

TAURANGA BOYS COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 00121

Principal: Mr Robert Mangan

School Address: 664 Cameron Road Tauranga

School Postal Address: 664 Cameron Road Tauranga

School Phone: 07 5784029

School Email: tbc@tbc.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained
Mr Richard Craven	Chair Person	Elected
Mr Robert Mangan	Principal	ex Officio
Paul Hamilton	Parent Rep	Elected
Simon Oldham	Parent Rep	Elected
Amanda Gilbertson	Parent Rep	Elected
Stan Urwin	Parent Rep	Elected
Gary Patterson	Staff Rep	Elected

TAURANGA BOYS COLLEGE

Annual Report - For the year ended 31 December 2018

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Tauranga Boys College

Statement of Responsibility

For the year ended 31 December 2018

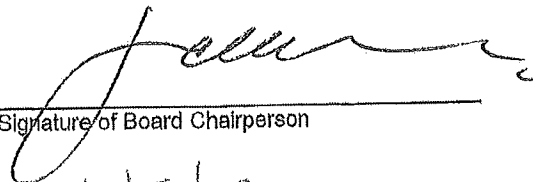
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

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

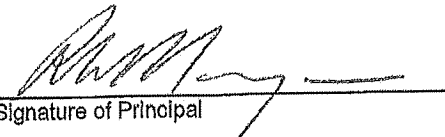
Richard Craven
Full Name of Board Chairperson



Signature of Board Chairperson

6/5/19
Date:

Robert Mangan
Full Name of Principal



Signature of Principal

6/5/19
Date:

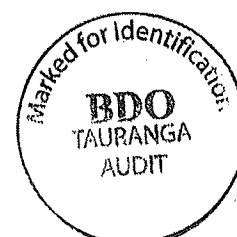
Tauranga Boys College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	16,794,553	15,913,400	16,119,360
Locally Raised Funds	3	2,684,960	1,181,483	2,175,181
Interest Earned		62,254	50,000	61,053
Gain on Sale of Property, Plant and Equipment		6,782	-	-
International Students	4	889,678	844,500	798,322
		<u>20,438,227</u>	<u>17,989,383</u>	<u>19,153,916</u>
Expenses				
Locally Raised Funds	3	1,605,972	62,000	1,125,199
International Students	4	507,941	455,200	361,641
Learning Resources	5	12,611,338	12,161,883	12,260,899
Administration	6	1,463,158	1,486,800	1,440,728
Finance		35,294	61,800	40,660
Property	7	3,517,017	3,051,600	3,237,706
Depreciation	8	862,614	700,000	691,531
Loss on Disposal of Property, Plant and Equipment		-	-	7,931
Amortisation of Intangible Assets	14	-	-	3,843
		<u>20,603,334</u>	<u>17,979,283</u>	<u>19,170,138</u>
Net Surplus / (Deficit) for the year		(165,107)	10,100	(16,222)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(165,107)</u>	<u>10,100</u>	<u>(16,222)</u>

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



Tauranga Boys College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>4,827,409</u>	<u>4,280,792</u>	<u>4,843,631</u>
Total comprehensive revenue and expense for the year	(165,107)	10,100	(16,222)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	28,779	-	-
Equity at 31 December	<u>4,691,081</u>	<u>4,290,892</u>	<u>4,827,409</u>
Retained Earnings	4,691,081	4,290,892	4,827,409
Reserves	-	-	-
Equity at 31 December	<u>4,691,081</u>	<u>4,290,892</u>	<u>4,827,409</u>

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



Tauranga Boys College
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	9	1,341,545	737,892	1,262,211
Accounts Receivable	10	911,757	850,000	829,105
GST Receivable		19,040	20,000	10,945
Prepayments		116,232	100,000	101,814
Inventories	11	142,978	150,000	142,730
Investments	12	1,030,000	1,330,000	1,390,000
		<u>3,561,552</u>	<u>3,187,892</u>	<u>3,736,805</u>
Current Liabilities				
Accounts Payable	15	1,137,628	1,200,000	1,176,910
Borrowings - Due in one year	16	-	-	120,000
Revenue Received in Advance	17	900,049	850,000	848,592
Provision for Cyclical Maintenance	18	97,916	30,000	31,477
Painting Contract Liability - Current Portion	19	39,536	67,000	67,353
Finance Lease Liability - Current Portion	20	248,189	60,000	59,973
Funds held in Trust	21	319,732	400,000	393,983
Funds held on behalf of Community of Learning Cluster	22	43,850	-	42,506
		<u>2,786,900</u>	<u>2,607,000</u>	<u>2,740,794</u>
Working Capital Surplus/(Deficit)		<u>774,652</u>	<u>580,892</u>	<u>996,011</u>
Non-current Assets				
Property, Plant and Equipment	13	4,753,724	4,500,000	4,514,829
Intangible Assets	14	-	-	-
		<u>4,753,724</u>	<u>4,500,000</u>	<u>4,514,829</u>
Non-current Liabilities				
Borrowings	16	-	100,000	-
Provision for Cyclical Maintenance	18	538,292	600,000	590,283
Painting Contract Liability	19	-	20,000	19,216
Finance Lease Liability	20	299,003	70,000	73,932
		<u>837,295</u>	<u>790,000</u>	<u>683,431</u>
Net Assets		<u>4,691,081</u>	<u>4,290,892</u>	<u>4,827,409</u>
Equity		<u>4,691,081</u>	<u>4,290,892</u>	<u>4,827,409</u>

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



Tauranga Boys College
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		4,043,645	3,879,400	3,794,954
Locally Raised Funds		2,771,999	1,188,483	2,181,759
International Students		844,695	1,094,500	994,787
Goods and Services Tax (net)		(8,095)	10,000	13,613
Payments to Employees		(2,419,936)	(2,723,400)	(2,399,974)
Payments to Suppliers		(4,601,317)	(2,320,083)	(3,464,761)
Cyclical Maintenance Payments in the year		(45,014)	(90,000)	(50,217)
Interest Paid		(35,294)	(61,800)	(40,660)
Interest Received		61,254	43,000	55,053
Net cash from / (to) the Operating Activities		611,937	1,020,100	1,084,554
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(5,996)	(30,000)	4,568
Purchase of PPE (and Intangibles)		(413,476)	(749,475)	(706,896)
Proceeds from Sale of Investments		360,000	70,000	(40,000)
Net cash from / (to) the Investing Activities		(59,472)	(709,475)	(742,328)
Cash flows from Financing Activities				
Furniture and Equipment Grant		28,779	-	-
Finance Lease Payments		(261,970)	(10,000)	(89,819)
Painting contract payments		(47,033)	(40,000)	(39,536)
Loans Received/ Repayment of Loans		(120,000)	(20,000)	(20,000)
Funds Administered on Behalf of Third Parties		(72,907)	96,000	133,341
Net cash from Financing Activities		(473,131)	26,000	(16,014)
Net increase/(decrease) in cash and cash equivalents		79,334	336,625	326,213
Cash and cash equivalents at the beginning of the year	9	1,262,211	401,267	935,998
Cash and cash equivalents at the end of the year	9	1,341,545	737,892	1,262,211

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.





Tauranga Boys College

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Tauranga Boys College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.



Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

For Non-integrated schools only:

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

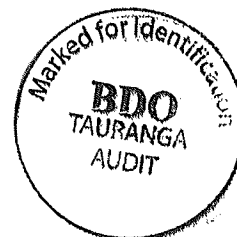
Depreciation

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

The estimated useful lives of the assets are:

Building Improvements to Crown Owned Assets
Furniture and equipment
Information and communication technology
Motor vehicles
Textbooks
Leased assets held under a Finance Lease
Library resources

10-75 years
10-15 years
4-5 years
5 years
3 years
3-4 years
12.5% Diminishing value



l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,500 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. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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



p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	3,571,791	3,492,200	3,341,952
Teachers' salaries grants	10,561,158	10,034,000	10,186,252
Use of Land and Buildings grants	2,189,750	2,000,000	2,138,154
Resource teachers learning and behaviour grants	32,113	21,700	22,665
Other MoE Grants	283,099	228,500	207,389
Other government grants	156,642	137,000	222,948
	<u>16,794,553</u>	<u>15,913,400</u>	<u>16,119,360</u>

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	386,518	468,043	466,514
Bequests & Grants	77,994	-	96,814
Activities	1,344,093	320,540	882,273
Overseas Travel	295,332	-	284,153
Trading	308,367	43,300	203,227
Fundraising	60,232	143,000	45,600
Other Revenue	212,424	206,600	196,600
	<u>2,684,960</u>	<u>1,181,483</u>	<u>2,175,181</u>
Expenses			
Activities	918,818	42,000	579,568
Overseas Travel	386,414	-	353,629
Trading	283,698	-	173,901
Transport (local)	17,042	20,000	18,101
	<u>1,605,972</u>	<u>62,000</u>	<u>1,125,199</u>
	<u>1,078,988</u>	<u>1,119,483</u>	<u>1,049,982</u>

Surplus/ (Deficit) for the year Locally raised funds

A group of Y10-Y13 students, parents and teachers went to France, Belgium, Italy and Greece to trace the footsteps of their ancestors who had fought in World War One with the Pioneer Maori Battalion and the 28th Maori Battalion who served in WW2. "The importance of maintaining our connection to these places is as important as it is to preserve the memory of the Soldiers who fought in Europe and came from the end of the world to be there."

A group of Y12/13 Drama students and teachers travelled to the annual Norfolk Amateur Theatre Society Theatre Festival in Norfolk Island, for the purpose of obtaining overseas competition within the Arts and to develop the profile of Drama within the school. They finished 1st Best Male actor and runner up in the Best Performance category.

The Senior A Volleyball team and teachers went to Australia for the Australian Schools Championships in preparation for the 2019 New Zealand season. They finished 6th in Australia and 1st in New Zealand.

The Senior A team and staff travelled to Australia for the New South Wales Invitational Tournament in preparation for the 2019 New Zealand season. They finished 4th in New Zealand.



4. International Student Revenue and Expenses

International Student Roll

Revenue

International student fees

Expenses

Advertising
Commissions
Recruitment
International student levy
Employee Benefit - Salaries
Other Expenses

Surplus/ (Deficit) for the year International Students'

2018	2018	2017
Actual	Budget	Actual
Number	(Unaudited)	Number
55	50	48
2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
889,678	844,500	798,322
150,425	115,600	123,175
108,104	90,000	91,523
7,901	10,000	4,052
18,833	17,000	17,265
199,784	195,000	90,327
22,894	27,600	35,299
507,941	455,200	361,641
381,737	389,300	436,681

5. Learning Resources

Curricular
Equipment repairs
Information and communication technology
Extra-curricular activities
Library resources
Employee benefits - salaries
Staff development

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
1,025,890	1,083,283	956,682
47,770	92,100	20,997
30,608	20,000	23,891
333,266	313,500	304,971
11,615	5,500	14,911
11,140,605	10,621,500	10,922,988
21,584	26,000	16,459
12,611,338	12,161,883	12,260,899

6. Administration

Audit Fee
Board of Trustees Fees
Board of Trustees Expenses
Communication
Consumables
Operating Lease
Legal Fees
Other
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
8,958	10,000	10,211
4,830	7,000	7,120
31,918	33,000	46,317
42,930	42,500	46,270
25,429	31,600	24,766
(19,031)	48,000	9,814
3,309	5,000	4,359
59,899	74,500	58,064
1,117,277	1,103,200	986,683
43,542	28,000	44,978
144,097	104,000	202,146
1,463,158	1,486,800	1,440,728



7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	111,382	78,000	78,629
Consultancy and Contract Services	9,167	10,000	5,833
Cyclical Maintenance Expense	59,462	80,000	79,713
Grounds	92,147	61,000	68,089
Heat, Light and Water	210,979	172,000	184,934
Rates	18,889	15,400	15,125
Repairs and Maintenance	277,272	172,500	193,246
Use of Land and Buildings	2,189,750	2,000,000	2,138,154
Security	23,451	25,000	27,277
Employee Benefits - Salaries	524,518	437,700	446,706
	<u>3,517,017</u>	<u>3,051,600</u>	<u>3,237,706</u>

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

8. Depreciation

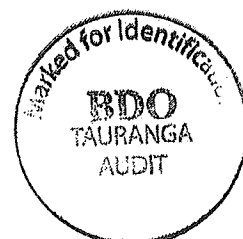
	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	100,844	100,000	97,153
Building Improvements	269,871	300,000	295,267
Furniture and Equipment	160,584	160,000	157,547
Information and Communication Technology	40,551	30,000	28,599
Motor Vehicles	16,055	10,000	12,185
Textbooks	263,790	90,000	90,892
Leased Assets	10,919	10,000	9,888
Library Resources			
	<u>862,614</u>	<u>700,000</u>	<u>691,531</u>

9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	283,415	737,892	283,859
Bank Current Account	247,450	-	978,352
Bank Call Account	810,680	-	-
Short-term Bank Deposits			
	<u>1,341,545</u>	<u>737,892</u>	<u>1,262,211</u>

Cash and cash equivalents for Cash Flow Statement

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



10. Accounts Receivable

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Receivables	133,025	123,000	123,624
Interest Receivable	28,000	27,000	27,000
Teacher Salaries Grant Receivable	750,732	700,000	678,481
	<u>911,757</u>	<u>850,000</u>	<u>829,105</u>
Receivables from Exchange Transactions	161,025	150,000	150,624
Receivables from Non-Exchange Transactions	750,732	700,000	678,481
	<u>911,757</u>	<u>850,000</u>	<u>829,105</u>

11. Inventories

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Stationery	21,038	-	17,406
School Uniforms	121,940	150,000	125,324
	<u>142,978</u>	<u>150,000</u>	<u>142,730</u>

12. Investments

The School's Investment activities are classified as follows:

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Current Asset	1,030,000	1,330,000	1,390,000
Short-term Bank Deposits			





13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	2,976,141	49,921		-	(100,844)	2,925,218
Furniture and Equipment	796,379	219,719	(740)	-	(269,871)	745,487
Information and Communication Technology	477,986	36,668	(5,075)	-	(160,584)	348,995
Motor Vehicles	58,790	87,566		-	(40,551)	105,805
Textbooks	13,278	20,059		-	(16,055)	17,281
Leased Assets	123,042	675,257		-	(263,790)	534,509
Library Resources	69,213	20,722	(2,587)	-	(10,919)	76,429
Balance at 31 December 2018	4,514,829	1,109,912	(8,402)	-	(862,614)	4,753,724

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	4,381,820	(1,456,602)	2,925,218
Furniture and Equipment	5,394,856	(4,649,369)	745,487
Information and Communication Technology	1,517,290	(1,168,295)	348,995
Motor Vehicles	375,037	(269,232)	105,805
Textbooks	48,162	(30,881)	17,281
Leased Assets	1,007,159	(472,650)	534,509
Library Resources	160,567	(84,138)	76,429
Balance at 31 December 2018	12,884,891	(8,131,167)	4,753,724

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	2,825,219	248,075	-	-	(97,153)	2,976,141
Furniture and Equipment	877,434	214,375	(163)	-	(295,267)	796,379
Information and Communication T	431,367	213,111	(8,945)	-	(157,547)	477,986
Motor Vehicles	87,389	-	-	-	(28,599)	58,790
Textbooks	13,738	11,725	-	-	(12,185)	13,278
Leased Assets	123,879	90,055	-	-	(90,892)	123,042
Library Resources	62,882	21,300	(5,081)	-	(9,888)	69,213
Balance at 31 December 2017	4,421,908	798,641	(14,189)	-	(691,531)	4,514,829

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	4,331,899	(1,355,758)	2,976,141
Furniture and Equipment	5,521,631	(4,725,252)	796,379
Information and Communication Technology	1,515,001	(1,037,015)	477,986
Motor Vehicles	305,249	(246,459)	58,790
Textbooks	36,557	(23,279)	13,278
Leased Assets	331,902	(208,860)	123,042
Library Resources	145,274	(76,061)	69,213
Balance at 31 December 2017	12,187,513	(7,672,684)	4,514,829

14. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets (Cost)	95,350	-	-	-	95,350
Balance at 31 December 2018	<u>95,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,350</u>
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	95,350	-	-	-	95,350
Balance at 31 December 2018	<u>95,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,350</u>
Net Book Value at 31 December 2018					<u>-</u>

2017	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets	95,350	-	-	-	95,350
Balance at 31 December 2017	<u>95,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,350</u>
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	91,507	3,843	-	-	95,350
Balance at 31 December 2017	<u>91,507</u>	<u>3,843</u>	<u>-</u>	<u>-</u>	<u>95,350</u>
Net Book Value at 31 December 2017					<u>-</u>

15. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	204,537	320,000	319,489
Accruals	168,162	200,000	165,833
Employee Entitlements - salaries	752,240	680,000	680,124
Employee Entitlements - leave accrual	12,689	-	11,464
	<u>1,137,628</u>	<u>1,200,000</u>	<u>1,176,910</u>
Payables for Exchange Transactions	1,093,907	1,200,000	1,122,694
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	43,721	-	54,216
	<u>1,137,628</u>	<u>1,200,000</u>	<u>1,176,910</u>

The carrying value of payables approximates their fair value.



16. Borrowings

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Due in One Year	-	-	120,000
Due Beyond One Year	-	100,000	-
	-	100,000	120,000

The school has unsecured borrowings at 31 December 2018 of \$NIL (31 December 2017 \$120,000). The Board raised two loans to help pay for the cost of the Sports House in 2008. The Tauranga Boys College Charitable Trust balance owing at 31 December is \$NIL (2017 \$20,000), interest is 9% per annum and is paid quarterly, principal of \$20,000 is repaid annually in December. It was fully repaid in December 2018. The Titans Trust balance at 31 December is \$NIL (2017 \$100,000). It was fully repaid in May 2018.

17. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	537,639	850,000	582,622
Other	362,410	-	265,970
	900,049	850,000	848,592

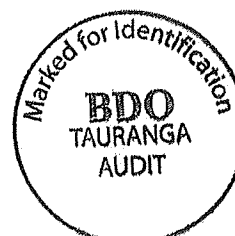
18. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	621,760	600,000	592,264
Increase/ (decrease) to the Provision During the Year	52,668	30,000	79,713
Use of the Provision During the Year	(38,220)	-	(50,217)
Provision at the End of the Year	636,208	630,000	621,760
Cyclical Maintenance - Current	97,916	30,000	31,477
Cyclical Maintenance - Term	538,292	600,000	590,283
	636,208	630,000	621,760

19. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	39,536	67,000	67,353
Non Current Liability	-	20,000	19,216
	39,536	87,000	86,569

In 2012 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2013, with regular maintenance in subsequent years. The agreement has an annual commitment of \$67,353. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.





20. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	264,004	60,000	69,630
Later than One Year and no Later than Five Years	311,179	70,000	91,715
Later than Five Years	-	-	-
	<u>575,183</u>	<u>130,000</u>	<u>161,345</u>

21. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	319,732	400,000	393,983
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>319,732</u>	<u>400,000</u>	<u>393,983</u>

These funds are held in trust for International Students who have paid in advance for 2019 homestay, and personal expenses.

22. Funds Held on Behalf of Community of Learning Cluster

Tauranga Boys College is the lead school and holds funds on behalf of the Tauranga Peninsula COL cluster, a group of schools funded by the Ministry.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	42,506	42,506	4,185
Funds Received from Cluster Members	61,509	22,494	33,052
Funds Received from MoE	8,000	8,000	17,275
Funds Spent on Behalf of the Cluster	(68,164)	(73,000)	(12,006)
Funds Held at Year End	<u>43,850</u>	<u>-</u>	<u>42,506</u>

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

Current Assets		
Cash at bank	43,850	42,506
Non Current Assets		
Property Plant and Equipment	-	-
Current Liabilities		
Operating Creditors	-	-
Non Current Liabilities		
Borrowings	-	-
Equity	<u>43,850</u>	<u>42,506</u>

23. 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.

24. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,830	7,120
Full-time equivalent members	0.13	0.12
<i>Leadership Team</i>		
Remuneration	2,354,535	2,430,591
Full-time equivalent members	24	24
Total key management personnel remuneration	2,359,365	2,437,711
Total full-time equivalent personnel	24.13	24.12

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
Benefits and Other Emoluments	30-35	40-45
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
120-130	1	1
110-120	1	2
100-110	3	1
	5	4

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



25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: NIL).

Holidays Act Compliance – schools payroll

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

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

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

26. Commitments

(a) Capital Commitments

On 28 December 2018 the school entered into a Finance lease agreement with IBM for 30 laptops for Technology, total amount financed \$40,890 over 3 years. (2017 NIL)

(b) Operating Commitments

Operating commitments at 31 December 2018 NIL (2017 \$715)

27. Managing Capital

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

28. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	1,341,545	737,892	1,262,211
Receivables	911,757	850,000	829,105
Investments - Term Deposits	1,030,000	1,330,000	1,390,000
Total Loans and Receivables	3,283,302	2,917,892	3,481,316

Financial liabilities measured at amortised cost

Payables	1,093,907	1,200,000	1,122,694
Borrowings - Loans	-	100,000	120,000
Finance Leases	547,192	130,000	133,905
Painting Contract Liability	39,536	87,000	86,569
Total Financial Liabilities Measured at Amortised Cost	1,680,635	1,517,000	1,463,168

29. Events After Balance Date

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





Tel: +64 7 571 6280
Fax: +64 7 571 6281
tauranga@bdo.co.nz
www.bdo.co.nz

BDO TAURANGA
Level 1 The Hub, 525 Cameron Road,
Tauranga 3110
PO Box 15660, Tauranga 3144
New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAURANGA BOYS COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Tauranga Boys College (the School). The Auditor-General has appointed me, Fraser Lellman, using the staff and resources of BDO Tauranga, 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 2018, 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 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 7 May 2019. 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.

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.

PARTNERS: Fraser Lellman CA Kenneth Brown CA Janine Hellyer CA Jenny Lee CA
Donna Kemp CA Paul Manning CA

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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 Analysis of Variance, Board of Trustees Listing 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 (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.



Fraser Lellman
BDO Tauranga
On behalf of the Auditor-General
Tauranga, New Zealand



Tel: +64 7 571 6280
Fax: +64 7 571 6281
tauranga@bdo.co.nz
www.bdo.co.nz

BDO TAURANGA
Level 1 The Hub, 525 Cameron Road,
Tauranga 3110
PO Box 15660, Tauranga 3144
New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAURANGA BOYS COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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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.

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.

PARTNERS: Fraser Lellman CA Kenneth Brown CA Janine Hellyer CA Jenny Lee CA
Donna Kemp CA Paul Manning CA

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 Analysis of Variance, Board of Trustees Listing 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 (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.



Fraser Lellman
BDO Tauranga
On behalf of the Auditor-General
Tauranga, New Zealand

Reporting on Annual Targets 2018 Analysis of Variance

2018 TARGET 1.1 : STUDENT LEARNING - Academic Achievement TARGET: To raise the level of achievement for boys in NCEA

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To Whom Reported / When
Level 1 Pass rates: 2018 - 67.1% 2017 - 73.3% 2016 - 78.6% 2015 - 79.5% 2014 - 73.5%	Level 1 NCEA achievement at or above 80%	Create and promote an environment for students where learning is explored, tailored, measured and reported upon.	Ongoing	BOT Principal EXEC HOD	Time	Message delivered at key forums	BOT EXEC
Level 1 Literacy 2018 - 83.9% 2017 - 85.8% 2016 - 87.8% 2015 - 92.2% 2014 - 88.5%	Level 1 Literacy achievement at or above 95%	Goals Articulate goals targeting achievement and success are made a priority with: <ul style="list-style-type: none">• EXEC/SLT• Academic Tutors• HOD's – Department reports reflect this focus• Staff• Parents/community School-wide Level: Academic Coaching Model <ul style="list-style-type: none">• Interviewing, careers (industry) focus for Yr 11 & Yr 12 students.• Parent Evening, Yrs 11 & 12.• Input of data into KAMAR.• Estimated Credits Database, 2 week mandatory reporting of student results from the time the assessment is completed.• Data collection and dissemination to relevant groups. Achievement, Retention and Transition (ART) Project <ul style="list-style-type: none">• partnership with MOE• Identify, track and inform a group of students using a range of interventions where appropriate. Trades Academy <ul style="list-style-type: none">• 14 students in a partnership with TBC & WBOPP• Integrated learning programme for literacy and numeracy. Establish a RPM Study Centre for targeted M&M students. Study Leave not to be granted for at-risk students. Tutors available to support students.	Ongoing	EXEC/SLT/HOD	Time	Goal outlined at key meetings with appropriate stakeholders	EXEC
Level 1 Numeracy 2018 - 81.5% 2017 - 85.8% 2016 - 86.4% 2015 - 89.9% 2014 - 87.4%	Level 1 Numeracy achievement at or above 90%		Term 1	EXEC Form Teachers ELM, SMI,	MAS KAMAR	Survey - Staff Students Parents HOD A.T's Report	EXEC Term 4 GIL - Ongoing GLB
Level 2 Pass Rates 2018 - 79.8% 2017 - 88.4% 2016 - 79.6% 2015 - 82.8% 2014 - 77.0%	Level 2 NCEA achievement at or above 80%		Term 2, 3 and 4.	GIL	MAS		
Level 3 Pass Rates 2018 - 65.0% 2017 - 64.4% 2016 - 78.5% 2015 - 64.1% 2014 - 60.6%	Level 3 NCEA achievement at or above 75% UE at or above 60%	Department Reporting and Interviewing <ul style="list-style-type: none">• 2 times a year, including goal setting• Dept target setting in mid – year interview, published goals• Departmental tutorials Academic Tutors: <ul style="list-style-type: none">• Identification & Assemblies with M & M Boys• Letter home to those boys who are on track to achieving L1 - positive reinforcement	Terms 1, 3 and 4.			Reports and interviews conducted	GLB/MAN Terms 1, 3 and 4.
U.E Pass Rates: 2018 - 41.6% 2017 - 42.7% 2016 - 59.5% 2015 - 49.8% 2014 - 48.4%			Terms 3, 4	GLB, TIS Tutors			

1.1 Continued:...

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To Whom Reported / When
NZ Scholarship 2018 - 37 2017 - 26 2016 - 21 2015 - 28 2014 - 32	Target 40 Scholarships	<ul style="list-style-type: none"> Collate list of ID boys who are at risk of not achieving L1/L2 <ul style="list-style-type: none"> Estimated Credits Database Teacher Referral At risk boys fall into the following categories: <ul style="list-style-type: none"> borderline risk - receive a letter/phone call home and interview with tutor/dean Medium risk - phone call home, interview with tutor/ significant staff member/family High risk - home visit Term 2/3 Updated Credits to Date information given to students and parents through reports. Last one in Form time beginning of Term 4. 	Term 1 Term 2	STAFF HOD	KAMAR/STAFF	KAMAR NCEA LEVEL 1 Pass rate Key action on "What's On" Implemented by Form Teachers	
NCEA Level 1 Excellence Endorsement 2018 - 22.9% 2017 - 16.7% 2016 - 18.2% 2015 - 7.8% 2014 - 6.4%	Certificate Excellence Endorsement at or better than the national average for decile 4-7 boys.	<ul style="list-style-type: none"> Tutoring our focus on M & M using ethnicity button on KAMAR Estimated credits inputted into KAMAR 80% pass rate goal for Level 1 Teachers 	Ongoing	GIL	Cost for ph calls Admin Support to make follow-up calls Venue / SMS data Catering / Admin		
NCEA Level 2 Excellence Endorsement 2018 - 8.1% 2017 - 9.4% 2016 - 5.2% 2015 - 6.6% 2014 - 7.2%		<ul style="list-style-type: none"> Form Teachers <ul style="list-style-type: none"> Academic Coaching Relationship building 	Ongoing	GIL/SAL			
NCEA Level 3 Excellence Endorsement 2018 - 9.2% 2017 - 5.5% 2016 - 3.7% 2015 - 5.6% 2014 - 4.3%		<ul style="list-style-type: none"> Gifted & Talented <ul style="list-style-type: none"> Gold Group to raise the number of scholarships Raise the number of excellences 					

REPORT 1.1: [AOV] Student Learning - Academic Achievement on Annual Targets 2018:

NB: The results used for this report use preliminary Roll Based statistics made available in February from NZQA. Roll based statistics are based on all of the students as of July 1st roll return. Final statistics for the year typically show an increase over the preliminary statistics.

1.1 - Student Learning - Academic Excellence

2018 Results:

Level 1	Target	Level 2	Target	Level 3	Target	U.E.	Target
67.1%	80%	79.8%	80%	65.0%	75%	41.6%	60%

Level 1 Literacy	83.9%	Target 95%	2017: 85.8%
Level 1 Numeracy	81.5%	90%	2017 85.8%
Scholarship	37 Scholarships including 6 Outstanding		

2018: Comparisons:

	Level 1	Level 2	Level 3	U.E.
Tauranga Boys' College	67.1%	83.9%	65.0%	41.6%
NZ Average	71.4%	78.9%	65.1%	48.7%
NZ Boys	67.1%	75.7%	59.9%	42.2%
NZ Boys in Co-Education	64.2%	71.1%	56.6%	36.6%
NZ Boys in Boys' Schools	76.4%	81.0%	69.3%	52.6%
NZ Boys - Decile 6	69.3%	74.2%	54.7%	37.3%
TBC Māori	53.7%	71.8%	53.4%	24.7%
All Māori Boys	51.7%	63.5%	48.0%	22.6%

NCEA Excellence Endorsements

Level 1	2017	Level 2	Level 3
17.5%	6.5%	6.2%	6.5%
			27
			5.6%

Comments:

NCEA Level 1 - The 2018 achievement rate for Year 11s at Level 1 was a disappointing 67.1%. Our student performance at Level 1 is consistent with all boys across New Zealand. However, the 2018 achievement rate has fallen below the benchmarks of All NZ and Decile 4-7 Boys' Schools. It should be noted that Tauranga Boys' College implemented a new 30-hour timetable in 2018. In previous years, there was room in the timetable for a '3-period option'. This allowed for tutors to gather boys who were at risk of not achieving and provide extra tutelage and assessment opportunities. Traditionally this would address the needs of those boys at the lower end of academic achievement and provide them with some success. Unfortunately, this was over looked in 2018 and would account for up to 10% of the cohort. From 12-14 February 2019, a number of boys were identified as having missed NCEA Level 1 by

a few credits. Those who were willing (approximately 30 boys) spent 3 days with the Literacy Tutor and Numeracy Tutor gaining the credits they need. The achievement of those boys will show on our final results data on 16 April 2019. I estimate a lift in the achievement rate, taking us above 70% for the year, and look forward to reporting on that success.

Literacy and Numeracy - Level 1 Literacy and Numeracy qualifications show a falling trend, although we expect a significant increase as those boys involved in the 12-14 February catch-up were mainly gaining Literacy and Numeracy credits. Māori and Pacific Peoples have less success with Literacy and Numeracy than European boys, and this is something the College is working hard to address.

NCEA Level 2 - The 2018 Level 2 achievement rate was 79.8%. The 2017 TBC achievement rate was 88.4% - a record high. TBC's

five-year average is 81.5%. The overall national figure is 77.3% and overall boys nationally is 77.3%.

The 2018 achievement rate is satisfactory, however like Level 1, I expect an increase in the April results as a result of our 3-day catch up.

NCEA Level 3 - The 2018 achievement rate was 65%. In 2017 the TBC achievement rate was 66.4%. TBC's five-year average is 67.7%. The 2018 overall national figure was 65.4% and boys nationally was 60.1%.

U.E - The achievement rate was 42%. In 2017 the TBC achievement rate was 42.7%, TBC 5-year average 56.5%. The overall national figure is 48% and boys nationally is only 42.2%.

2018 TARGET 1.2 : STUDENT LEARNING - Academic Achievement of Māori Students TARGET: Ka Hikitia Vision - Māori Enjoying Educational Success as Maori

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To Whom Reported / When
Level 1 Pass rates: 2018 - 54.7% 2017 - 58.2% 2016 - 68.1% 2015 - 65.1% 2014 - 65.5%	Level 1 NCEA achievement at or above 80%	CLOSING THE GAPS EXEC Evidence to accelerate hui utilising CoL facilitators. Reflect, Review and Act Hui. To what extent does the Level 2 data look like? What do you need to do to achieve the Public Service goals of 85% of all 18 year olds achieving NCEA Level 2 by 2018? Review, Reflect and Act		Key literacy and numeracy leaders.		Hui undertaken, review and goals set.	BOT EXEC
Level 1 Literacy 2018 - 73.7% 2017 - 81.6% 2016 - 85% 2015 - 91.3% 2014 - 81.8%	Level 1 Literacy achievement at or above 95%	Responsive and Deliberate Acts Whakapiki Are presented to Maori students. Ngati Ranginui Maori Mentoring Programme with Year 12 student cohort. Year 11 cohort attend local health/medicine careers workshop.		Exec		Combined effort of achieving NCEA targets.	EXEC BOT Maori Community.
Level 1 Numeracy 2018 - 70.5% 2017 - 81.6% 2016 - 80.5% 2015 - 81.9% 2014 - 77.3%	Level 1 Numeracy achievement at or above 90%	Students identified in week 1 of 2018 that did not achieve Level 1 NCEA. These students interviewed to identify specific areas of strengths/weaknesses, respond to learning programme if necessary to better capture their interests/career pathways.		Exec Academic Tutors DUR			
Level 2 Pass Rates 2018 - 71.8% 2017 - 94.3% 2016 - 68.9% 2015 - 75.8% 2014 - 59.5%	Level 2 NCEA achievement at or above 80%	Students given letters with dates/times of external examinations. This pack included an up to date credit summary with the number of credits gained and the number they were still able to get. Email sent home to all parents of students identified as falling short of the required credits for NCEA Level Two. Academic Coaching by form teachers / whanau conference.		Achievement Tutor Form Teachers Teachers			
Level 3 Pass Rates 2018 - 53.4% 2017 - 58.5% 2016 - 73.9% 2015 - 44.3% 2014 - 61.7%	Level 3 NCEA achievement at or above 75%	Those students identified as candidates by tutors and teachers for the VIP Academy programme are approached and a meeting set up with parents. This programme is tailored to a team/ collaborative environment and has a high success rate for Maori students.					
UE 2018 - 24.7% 2017 - 26.2% 2016 - 43.8% 2015 - 37.7% 2014 - 25.5% 2013 - 31.4%	UE at or above 60%	Academy members are immersed into a team working environment where most of the course is conducted in an open communication setting. This has been identified as a key motivator for Maori success. Timetabled Financial Literacy class offering further learning opportunities. Estimated credits by subject teachers. Collated and analysed.					

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To Whom Reported / When
		<p>Subject Teacher</p> <ul style="list-style-type: none"> * Tailoring our focus on Maori using ethnicity button on KAMAR * Estimated credits inputted into KAMAR <p>Form Teachers</p> <ul style="list-style-type: none"> Form teacher to contact home about important upcoming events – report evenings/parent hui <p>School</p> <ul style="list-style-type: none"> Targeted Maori Parents Evening for Parents and Caregivers of Year 9 boys Letter home to parents sharing the schools concern about Maori achievement/attendance. Letter has survey capability. <p>Teacher Professional Learning –Kia Eke Panuku</p> <ul style="list-style-type: none"> PL for academic coaching for all staff Tataiako – Cultural Competency. Guest speaker to staff focusing on tangata whenuatanga and whanaungatanga and to draw links to classroom practice and teacher influence / making a difference Establish a RPM Study Centre for targeted Maori students. Study Leave not to be granted for at-risk students. Tutors available to support students. <p>Maori Achievement Mentor</p> <ul style="list-style-type: none"> Tama Tu, Tama Ora. Identify high achieving Maori students in the Years 9, 10 and 11 Accelerate Programme, Mainstream and Aronui programmes. Provide opportunities to accelerate these students through to high standards of achievement academically, culturally and in co-curricular Support Deans/Student Management / with the engagement of Maori students as required. Mentor identified Y13 Maori students, ensuring they are knowledgeable of NCEA, their final College year aspirations (academic, sporting, cultural, leadership)_ and future pathways. Produce Maori Achieving as Maori Newsletter each term. Guest speakers and tertiary organisations to present to Years 12/13 boys about career planning and future options. SLT/Staff update of progress to date <p>Research and Development</p> <p>Explore other initiatives that advance Maori achievement and Educational success.</p> <p>Subject Teacher</p> <p>Tailoring our focus on Maori using ethnicity button on KAMAR - Estimated Credits inputted into KAMAR</p>	<p>Ongoing</p> <p>Ongoing Term 1</p> <p>Term 1</p> <p>Term 1</p> <p>Term 2</p> <p>Ongoing Term 1</p> <p>Term 2</p> <p>Term 2/3</p> <p>Term 3/4</p>		<p>Cost for ph calls</p> <p>Admin Support to make follow-up calls</p> <p>Venue / SMS data</p> <p>Catering / Admin</p> <p>KEP Support</p> <p>Cost for guest speakers</p> <p>Koha- Kaumatua</p> <p>Support Venue</p> <p>TRD</p> <p>Catering</p> <p>Admin</p> <p>Catering/Venue/ Teaching Staff</p> <p>Time resources</p> <p>MMA</p> <p>Catering</p> <p>Access to operating resource to fund initiatives</p> <p>SMS</p>	<p>Key action on "What's On" Implemented by Form Teachers</p> <p>Implemented by Form Teachers</p> <p>Event attended and delivered by parents and form teachers</p> <p>Event delivered</p> <p>Letter sent</p> <p>PD provided as needed</p> <p>Guest speaker presents to staff</p> <p>PL and development of ETP</p> <p>Study Centre actioned</p> <p>Boys attending</p> <p>DUP appointed</p> <p>Reporting to MAN/DIS on tasks completed and progress made</p> <p>Time and feedback/review allocated</p>	<p>EXEC</p> <p>BOT</p> <p>EXEC</p> <p>BOT</p> <p>EXEC</p> <p>SLT</p> <p>EXEC</p>

REPORT: [AOV] 1.2 - Student Learning - Academic Achievement of Māori Students

NCEA Results –

Māori academic achievement for 2018 is not at the desired level. 2018 evidence of NCEA achievement data supports this.

- 2018 Level 1 Pass rate: 54.7%
- 2018 Level 1 Literacy: 73.7%
- 2018 Level 1 Numeracy: 70.5%
- 2018 Level 2 Pass rate: 71.8%
- 2018 Level 3 Pass rate: 53.4%
- 2018 University Entrance: 24.7%

A positive for 2018 was the number of scholarships gained by Māori students. Five were gained in total. These included two in Drama and one in each of Biology, Physics and Statistics.

Māori academic achievement mirrors the general trend at the College of success for high achieving academic students, and with less than desired results for students in the middle and lower end of the academic scale.

The shadow of the results looms large and there are a number of factors that can be attributed to these. The worry for Māori is that the trend is heading downwards, despite a bubble from the 2017 results. Timetable changes are now settled and have highlighted some areas that may not have been obvious prior to these results.

A dedicated Level 1 NCEA catch up for students in early 2019 has been successful. Regardless of the statistic, it is a positive outcome for these students who have been able to gain their Level 1 NCEA as a result. Such an approach has been discussed as an option to help pick up the tail of the Māori underachievement as well. For these students it is a beneficial exercise that will provide them with their qualification and also improve a negative statistic for the College.

Māori Achievement –

Māori achievement is not as straightforward as NCEA results. It is widely recognized that educational success for Māori will achieve the three following goals:

- To live as Māori
- To participate as citizens of the World
- To enjoy good health and a high standard of living

To live as Māori: We have a number of initiatives that promote Māori identity and support Māori students to navigate what this means. We have a Māori cohort that come from the full spectrum of experience in Te Ao Māori. Many are immersed in their culture. Others have their first experience of identifying as Māori here at the College.

To participate as citizens of the World: Many areas of the school are considering how they cater to Māori. These range from curriculum areas, mentoring and support programs, co-curricular programs and external opportunities for students such as 'He Reo He Anamata' and 'Whakapiki Ake'. Māori student leadership has been strong and visible.

To enjoy good health and a high standard of living: As well as curriculum areas, the College places a lot of focus on positive traits and characteristics. The qualities of being a good man and the respect code are examples of this. The College also help with the provision and delivery of support services for students and also Whanau.

In each of these areas the College can point to a number of efforts that have had an impact. The Kāhui Ako with a focus on cultural responsiveness and relational pedagogy has highlighted the need for teachers to consciously consider how they are teaching. However there has been a disconnect between academic research and theory and the pragmatism required in the classroom.

Next steps –

The College is well placed to improve in all areas of Māori achievement. There has been staffing shifts over the past three years that have brought some fresh energy to this space. There is a sense of a collective effort across a range of levels from Senior Leadership to middle management to classroom teachers. There is a number of staff experienced with Te Ao Māori that are found in different areas in the College. This is a positive so that the responsibility does not rest with a single individual or singular pocket of the College to carry Te Ao Māori.

Syncing the pockets of responses that are happening will help to capture staff enthusiasm and provide some shape to a broad area. This will in turn help us to respond better to Māori student needs.

There is a strong focus on the need to lift academic achievement. As mentioned, catch up opportunities have been successful. While these will help improve a statistic, they are a short-term fix that is not sustainable or a long term solution. Issues of inequity exist in our College. Students in the middle band and the lower tail are not achieving to a desired or even satisfactory level. It is important that the expectation for Māori to achieve is not lowered. The focus should not be on how Māori succeed in relation to non-Māori. It needs to be on how well these three goals are met.

The solution for improved academic outcomes for Māori lies in the ability of our teachers, our programs and our leaders to ensure that the expectation, support and effort to succeed that is evident in our strongest performing academic students, is also provided for where the need is greatest. The question was recently asked at an academic advisory meeting if there is a need to do something differently. The evidence points overwhelmingly to the answer being yes – something different needs to occur so that we can ensure that Māori – and indeed all students – can have the opportunity to reach their potential.

TARGET: To raise the level of achievement of Pasifika boys in NCEA

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To whom Reported / When
Level 1 Pass rates: 2018 - 33.3% 2017 - 50.0% 2016 - 36.4% 2015 - 76.5% 2014 - 42.9%	Level 1 NCEA achievement at or above 80%	Support Pasifika Tutor: - Appoint a Tutor - Align to the Academic Tutor Group in the College so they can get a perspective of the wider school. - Establish community links - Involve the BOT School Systems - Improve communication to parents and Pasifika Community (fono) or newsletter each term outlining success - Follow up attendance issues.	All Year	WNR Pasifika Tutor ATK - staff member with Pasifika experience at TBC Mrs Tuala ZAN Academic tutors	Text Messaging cost	Numbers in the school that engage with the Group. Parent Feedback	MAN
Level 1 Literacy 2018 - 66.7% 2017 - 60.0% 2016 - 90.9% 2015 - 91.3% 2014 - 81.8%	Level 1 Literacy achievement at or above 95%	Pasifika Tutor - Meetings with Pasifika boys stressing the need to be better than before - Term 2/3 Academic Coaching using Education Plans with Years 11 and 12 Pasifika boys				Academic Achievement in NCEA	MAN
Level 1 Numeracy 2018 - 54.2% 2017 - 50% 2016 - 63.6% 2015 - 80.2% 2014 - 77.3%	Level 1 Numeracy achievement at or above 90%	Subject Teacher - Tailoring our focus on Pasifika using ethnicity button on KAMAR - Staff meeting /briefing focus on "how well do I know my boys" - reflection line - Share document that identifies Pasifika boys in department/subject area, raising awareness and what does this mean for department			Professional Development completed		MAN BOT
Level 2 Pass Rates 2018 - 44.4% 2017 - 80% 2016 - 68.4% 2015 - 41.7% 2014 - 60.0%	Level 2 NCEA achievement at or above 80%	Form Teachers - Form teacher to contact home about important upcoming events - report evenings / Pasifika parent hui					
Level 3 Pass Rates 2018 - 33.3% 2017 - 35.3% 2016 - 81.8% 2015 - 42.9% 2014 - 66.7%	Level 3 NCEA achievement at or above 75%	Prepare a Pasifika Education Plan to outline strategy to advance achievement of Pasifika students	Term 3	WNR Pasifika Tutor			
UE 2018 - 11.1% 2017 - 17.6% 2016 - 45.5% 2015 - 28.6% 2014 - 50.0%	UE at or above 60%						

REPORT: [AOV] 1.3 - Student Learning - Academic Achievement of Pacific Peoples

2018 RESULTS

Level 1	Target	Level 2	Target	Level 3	Target	U.E.	Target
33.3%	80%	44.4%	80%	33.3%	75%	11.1%	60%

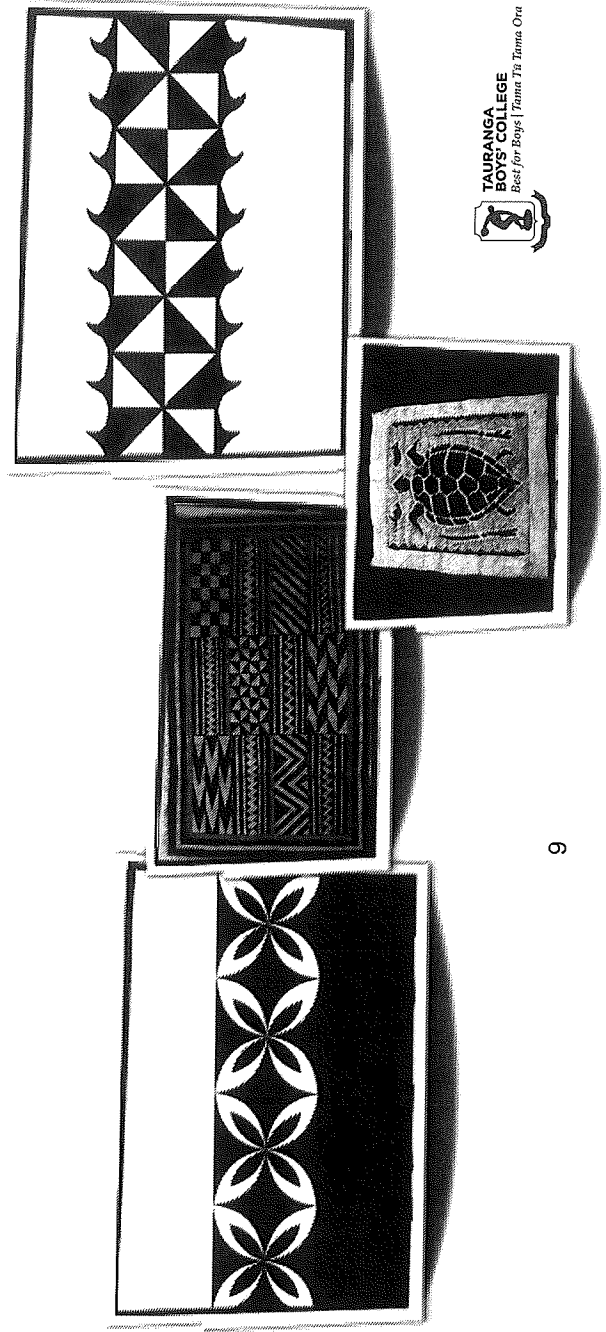
Comment: Small cohort size can result in dramatic annual fluctuations.

(Number in Cohort)

Tauranga Boys' College

	Level 1	Level 2	Level 3	U.E.
2018	(21)	(5)	(10)	(6)
2017	50% (10)	80% (10)	35.3% (16)	17.6% (17)
2016	36.4% (4)	68.4% (18)	81.8% (9)	45.5% (5)
2015	76.5% (13)	41.7% (5)	42.8% (6)	28.6% (4)
2014	42.9% (14)	60.0% (15)	66.7% (6)	50.0% (6)
2013	57.1% (14)	57.1% (7)	50.0% (8)	62.5% (8)

Raising the level of achievement of our Pacific boys is an area that needs continual focus. The appointment of a Pasifika Tutor, and the Kahui Ako Programme of professional learning based on growing Cultural Responsive and Relational Pedagogy should help achievement amongst this cohort. Pasifika Rise (established in 2016), and Pasifika Performing Arts (2017) are new initiatives aimed at advancing self-identity among our Pacific Boys. A new tutor of Pacific Peoples has been appointed in 2019, and will work closely with the Achievement Support Team. A Pacific Form Time introduced and Multi Level Pacific Studies Course continued for greater engagement and to accelerate achievement.



2018 TARGET 1.4 : STUDENT LEARNING - Academic Achievement of Priority Learners / Learning/Behavioural Needs TARGET: To raise the level of achievement of Priority Learners

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To Whom Reported / When
2018 Achievement 15 Senior Students 68% - L1 Literacy 68% L1 Numeracy 90% - Certificate of Work & Community Skills 68% - NCEA L1 80% - of Year 13 students attained NCEA L2	Transition To transition successfully all new Year 9 students who are operating at Level 1 or 2 on the NZ Curriculum into the college Inclusiveness To involve all Special Needs students (Level 1 and 2 of NZC) in the wider life of the College Community, to develop a sense of belonging to the school.	<ul style="list-style-type: none"> - To gather detailed information from Contributing Schools on the individual student - Interview :- <ul style="list-style-type: none"> - current teacher - parents - student - Outside Agencies - Set up visits to Tauranga Boys' College prior to school starting - Identify the learning programme and relevant T/A support needed - Involve students in the Lunchtime Club - Parent/teacher Meetings in first six weeks of Term 1 - Involve students in Year 9 Camp <p>Where appropriate (identified by student/parent and key staff), encourage the student to take part in all aspects of the wider aspects of school life:</p> <ul style="list-style-type: none"> - attend all school assemblies - Being involved in House competitions (Sports Day, Work Day, Foodbank) - Going on camp with other classes - Attend Option Classes with Teacher Aide support - Join a college team - Acknowledgement of achievements in assembly - Newsletters - School Magazine - Being a member of a Vertical Form Class - All ORRS funded students connected up with a Prefect - Students have responsibilities at school - Bike Monitors /Assembly Monitors / Workshop Helper - Special Needs staff run and implement IEP for all ORRS funded students - Special Needs Department / Students have responsibility for running the FoodBank Appeal at school. - Special Needs students participate in local and regional Special Needs Olympic Events. - Special Needs Staff and Form Teachers complete Academic Coaching plans for Non ORRS funded students - Appropriate programs for Special Needs students are available - Teacher Aides are available to support learning - Special Needs Senior Students attend and participate in mainstream option classes - supported - Continue developing the Life Skills Programme for all Special Needs students including cooking/washing/personal hygiene. 	Term 4 of previous year Term 1 All Year	STU Guidance Tutors STR	Time for visits and interviews Teacher Aide Support	Student feedback on first 6 weeks of Term Parent Feedback form	MAN / STU BOT /Principal
2018 - 54 SAC Students Year 11 (27 students) L1 Literacy - 81% L1 Numeracy - 93% NCEA L1 - 78% Year 12 (11 students) L1 NCEA - 100% L2 NCEA - 82% Year 13 (14 students) L2 NCEA - 100% L3 NCEA - 57% U.E. - 79%	Programme Planning All ORRS funded students have at least 2 IEP and meetings each year Non ORRS funded Special Needs Students have Academic Coaching plan in place Achievement All Senior Special Needs students work towards achieving Supported Living Work & Community Skills Certificate L1 NCEA over 2/3 year period L1 Literacy L1 Numeracy						

REPORT [AOV] 1.4: Student Learning - Priority Learners / Learning / Behavioural Needs

Transition: Feedback from contributing schools and parents have highlighted the strength of the College's Transition Programme. This can be attributed to the following actions: Learning Needs Staff Meeting with the Student, his Parents and his Year 8 Teacher. Student Management Team meet with family and support agencies.

Pre-School visits for all boys undertaken.
Transitional Group established - 5 pre-visits to the College to orientate the boys and to meet key people.
Key Case Worker established for family and student.
Lunchtime Club established.

Placed in Form Class with School Prefect who will mentor the young man for the year.

Inclusiveness: Most Learning Needs students are involved in:
A Vertical Form Class with mainstream students from Years 9 to 13 as well as a school House.
House, Administration and Principal's Assemblies.
House Competitions (Work Day, FoodBank, Athletics and Swimming Sports).
Some Option Classes - supported by Teacher Aides.

Attend Year 9 Camp at Bowntown.
Represent the College at local sports events, both as a Special Olympian and mainstream sport.
Work closely with a Year 13 Prefect as his mentor.
Run the annual FoodBank Appeal for the entire College.
Attend the Breakfast Club at school.
Attend the School Ball as a Year 13 student.

Programme Planning:

All ORRS funded students have individual Education Plans established and reviewed each term with key Tauranga Boys' College staff, family and outside agency support people. These are recorded and filed.
Non ORRS funded Learning Needs students have an Academic Plan established and reviewed each term.
Regular Work Experience undertaken for all Year 13 Learning Needs students to enhance transition into the work force.

Achievement:

Many programmes for Learning Needs students in the Senior School are Life Skilled, based both at school and in the community.
Some students are working towards achieving NCEA Level 1 over a two to three year period.

Transitional Programmes are developed with families, the young men and outside agencies.
Of the Learning Needs senior students who are doing NCEA study almost 90% of them have achieved 40 Credits or above to achieve the Certificate of Work and Community Skills.

Of the nine Year 12 and 13 students (8 of them are ORRS funded with 5 being High Needs) -
68% of them have NCEA L1 Literacy: 68% of them have NCEA L1 Numeracy: 68% of them have NCEA L1 Certificate

Of the four Year 13 students studying at Level 2 NCEA:
80% of them achieved Level 2

A strong component in the Establishing Independence Course is learning Life Skills such as cooking, washing and personal hygiene. With the new facilities this has enabled an extensive programme to be undertaken within the department.

Room 49

In 2018 over 45 students accessed the College's Respite Room to various degrees through the school week.

Each student who has a modified programme and accesses Room 49 has a case worker liaising with the student, family and outside agencies.

Behaviour Needs Students

Activity Centre 2018

Throughout 2018 -17 students attended the Activity Centre

Of the 17 students, they went onto

- Further education institutes (Employ NZ / Alternative Education / Employment Plus) -6

-Went into Employment - 2

-Returned to the main school- 3

-Moved out of the city to live-2

-Referred to the Truancy Service -1

-Still attending the Activity Centre in 2019 - 3

Of the 3 students that have returned to school, all 3 are senior students who are attending regularly.

Of the 17 students 10 of them were involved in a school sport.

In 2018, 4 of the students were Year 11 students who started attending the Activity Centre in 2017.

In 2018 over half of the students spent more than 3 terms at the centre.

2018 TARGET 1.5 : STUDENT LEARNING - Academic Excellence **TARGET: To raise the level of Merit & Excellence Endorsement Achievement in 2018**

Baseline Data		Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To whom Reported /When
% of Excellence	Level 1	Increase the percentage of students achieving Excellence	HOD Curriculum Meetings targeting interventions	Term 1	GLB	Academic Advisory Group	Outcomes 2018 Excellence	GLB Term 3
	2018 - 22.9%		Academic Tutor to interview all Year 13 Accelerate Students	Term 1	SAL	SLT Accelerate Tutor	Student Feedback	SAL Term 3
	2017 - 16.7%		New Timetable including Study Pursuits for Year 13s	All Year	GLB	ICT / BYOD	Scholarship Success in 2018	GLB 2019
	2016 - 18.2%		Reduce Assessment	All Year	SAL	Mentors	Number of Scholarships	2019 BOT/ Community
	2015 - 7.8%		September Scholarship mock exams	All Year	Staff	Timetabled classes		
		Level 2	Gold Group - Academic elite and competition					
		2018 - 8.1%	University and Scholarship Specialist Classes					
		2017 - 9.4%						
		2016 - 5.2%						
		2015 - 6.6%						
		2014 - 7.2%						
		Level 3						
		2018 - 9.2%						
		2017 - 5.5%						
		2016 - 3.7%						
		2015 - 5.6%						
		2014 - 4.3%						
		NZ Scholarship						
		2018 - 37						
		2017- 26						
		2016 - 21						
		2015 - 28						
		2014 - 32						
		Target 45 Scholarships						

REPORT [AOV] 1.5 : Student Learning - Academic Excellence

1.5 - Student Learning - Academic Excellence

62% of our boys who gained NCEA Level 1, did so with an endorsement. This is a significant improvement from previous years. 22.9% gained NCEA Level 1 Endorsed with EXCELLENCE; and 39.1% with MERIT. Over the past 12 months the school has made a concerted effort to raise the quality of our qualifications. Changes have included, a new timetable, reduced assessment, and the removal of prerequisites for subjects at Level 1. 38.6% of our Year 12 boys gained NCEA Level 2 with and endorsement. This is a significant improvement from recent years. 8.1% gained NCEA Level 2 Endorsed with EXCELLENCE; and 30.5% with MERIT. 32.2% of our Year 13 boys gained NCEA Level 3 with and endorsement. 9.2% gained NCEA Level 2 Endorsed with EXCELLENCE – almost double that of 2017; and 23% with MERIT.

2018 TARGET 1.6 : STUDENT LEARNING - Attendance / Engagement **TARGET: To improve attendance rates and engagement of all students**

Baseline Data	Outcomes	Actions	Timeframe	Personnel Responsible	Resources	How Progress is Measured	To whom Reported /When
Attendance rates historically 2018 - 84.9% 2017 - 83.5% 2016 - 87.7% 2015 - 86.6% 2014 - 88.7% 2013 - 89.4% Truancy Rates 2018 - 7.5% 2017 - 7.7% 2016 - 6.6% 2015 - 4.9% 2014 - 6.1% 2013 - 4.5% Māori Attendance Rates historically: 2018 - 80.3% 2017 - 78.3% 2016 - 82.6% 2015 - 81.5% 2014 - 83.7% 2013 - 85.7% Māori Truancy Rates 2018 - 11.5% 2017 - 11.7% 2016 - 10.8% 2015 - 8% 2014 - 7.9% 2013 - 6.7% Pasifika Attendance 2018 - 82.2% 2017 - 82.9% 2016 - 85.4% 2015 - 85.6% 2014 - 86.4% 2013 - 87.2% Pasifika Truancy 2018 - 10.1% 2017 - 9.7% 2016 - 9.1% 2015 - 6.7% 2014 - 8.2% 2013 - 5.7% 2012 - 6.9%	Attendance Target: School-wide Attendance Target is above 91% Truancy Target: School-wide unexplained target is less than 4% or better Attendance Target for Maori at or above 91% Truancy Target for Maori Students is less than 4% Attendance Target for Pacific Students is 91% Truancy Target for Pasifika students is less than 4%	Increase Awareness: • Newsletters - Parent Portal • Assemblies - Expectations • Attendance Portal - KAMAR • Staff Meetings - % Rates per month School Systems: Academic Coaching with Senior Students so they see the direct importance of being at school: • HOW - Follow up weekly on staff • Nikki - Mark roll for relievers • All Staff - Trips away entered • Form Teachers - follow up on absences Absentee Follow Up: • Text messaging / Parent meetings • Letters home / Home visits • TAG follow up - Inter Agency Group • Police - home visits • CYFs referral • Rock On - Police, CYF's, MoE • Truancy Officer - Home visits • Deputy Form Teacher an addition to Form Classes • BAK (Kai Awhina) engaging Maori families via home visits • DUK Maori Mentor - academic mentoring • Maori Parent /Teacher/Student Evening • Year 9 Māori Parents Evening • Two Pasifika Mentors linking with Pasifika students and families • Local Pasifika Leader linked with the College • Pasifika Rise Programme (Monday mornings) - importance of education	Weekly Term by Term Annually Analysis of Attendance Data	STU - school roll HOW - staff marking Form Teachers - follow ups Subject Teacher - Marking Joy - Attendance Officer - text messaging coordinator Truancy Officer - Home visits CAR - website, Parent Portal DUK - Maori Mentoring BAK - Kai Awhina	Text Messaging cost	Term by Term data review - STU Weekly analysis by: • Joy - non attendees • HOW - staff marking • STU - roll numbers	MAN / BOT MOE Roll Returns (Quarterly) Audit (Annual)

REPORT [AOV] 1.6: Student Learning - Attendance/Engagement

Attendance Observations for the whole school in 2018 and over the last ten years:

1. Attendance

In 2018 we have seen an increase in whole school attendance over the last year of 1.4%. While we have seen improvements of up to 5.4% over the last ten years the recent rapid growth of the school roll has placed extra pressure on our attendance tracking systems. Extra resources were put in place for 2018 to focus on student attendance which has seen an overall improvement.

2. Truancy

In 2018 we have seen a slight decrease of unexplained absence of 0.2%. Over the last 10 years we have seen an improvement of 6.0%. Reducing truancy remains a key focus in 2019.

3. Māori Attendance

In 2018 we have seen an increase of Māori boys attendance by 2.0%. Over the last 10 years Māori attendance has improved by a pleasing 9.1% which can be attributed to the number of strategies put in place over this period.

4. Māori Truancy

In 2018 truancy amongst Māori students has decreased by 0.2%. Over the last ten years we have seen a truancy reduction of 5.2%. This is a key focus in 2019, as Māori Attendance is well below our attendance targets.

5. Pasifika Attendance

Attendance rates for Pasifika students has been maintained around the 85% mark for the last five years, however in 2017 and 2018 we have observed a decrease in attendance by 2.7%. Our target of 90% is still the goal.

6. Pasifika Truancy

Unexplained absences still remain an area of focus with our Pasifika students. We have seen an increase of truancy of 3.2% over the last seven years, particularly amongst our Tongan and Samoan students.

7. European / Pakeha Attendance and Truancy Rates

European/Pakeha attendance improved by 2.3% in 2018. Unfortunately, over the last seven years we have seen a decline in this group's attendance of 3.6%.

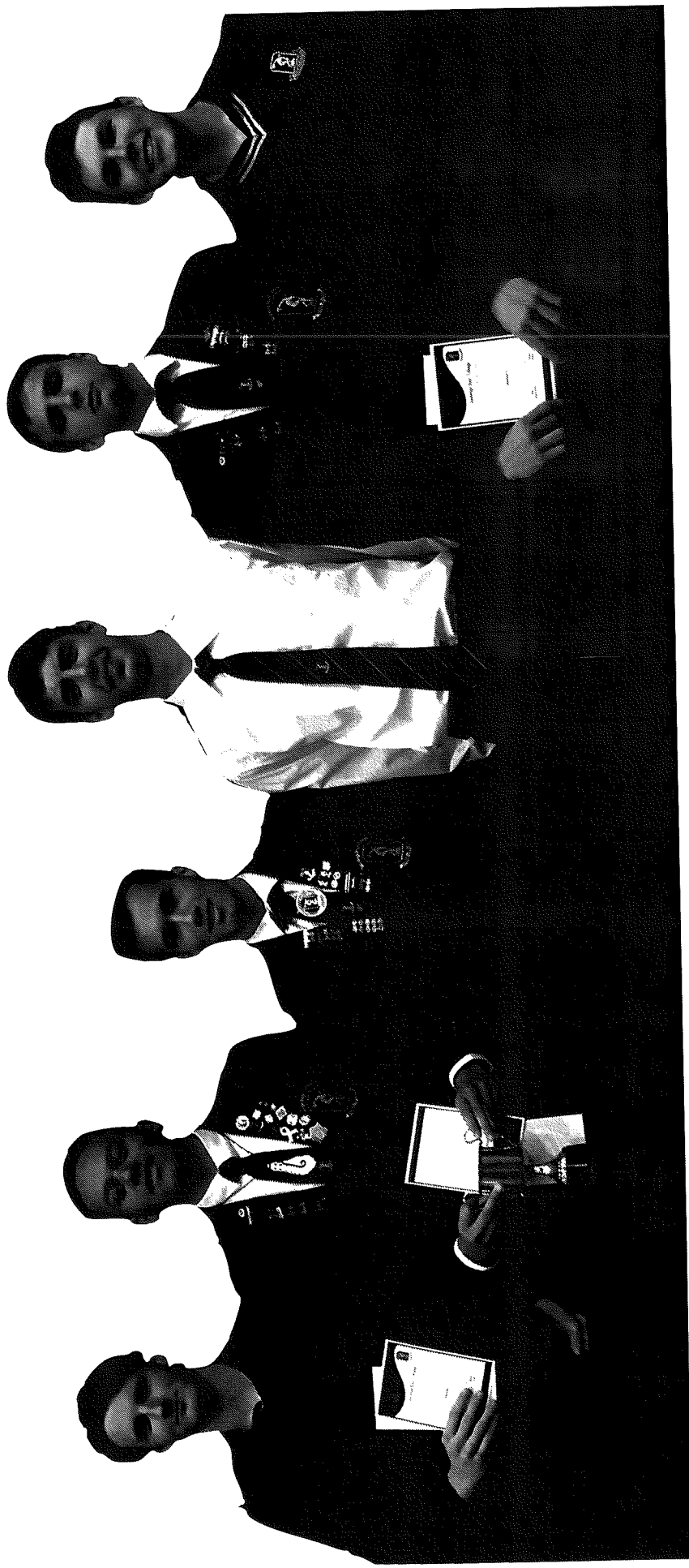
8. Asian Attendance and Truancy Rates

Asian attendance rates have remained in the 90% over the last five years. Over the last two years we have noticed a reduction in overall Asian students' attendance, particularly Indian boys.

Appendix - Tauranga Boys' College Attendance Statistics 2009-2018 (refer page)

Tauranga Boys' College Attendance Statistics 2009 - 2018

	Whole School Attendance Rates	Justified Absences	Attendance & Justified Absence	Tuancy Whole School	Tuancy Maori Students	Tuancy Pasifika Students	Tuancy European Students	Maori Attend	Pasifika Attend	European Attend	Asian Attend
2009	79.5%	9.2%	88.7%	13.5%	16.7%	N/A	N/A	71.7%	N/A	N/A	N/A
2010	82.5%	8.9%	91.4%	8.6%	13.9%	N/A	N/A	74.7%	N/A	N/A	N/A
2011	84.8%	8.1%	92.9%	7.1%	11.3%	N/A	N/A	77.9%	N/A	N/A	N/A
2012	85.0%	9.7%	94.7%	5.2%	8.1%	6.9%	N/A	79.8%	84.9%	N/A	N/A
2013	89.4%	6.1%	95.5%	4.5%	6.7%	5.7%	2.3%	85.7%	87.2%	92.4%	93.6%
2014	88.7%	6.1%	94.8%	5.0%	7.9%	8.2%	2.5%	83.7%	86.4%	91.9%	93.2%
2015	86.6%	8.4%	95.0%	4.9%	8.1%	6.7%	3.6%	81.5%	85.6%	88.7%	92.1%
2016	87.7%	5.5%	93.2%	6.6%	10.8%	9.1%	4.8%	82.6%	85.4%	88.8%	92.9%
2017	83.5%	8.8%	92.3%	7.7%	11.7%	9.7%	5.9%	78.3%	83.0%	86.2%	87.8%
2018	84.9%	7.5%	92.4%	7.5%	11.5%	10.1%	4%	80.3%	82.2%	87.5%	87.8%
Attendance + Justified Absences			92.4%					86%	88.7%	94%	93.1%
Difference between 2017-2018	Improvement 1.4%	Decline 1.3%	Improvement 0.1%	Improvement 0.2%	Improvement 0.2%	Decline 0.4%	Improvement 1.9%	Imp 2.0%	Decline 0.8%	Imp 2.3%	Same
Targets for 2019	> 91%	> 10%	> 97%	< 4%	< 4%	< 4%	< 4%	> 91%	> 91%	> 91%	> 91%



Kiwisport Funding 2018

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2018, Tauranga Boys College received \$46,388 excluding GST.

This funding was used to support the Sports Co-ordinator and Sports Administrator's salaries to develop and maintain effective and efficient relationships and communication links with all stakeholders of sport at the college:

- To develop, maintain, and oversee a consistent marketing and public relations programme for all sports.
- To implement mandated sport policies and procedures, and to develop new policies, practices and procedures as required.
- To maintain and to develop the human resources required to support the school sports programmes.
- To manage and maintain a budget, to identify the core costs of sport for the college, and to target, negotiate with and solicit funding from charitable trusts and other reputable providers of funding.

