff team	Pilot has taken place and feedback informs next steps	
To improve attendance across the school Attendance Data improves from 2023 2023 - 2024 Attendance stats			FEP / whanau teachers/ Deans/CPR	Regular attendance (>90%) is raised from 42% to 70%. This aligns with the MoE target.	Term 1 There has been a 16% rise in regular attendance as compared to 2023 Term 2 There has been a 2% rise in regular attendance as compared to 2023 still below target. Term 3 There has been a

					increase in regular attendance of 10% as compared to 2023. It is 8% below the national data, which is tracking below the MoE target of 70% Recording of attendance by classroom teachers is more accurate and timely. 5 Day intervention threshold strategy increasing communication with home and reaction from whānau as they learn difference between justified and unjustified absence Every three weeks each Cohort Dean & DP receives a summary of attendance % and is grouped by colour to represent chronic, moderate, irregular and regular attendance. This is studied and next actions for individual students determined. Whānau teachers also receive a similar summary to inform students who need to be targeted.
Monitoring: Regular monitoring and updates at staff meeting Termly reports to the board against this objective					
Resourcing: PLD budgets, Curriculum budgets, AFL Unpacked Learning Capabilities, Visible Learning model					

Learner centred - Strategic Objective One

Strategic Objective: 2024 - 1.2 - All learners (including staff) have been supported to be active, engaged learners through deliberate acts of learning. 2023 - All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.					
Annual Goal: 2024 - Deliberate acts of teaching support learners to be reflective and engaging in learning opportunities with high expectations of themselves. 2023 - All learners are supported to be engaged, self managed learners with high expectations of themselves. Suggested annual goal 2024: All learners are supported to be engaged, self managed learners with high expectations of themselves.			Annual Target: 2024 - By mid 2024 learners are familiar with and beginning to use a common language of learning and make reference to our learning model in Te Ara Ako conversations; whānau time and in subject classes. 2024 - By the end of 2024 learner reflections articulate their learning journey and are shared with others (learning progress reports record their developing self management (what have I learnt about me as a learner) of learning.)		
Baseline Data: • Learner reflection at the beginning of the year - this uses the learning capabilities language • Professional learning group sessions from 2023 • Staff use a self indicator to determine where they are at in their own progress of using the language of learning • Term 1 and Term 4 staff learner reflections in their PGC • NCEA data 2023					
Key Improvement Strategies:					
Action	Starting date	Deadline	Person responsible	Success indicator	Result
Make visible our 'language of learning', TGC beliefs and (AfL learning model and language)	Ongoing	Ongoing	VLT/NHK AfL Kāhui Ako Lead AfL team LOL		• This is in progress T2 with staff PL around A4L site, Learning Pathway and T commitment to sharing with their students with a variety of strategies. • PLG supporting the making

					visible of Whaia ki tō Aro Ako continued through the year. • Visibility in classrooms with visual models, on laptop lock screens, in newsletter for the community.
Kaiako are deliberate about using the (AFL learning model and language) in 'all learning situations' OR in 'kura wide situations to guide learning conversations.	Ongoing	Ongoing	All staff		PLG continue to support kaiako to build capability to use our TGC 'Whaia ki tō aro ako' in their classrooms and planning. The AfL Resource centre website supports this.
Learning progress reports reflect our (AfL TGC learning language).	Term 1-4		NHK/VLT/Reporting Team	Increased use of language of learning is seen in learner reflections. Increased use of language or learning is seen in learning/progress reports shared with parents and whānau.	Term 1 Active Learner Reports rubric was created and rolled out to staff. Term 2 reflection was that they were too long, so we streamlined for Term 3 so there is clarity and still AfL languaging in them.
An NCEA Qualification is an expectation of those eligible (ex those with learning needs)	Term 1	ongoing	TLB/RLD Yr 11-13 Deans	NCEA comms and tracking shows focus on expectation and thus entry	June 2024 - TLB met with Ed potential regarding a data tracking tool that could assist here. TLB shared information with SLT for review. Decision to pause in Term 2, but would look at this in Term 3. Required was 'what' and 'how' this information could be used. Aug - TLB provides PL to kaiako on KAMAR updates and data tracking. This also included PL on using the NZQA platform to assist with achievement and pathway conversations with ākonga.
Monitoring: Updates about progress against this objective at formal and informal staff hui Termly reports to the Board about progress against this objective					
Resourcing: Curriculum budgets, PLD budgets					

Commitment to Te Tiriti o Waitangi - Strategic Objective Two

Strategic Objective: 2024 - 2.1 - Embedding Mātauranga Māori across the curriculum, including the deliberate use of the local curriculum in learning. 2023 - 2.1 - Embedding Mātauranga Māori across the curriculum, including the deliberate use of the local curriculum in learning. Change 2 - Equal status for Mātauranga Māori in NCEA					
Annual Goal: 2024 - Te Ao Māori is woven into our teaching and learning			Annual Target: 2024 - Mātauranga Māori (knowledge) is delivered in our Year 9, Year 10 and Year 11 courses. 2023 - The use of Mātauranga Māori is evident in our year 9 and yr 10 curriculum.		
Baseline Data: Current curriculum programmes, including the school's localised curriculum. At TGC these programmes includes: Mātauranga Māori review Year 9 Te Ao Māori course overview					
Key Improvement Strategies:					
Action	Starting date	Deadline	Person responsible	Success indicator	Result
Strengthen Te Ao Māori in the kura through the implementation of the new Y9 Te Ao Māori course.	T1	T4	NHK/CSY/ Kaiako	All Year 9 in 2024 have completed the course and gained a foundation of Te Ao Māori concepts, experiences and Te Tai Whanake	T1 - T2 half of Y9 taken the course. Term 4 voice collection planned across the second cohort. Whānau Māori and all akonga have been surveyed about where they see Te Ao Māori woven across the kura which includes some feedback on this area.

Learning Areas set termly Mātauranga Māori goals and share their best practice.	T1	T4	NHK/SLT/ LOLs/WSL KA/CPR All Kaiako	All Learning Areas have set and achieved one Mātauranga Māori goal per term that supports Years 9-11 staff share practice	Each Learning Area has set a goal for each term and have reflected on the achievement of the goals in COD (Term 1). Best Practice was shared at the COD. June
Continue to provide Mātauranga Māori PL to support Learning Area goals.	T1	T4	NHK/SLT/W SL KA/ CPR	All kaiako have engaged in regular Mātauranga Māori PL through TODs/CODs and PL slots	T2 COD provided guest speaker, workshops and time to reflect on T1 goals and set T2 goals. We have a record number of staff taking Te Reo Māori (Te Ahu o Te Reo 17 and TWOA 4)
<u>Equal status for Mātauranga Māori in NCEA</u>	T1	T2	PN (TLB) - ensures staff aware of status requirements	All Lols have evidence of MM in their NCEA programs Sample Level 1 students to check for their awareness	TLB has completed MM review of Level 1 Standards. Attached. Clear evidence that we are working words 'Change No.2'. TLB has shared this with Kahui Ako MM Leads to ensure that materials are aligned and support is provided where required. Mātauranga Māori Level 1 standards Level 1 PL was offered to all kaiako in term 3 to support learning and understanding of where MM sits within the curriculum Kahui Ako MM leads have met with all LOLs to ensure that MM goals are visible in their curriculum and planning.

Monitoring: Termly reports to the Board about progress against this objective
Resourcing: Curriculum budgets, PLD budgets, Kāhui Ako budgets, TeTai Whanake, MOE PL funding application T1

Commitment to Te Tiriti o Waitangi - Strategic Objective Two

Strategic Objective: 2.2 -Strengthening connections and partnerships with iwi and whānau.					
Annual Goal: 2024 - A working partnership between the kura, iwi, hapū and whānau is visible and continues to be strengthened 2023 - A working partnership between the kura, iwi, hapū and whānau is visible and continues to be strengthened.			Annual Target: 2024 - Across 2024 whānau and iwi will be heard and be part of important decision making processes in the kura. 2023 - By the end of 2023 whānau, iwi and hapū have had opportunities to be heard and be part of important decision making processes in the kura. Feedback has been sought through hui and consultation.		
Baseline Data: Existing relationships between TGC and the local iwi, hapū, and whanau, Māori Achievement Inquiry (2020)					
Key Improvement Strategies:					
Action	Starting date	Deadline	Person responsible	Success indicator	Result
Termly whānau hui with a formal invitation to all TGC Māori whānau, kaumātua and iwi representatives.	Termly	Termly	NHK/ CPR	Termly hui occurred with whānau/kaumātua and iwi connecting, collaborating and sharing voice	T1 and T2 Whānau Hui
Engagement with kaupapa Māori events in the community including TPKA, Iwi and community kaupapa ē.g <i>kaumātua hui twice yearly, Opening of Te Kura o Manunui, tangihanga etc.</i>	Termly	Termly	SLT/NHK/ WSL KA/ All Kaiako/LFU	TGC is visible at kaupapa Māori events	Attendance to Pukehinahina 160th commemoration by Ngāti Ranginui, dawn ceremony for Te Kura o Manunui, TPKA run Kaumātua Hui, 160th commemoration of Te Ranga,

Continue consultation process on school wharehenui	Ongoing	Ongoing	KJI /BOT	Progression on the consultation process	
Monitoring: Termly reports to the Board about progress against this objective. Regular updates provided to the wider school community about progress against this objective.					
Resourcing: PLD budgets, Te Ao Māori Budget, Māori Achievement Inquiry Action Plan					

Strategic Objective: 3.1 Learners are known, valued, and have their differences recognised and celebrated.					
Annual Goal: 2024 - The culture at TGC is one where students feel valued and are accepted for their difference.			Annual Target: 2024 - By the end of the year TGC have provided a variety of opportunities for students to be known, valued and connected through events and celebrations.		
Baseline Data: 2022 NZCER Student Data Diversity data - google form responses TPKA - Te Whare Tapa Whā					
Key Improvement Strategies:					
Action	Starting date	Deadline	Person responsible	Success indicator	Result / Evidence
By the mid Term 2 Whānau Teachers have had their first Te Ara Ako learning conversations in Whānau Time with all Y9, new students and ARPLs.	T1	Mid T2	NHK/RLD Whānau Teachers	Learning Conversations have occurred for target students.	Random sample of targeted students are surveyed/ interviewed regarding the learning conversations they have had.
Mentoring programme established for at risk Yr 9 and 10 Māori Ākonga Priority learners and at risk priority learners	T1	Termly reviews	CPR and youth mentors	At Risk students were: 1.Identified 2.Part of mentoring programme 3.Evaluated	Mentoring programme established and evaluations by mentors and ākonga demonstrate visibility and of students feeling valued
Students are connected through events and celebrations that recognise difference (diversity)	T1	End of T4	RLD/Director School Spirit/Interntional/SENCO DHG	Student Voice - feel more connected	Participation data Calendar of Events - pride, cultural festival, arts showcase, etc

			Diversity/Support Teachers		
By the end of Term 2 - a review of whānau time and experiences in whānau time is undertaken and any changes are then planned for and actioned for 2025	Term 1	End of Term 2	FEP/CDE	A review is undertaken and any changes are then planned for and actioned	The review is underway with a staff and student survey conducted at the end of Term 1. Results were analysed at the start of Term 2. Further voice to then be collected from staff and students. Action plan here End Term 2 - Decision was made by SLT (with recommendation from CDE/FEP) that in 2025 we would change to horizontal whānau groups. Recommendations here Term 3 we will be asking staff which year level they would like to work with. SLT & Deans to review allocation Term 3. We will also ask students up to 3 students they may want to be with and endeavour to place with one. We are also still working on the timing/ frequency and the purpose. In addition have had voice from Maori Vertical Group regarding how this change will be adopted by the current staff resourcing
Monitoring: Termly check ins with all staff through SLT/LoL Liaison to discuss professional growth, wellbeing, and/or current issues. SLT input into monthly BoT report around what Professional Learning has occurred and staff wellbeing.					
Resourcing: Professional Learning budgets					

Enhancing Hauora and Inclusion - Strategic Objective Three

Strategic Objective: 3.2 Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their hauora and that of others.					
Annual Goal: 2024 - The TGC staff culture is one in which all staff are supported to learn, collaborate and grow for the benefit of their hauora and that of others 2023 - The TGC staff culture is one in which all staff are supported to learn, collaborate and grow for the benefit of their hauora.			Annual Target: 2024 - TGC has a positive staff culture where they feel safe and belong 2023 - Mid- year 2023 staff can identify the opportunities where their hauora has been supported by the kura.		
Baseline Data: NZCER Survey 2022 & Kahui Ako Recommendations					
Key Improvement Strategies:					
Action	Starting date	Deadline	Person responsible	Success indicator	Result / Evidence
Implement consistent and clear expectations and consequences to support positive behaviour for learning.	T1		FEP/PB4L Pastoral team	Students indicate that staff have shared PB4L expectations with them.	Documents that clearly state behaviour layers and response to behaviour are available to all for sharing in classrooms. These were included in the induction booklet as well. KAMAR responses to behaviour align with the behaviour layers
Strengthen opportunities for staff to collaborate, share and contribute to a positive growth culture (to support hauora).	T1	ongoing	FEP and staff Hauora committee	Staff Hauora climate test taken each term in Week 5	45 staff responded to the climate survey; responses analysed and then to be shared in Term 2 with

					recommendations made. These then to be actioned. Term 3 staff hui to review progress and ask for further suggestions that could be actioned to improve staff hauora.
Make visible ways in which staff can support and maintain their hauora.	T1	ongoing	KA WSL	What's up - hauora message LA - social gatherings promoted	Opportunity on Colleague Only Days to connect as staff Regular whananutanga during term morning tea, and refreshments after school Hauora message in What's Coming Up Move it March 20 participants Pilates two sessions required Secret Admirer; Kindness confetti all ways for staff to connect across learning areas EAP Services reactivated our membership, used for both personal and work reasons
Monitoring: Termly check ins with all staff through SLT/ LoL Liaison to discuss professional growth, wellbeing, and/or current issues. SLT input into monthly BoT report around what Professional Learning has occurred and staff wellbeing.					
Resourcing: Professional Learning budgets					

Vision: Working together to enable all learners to realise their potential

Progress Aspirations:

1. Curriculum (*TGC Strategic Intent 1*)
2. Hauora/Wellbeing (*TGC Strategic Intent 3*)

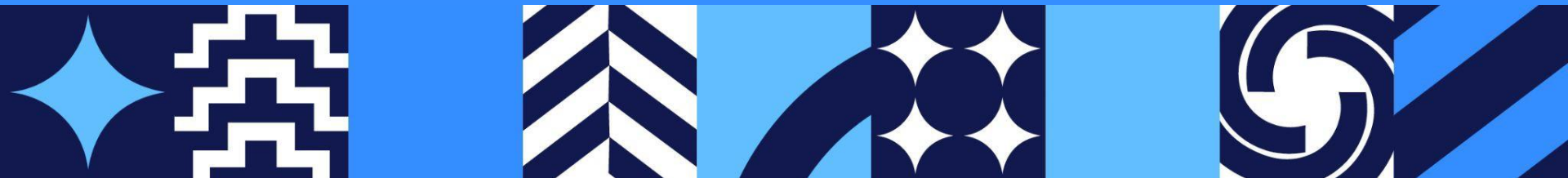
Achievement in NCEA

2024



Tauranga
Girls'
College

A PLACE OF DISCOVERY



TGC Cumulative Overall Results

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2020	79.3	88.9	85.2	67.5
2021	81.4	81.0	78.9	58.2
2022	75.9	85.7	68.5	57.0
2023	86.0	86.7	72.7	61.6
2024	70.1	87.8	73.2	54.6

2024 - National & Equity Band comparison

NCEA L1

TGC	Nat	Eq B
70.1	44.9	57.0

NCEA L2

TGC	Nat	Eq B
87.8	72.7	80.5

NCEA L3

TGC	Nat	Eq B
73.2	68.7	70.2

UE

TGC	Nat	Eq B
54.6	48.2	47.5

2024 - Level 1 Results Summary

Student Achievement NCEA Level 1 - 70.1% (2023 = 86%)
15.9% decrease.

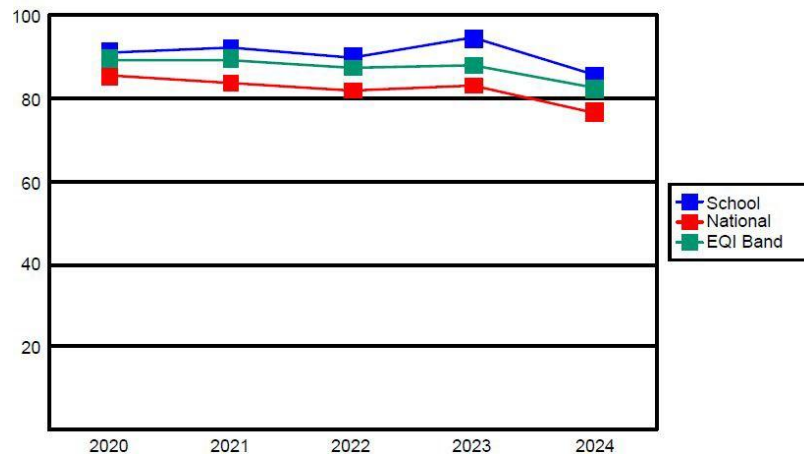
this decrease has been mirrored Nationally

National = 44.9%

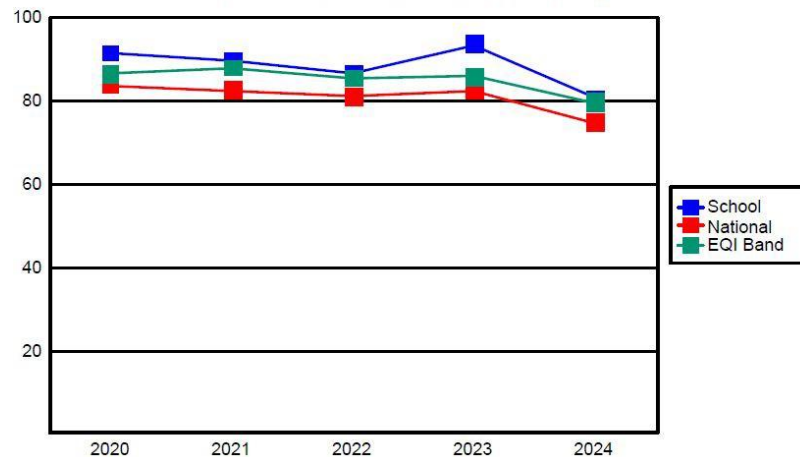
EQ band = 57%

TGC Level 1 Literacy and Numeracy

Year 11 Level 1 Literacy



Year 11 Level 1 Numeracy



Numeracy and Literacy 2024 Achievement

Literacy - 85.4% (2023 = 94.2%) **8.8% decrease**

Numeracy - 80.2% (2023 = 93.5%) **13.3% decrease**

National & Equity Band comparison Level 1 Literacy & Numeracy

NCEA L1 Literacy - Yr 11

TGC	Nat	Eq B
85.4	76.5	82.1

NCEA L1 Numeracy - Yr 11

TGC	Nat	Eq B
80.2	74.5	79.5

TGC Excellent and Merit Certificate Endorsements

Tauranga Girls' College			
Academic Year	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<u>Achieved with Excellence</u>			
2020	23.6	21.3	11.2
2021	19.7	15.0	18.3
2022	21.1	19.9	23.0
2023	20.3	13.6	21.5
2024	14.9	19.3	13.4
<u>Achieved with Merit</u>			
2020	32.5	29.6	30.9
2021	35.7	26.7	27.5
2022	39.0	28.1	33.6
2023	37.8	31.2	31.9
2024	36.1	28.3	32.4

TGC Cumulative Results by Ethnicity

Tauranga Girls' College

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
European				
2020	84.2	88.1	88.5	72.7
2021	88.4	80.0	81.7	61.8
2022	80.7	89.7	73.2	59.8
2023	88.9	91.1	78.0	68.9
2024	76.2	88.8	76.6	57.8
Māori				
2020	73.6	92.9	82.0	52.0
2021	69.7	76.9	67.3	34.6
2022	55.6	77.9	40.4	28.8
2023	74.1	77.6	59.6	42.3
2024	56.2	81.5	66.7	29.2
Pacific Peoples				
2020	70.0	69.2	63.6	27.3
2021	58.8	71.4	50.0	30.0
2022	72.7	64.3	100.0	25.0
2023	94.1	75.0	58.3	41.7
2024	35.0	70.6	50.0	40.0

Disparity Māori between NZ European Results @ TGC

Level 1	2020	2021	2022	2023	2024
NZ European	84.2	88.5	80.7	88.9	76.2
Māori	73.6	69.5	55.6	72.9	56.2
Disparity	10.6	19.0	25.1	16.0	20.0

Disparity Māori between NZ European Results @ TGC

Level 2	2020	2021	2022	2023	2024
NZ European	88.1	80.0	89.1	89.7	88.8
Māori	92.9	75.6	76.7	77.9	81.5
Disparity	+4.8	4.4	12.4	11.8	7.3

Disparity Māori between NZ European Results @ TGC

Level 3	2020	2021	2022	2023	2024
NZ European	88.5	80.9	72.8	77.3	76.6
Māori	82.0	65.4	41.5	57.7	66.7
Disparity	6.5	15.5	31.3	19.6	9.9

Level 1 Achievement - Not Achieved

Year 12 students yet to Achieve Level 1 = 66

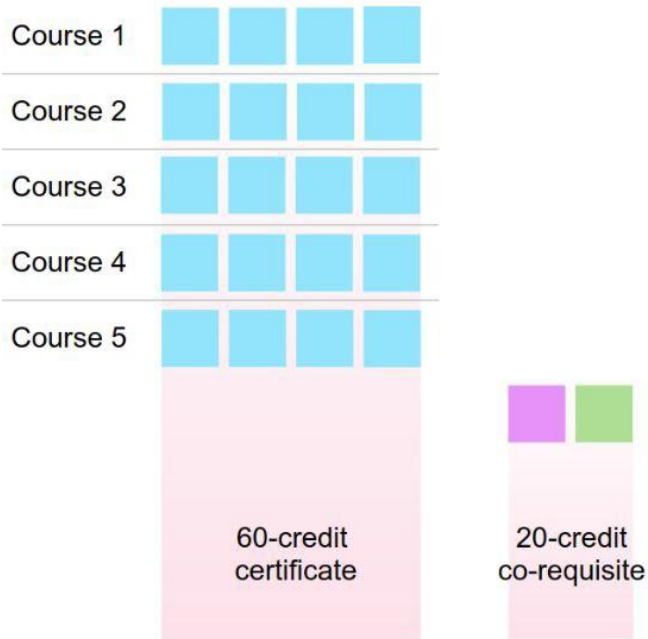
Year 12 students yet to Achieve Numeracy and / or Literacy = 48

Year 12 group

From the LoL hui, we all committed to going away and looking at any assessments that the students may have missed last year and any resubmission opportunities that they might be able to do.

Achieving Level 1

New NCEA Level 1



Achieving NCEA Literacy and Numeracy

To achieve NCEA Level 1 / 2 / 3 students are required to have achieved 20 co-requisite Literacy and Numeracy credits.

Students will gain these by sitting a CAA and have opportunities to from yr10. We offer two sittings.

Until 2028 students can also gain these credits through selected Achievement Standards.

[2024-2027-Literacy & Numeracy standards](#)

Tauranga Girls' College (122)
2024 Schools Audit Information

Giving effect to Te Tiriti o Waitangi

In addition to the documentation below, which is the extracts from the 2024 schools' Annual Plan, the College has continued to realise the work undertaken in the Māori Achievement Inquiry (MAI). The kura has also introduced a new compulsory course, Te Ao Māori for all Year 9 students, and whānau and iwi engagement continues to be strengthened.

Commitment to Te Tiriti o Waitangi - Strategic Objective One

Strategic Objective: Embedding Mātauranga Māori across the curriculum, including the deliberate use of the local curriculum in learning.

Annual Goal:

Te Ao Māori is woven into our teaching and learning

Annual Target:

The use of Mātauranga Māori (knowledge) is delivered in our Year 9, Year 10, and now Year 11 courses in the curriculum.

Baseline Data:

Current curriculum programmes, including the school's localised curriculum. At TGC these programmes includes:

- Some learning areas are using Mātauranga Māori in their Year 9 and Year 10 curriculum
- Further PL has occurred on local curriculum and mātauranga Māori in 2023
- Year 9 Te Ao Māori course introduced to expose all year 9 students to local curriculum
- KA WSL role continued
- Te Tai Whanake
- M.A.I. Action Plan further embedded

Commitment to Te Tiriti o Waitangi - Strategic Objective Two

Strategic Objective: Strengthening connections and partnerships with iwi and whānau.

Annual Goal:

A working partnership between the kura, iwi, hapū, and whānau is visible and continues to be strengthened (as for 2023)

Annual Target:

Across 2024, whanau and iwi will be heard and be part of important decision-making processes in the kura

Baseline Data:

Existing relationships between TGC and the local iwi, hapū, and whanau

- Marae visits - & Ngati Ranginui engagement (especially with new tohu)
- Tumuaki and Kaumatua/kuia hui with TPKA
- Cultural Narrative engagement led by Ngai Tamarawaho (hapu, Ngāti Ranginui)
- Te Moana a Nui a Kiwa Prizegiving - strong whānau support for this evening.
- Pōhiri Process
- M.A.I Action Plan

Equal Employment Opportunities Report 2024

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.

Tauranga Girls' College (122)

Kiwisport Funding 2024

Tauranga Girls College received \$38,135 for Kiwisport funding in 2024.

This funding was used for supporting:

1. The Sports Coordinator and Sports Administrator to coordinate publicity, raise awareness and manage sports enrolments and increase the student participation rate
2. Equipment and support of existing and new sports
3. Lunchtime sports programme which trained sports leaders and supported daily sports activities
4. Netball coordinator hours to coordinate netball teams