

TAITA COLLEGE



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

School Address: Eastern Hutt Rd
Lower Hutt 5019

School Phone: 04 567 8728

School Email: secretary@taita.school.nz

Ministry Number: 0258

TAITA COLLEGE

Financial Statements - For the year ended 31 December 2016

Index

Page	Statement
------	-----------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6	Notes to the Financial Statements
24	Audit Report
27	Members of the Board of Trustees
28	Analysis of Variance
39	Kiwisport

Taita College

Statement of Responsibility

For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

Helen van der Raaij

Full Name of Board Chairperson

Karen Morgan

Full Name of Principal

H. van der Raaij

Signature of Board Chairperson

[Signature]

Signature of Principal

13 April 2017

Date:

13 April 2017

Date:

Taita College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue				
Government Grants	2	5,135,350	4,960,362	5,150,938
Locally Raised Funds	3	369,614	206,520	430,019
Interest Earned		21,195	18,000	22,563
International Students	4	3,913	-	29,818
		5,530,072	5,184,882	5,633,338
Expenses				
Locally Raised Funds	3	120,207	52,449	171,626
International Students	4	819	-	6,772
Learning Resources	5	3,636,657	3,434,014	3,676,086
Administration	6	333,668	333,728	325,873
Finance Costs		839	-	-
Property	7	1,284,872	1,278,674	1,289,245
Depreciation	8	119,374	148,900	143,672
Loss on Disposal of Property, Plant and Equipment		37,881	-	4,240
		5,534,316	5,247,765	5,617,514
Net Surplus / (Deficit)		(4,244)	(62,883)	15,824
Other Comprehensive Revenue and Expenses		-	-	-
Hutt Valley Activity Centre Net Surplus / (Deficit)	28	(6,177)	-	(9,163)
Total Comprehensive Revenue and Expense for the Year		(10,421)	(62,883)	6,661

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

Taita College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2016

	Notes	Actual 2016 \$	Budget (Unaudited) 2016 \$	Actual 2015 \$
Balance at 1 January		544,957	544,957	501,948
Total comprehensive revenue and expense for the year		(4,244)	(62,883)	15,824
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	27,185
Equity at 31 December		540,713	482,074	544,957
Analysed as:				
Retained Earnings				
Balance at 1 January		218,227	218,227	175,218
Total comprehensive revenue and expense for the year		(4,244)	(62,883)	15,824
Owner contribution - Furniture and Equipment Grant		-	-	27,185
Transfer to / (from) retained earnings		326,730	326,730	-
Balance at 31 December		540,713	482,074	218,227
Asset Revaluation Reserve				
Balance at 1 January		326,730	326,730	326,730
Transfer to / (from) retained earnings		(326,730)	(326,730)	-
Balance at 31 December		-	-	326,730
Equity at 31 December		540,713	482,074	544,957
Hutt Valley Activity Centre				
Balance at 1 January		60,193	60,193	69,356
Total comprehensive revenue and expense for the year		(6,177)	-	(9,163)
Equity at 31 December	28	54,016	60,193	60,193
Total Equity at 31 December		594,729	542,267	605,150

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

Taita College
Statement of Financial Position
As at 31 December 2016

		2016	2016	2015
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	763,534	542,816	485,784
Accounts Receivable	10	219,516	250,000	268,688
GST Receivable			10,000	15,794
Prepayments		3,990	-	11,732
Inventories	11	4,602	-	49,772
Investments	12	-	-	-
		991,642	802,816	831,770
Current Liabilities				
GST Payable		5,348	-	-
Accounts Payable	14	284,107	314,742	372,188
Revenue Received in Advance	15	20,244	20,000	33,012
Provision for Cyclical Maintenance	16	36,000	30,000	27,000
Provision for Retirement Leave		16,629	16,000	15,731
Finance Lease Liability - Current Portion	17	5,261	-	-
Funds held in Trust	18	68,978	70,000	70,342
Funds held for Capital Works Projects	19	128,503	-	2,259
		565,070	450,742	520,532
Working Capital Surplus		426,572	352,074	311,238
Non-current Assets				
Investments (more than 12 months)	12	-	-	-
Property, Plant and Equipment	13	293,193	300,000	376,098
		293,193	300,000	376,098
Non-current Liabilities				
Provision for Cyclical Maintenance	16	171,187	170,000	142,379
Finance Lease Liability	17	7,865	-	-
		179,052	170,000	142,379
Net Assets - Taita College		540,713	482,074	544,957
Net Assets - Hutt Valley Activity Centre		54,016	60,193	60,193
Net Assets Taita College and Hutt Valley Activity Centre		594,729	542,267	605,150
Equity		594,729	542,267	605,150

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

Taita College
Statement of Cash Flows
For the year ended 31 December 2016

		2016	2016	2015
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,420,371	1,400,000	1,470,220
Locally Raised Funds		368,009	300,000	378,786
International Students		3,913	-	49,111
Goods and Services Tax (net)		14,060	(10,000)	(11,229)
Payments to Employees		(794,031)	(800,000)	(845,025)
Payments to Suppliers		(812,582)	(900,000)	(908,201)
Interest Received		18,403	20,000	19,416
Net cash from / (to) the Operating Activities		218,143	10,000	153,078
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		217	-	-
Purchase of PPE (and Intangibles)		(65,945)	(60,000)	(57,654)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	100,000
Net cash from / (to) the Investing Activities		(65,728)	(60,000)	42,346
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	27,185
Finance Lease Payments		(1,532)	-	-
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		126,867	107,032	(16,489)
Net cash from Financing Activities		125,335	107,032	10,696
Net increase/(decrease) in cash and cash equivalents		277,750	57,032	206,120
Cash and cash equivalents at the beginning of the year	9	485,784	485,784	279,664
Cash and cash equivalents at the end of the year	9	763,534	542,816	485,784

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 omitted.

Taita College

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2016

a) Reporting Entity

Taita 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 2016 to 31 December 2016 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 operating or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of 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 \$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 acquired on or after 1 January 2013 are:

Building improvements	20 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	10 years
Textbooks	5 years
Leased assets held under a Finance Lease	3 years
Library resources	5 years

The estimated useful lives of the assets acquired before 1 January 2013 are:

Building improvements	10–20 years
Furniture and equipment	10 years
Information and communication technology	10 years
Motor vehicles	10 years
Textbooks	10 years
Library resources	10 years

l) Intangible Assets

Software costs

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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 and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

g) 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. 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 participating schools within a cluster of schools. 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.

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

The School's financial liabilities comprise accounts payable, 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

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,189,750	1,194,424	1,207,290
Teachers' salaries grants	2,818,290	2,700,000	2,824,153
Use of Land and Buildings grants	944,934	944,934	939,929
Resource teachers learning and behaviour grants	16,956	15,564	20,275
Other MoE Grants	104,823	50,996	106,800
Other government grants	60,597	54,444	52,491
	<u>5,135,350</u>	<u>4,960,362</u>	<u>5,150,938</u>

3. Locally Raised Funds

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

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	100,022	50,800	85,357
Fundraising	435	600	391
Trading	108,147	50,800	154,780
Activities	161,010	104,320	189,491
	<u>369,614</u>	<u>206,520</u>	<u>430,019</u>
Expenses			
Activities	11,212	10,800	11,010
Trading	108,995	41,649	160,066
Fundraising (costs of raising funds)	-	-	550
	<u>120,207</u>	<u>52,449</u>	<u>171,626</u>
Surplus for the year Locally raised funds	<u>249,407</u>	<u>154,071</u>	<u>258,393</u>

4. International Student Revenue and Expenses

	2016	2016	2015
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll (Full Year Equivalent)	0.25	0	2.50
	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	3,913	-	29,818
Expenses			
Advertising	675	-	-
Commissions	123	-	-
International student levy	-	-	3,167
Employee Benefit - Salaries	20	-	3,605
Other Expenses			
	<u>818</u>	<u>-</u>	<u>6,772</u>
Surplus for the year International Students'	<u>3,095</u>	<u>-</u>	<u>23,046</u>

5. Learning Resources

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	253,630	250,758	243,816
Information and communication technology	43,044	42,200	41,388
Extra-curricular activities	96,686	48,835	85,768
Library resources	7,938	2,000	8,270
Employee benefits - salaries	2,818,290	2,700,000	2,824,153
Resource/attached teacher costs	399,083	378,221	457,788
Staff development	17,986	12,000	14,903
	<u>3,636,657</u>	<u>3,434,014</u>	<u>3,676,086</u>

6. Administration

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,180	7,850	8,300
Board of Trustees Fees	7,000	5,625	5,550
Board of Trustees Expenses	4,203	5,350	3,425
Communication	29,392	22,870	30,028
Consumables	20,089	23,640	27,538
Operating Lease	23,203	24,504	22,160
Legal Fees	25	300	-
Other	11,178	14,350	8,403
Employee Benefits - Salaries	220,851	221,140	212,141
Insurance	9,547	8,099	8,328
	<u>333,668</u>	<u>333,728</u>	<u>325,873</u>

7. Property

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	99,823	109,445	108,743
Consultancy and Contract Services	-	-	9,750
Cyclical Maintenance Provision	37,808	20,000	17,816
Grounds	5,116	5,500	6,638
Heat, Light and Water	62,755	66,300	66,223
Rates	2,893	3,500	3,200
Repairs and Maintenance	31,816	32,825	39,084
Use of Land and Buildings	944,934	944,934	939,929
Security	9,923	8,100	7,464
Employee Benefits - Salaries	89,804	88,070	90,398
	<u>1,284,872</u>	<u>1,278,674</u>	<u>1,289,245</u>

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

8. Depreciation of Property, Plant and Equipment

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	2,770	10,200	10,171
Furniture and Equipment	12,069	15,500	15,484
Information and Communication Technology	63,687	75,000	70,163
Motor Vehicles	1,304	1,200	1,305
Textbooks	17,440	20,000	20,116
Leased Assets	3,509	-	-
Library Resources	3,217	10,800	10,902
Electronic equipment	7,978	6,200	6,210
Music suite	759	1,000	759
Other Teaching equipment	2,935	4,500	4,633
Plant and Machinery	3,706	4,500	3,929
	<u>119,374</u>	<u>148,900</u>	<u>143,672</u>

9. Cash and Cash Equivalents

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	380	380	380
Bank Current Account	163,154	142,436	385,404
Bank Call Account	-	-	-
Short-term Bank Deposits	600,000	400,000	100,000
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>763,534</u>	<u>542,816</u>	<u>485,784</u>

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

Of the \$763,534 Cash and Cash Equivalents, \$132,843 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	46,319	49,000	1,185
Receivables from the Ministry of Education			
Provision for Uncollectibility			
Interest Receivable	3,221	1,000	425
Teacher Salaries Grant Receivable	169,976	200,000	267,078
	<u>219,516</u>	<u>250,000</u>	<u>268,688</u>
Receivables from Exchange Transactions	49,540	50,000	1,610
Receivables from Non-Exchange Transactions	169,976	200,000	267,078
	<u>219,516</u>	<u>250,000</u>	<u>268,688</u>

11. Inventories

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,602	-	1,287
School Uniforms	-	-	46,362
Canteen	-	-	2,123
	<u>4,602</u>	<u>-</u>	<u>49,772</u>

12. Investments

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	-
Non-current Asset	-	-	-
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

13. Property, Plant and Equipment

2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings - School	30,874	-	(2,637)	-	(2,770)	25,467
Furniture and equipment	59,833	13,466	(648)	-	(12,069)	60,582
Information and communication technology	152,057	22,578	(33,028)	-	(63,687)	77,920
Motor vehicles	6,762	-	-	-	(1,304)	5,458
Textbooks	56,326	-	-	-	(17,440)	38,886
Leased assets	-	16,300	-	-	(3,509)	12,791
Library resources	13,986	-	-	-	(3,217)	10,769
Music suite	1,785	-	-	-	(759)	1,026
Plant & Machinery	14,608	12,609	(1,563)	-	(3,706)	21,948
Electronic equipment	23,195	-	(5)	-	(7,978)	15,212
Other teaching equipment	16,672	9,397	-	-	(2,935)	23,134
Balance at 31 December 2016	376,098	74,350	(37,881)	-	(119,374)	293,193

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings - School	282,173	(256,706)	25,467
Furniture and equipment	214,583	(154,001)	60,582
Information and communication technology	272,638	(194,718)	77,920
Motor vehicles	13,043	(7,585)	5,458
Textbooks	256,477	(217,591)	38,886
Leased assets	16,300	(3,509)	12,791
Library resources	111,346	(100,577)	10,769
Music suite	7,581	(6,555)	1,026
Plant & Machinery	55,113	(33,165)	21,948
Electronic equipment	68,502	(53,290)	15,212
Other teaching equipment	72,121	(48,987)	23,134
Balance at 31 December 2016	1,369,877	(1,076,684)	293,193

2015	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings - School	41,045	-	-	-	(10,171)	30,874
Furniture and equipment	75,317	-	-	-	(15,484)	59,833
Information and communication technology	177,314	44,906	-	-	(70,163)	152,057
Motor vehicles	8,067	-	-	-	(1,305)	6,762
Textbooks	70,628	5,814	-	-	(20,116)	56,326
Leased assets	-	-	-	-	-	-
Library resources	22,112	2,776	-	-	(10,902)	13,986
Music suite	2,544	-	-	-	(759)	1,785
Plant & Machinery	19,189	-	(652)	-	(3,929)	14,608
Electronic equipment	19,412	13,581	(3,588)	-	(6,210)	23,195
Other teaching equipment	19,719	1,586	-	-	(4,633)	16,672
Balance at 31 December 2015	455,347	68,663	(4,240)	-	(143,672)	376,098

2015	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings - School	286,196	(255,322)	30,874
Furniture and equipment	219,273	(159,440)	59,833
Information and communication technology	333,418	(181,361)	152,057
Motor vehicles	13,043	(6,281)	6,762
Textbooks	256,477	(200,151)	56,326
Leased assets	-	-	-
Library resources	111,346	(97,360)	13,986
Music suite	7,581	(5,796)	1,785
Plant & Machinery	44,764	(30,156)	14,608
Electronic equipment	69,118	(45,923)	23,195
Other teaching equipment	63,345	(46,673)	16,672
Balance at 31 December 2015	1,404,561	(1,028,463)	376,098

14. Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	33,201	34,592	11,574
Accruals	8,180	8,180	8,300
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	200,744	230,000	300,091
Employee Entitlements - leave accrual	23,012	23,000	33,253
Novopay Funding Code Errors	18,970	18,970	18,970
	284,107	314,742	372,188
Payables for Exchange Transactions	284,107	314,742	372,188
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	284,107	314,742	372,188

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	17,152
International Student Fees	-	-	-
Parents in Credit	20,244	20,000	15,860
Other	-	-	-
	<u>20,244</u>	<u>20,000</u>	<u>33,012</u>

16. Provision for Cyclical Maintenance

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	169,379	169,379	151,563
Increase to the Provision During the Year	37,808	30,621	17,816
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>207,187</u>	<u>200,000</u>	<u>169,379</u>
Cyclical Maintenance - Current	36,000	30,000	27,000
Cyclical Maintenance - Term	171,187	170,000	142,379
	<u>207,187</u>	<u>200,000</u>	<u>169,379</u>

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for teacher laptops. Minimum lease payments payable:

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	6,213	-	-
Later than One Year and no Later than Five Years	8,413	-	-
Later than Five Years	-	-	-
	<u>14,626</u>	<u>-</u>	<u>-</u>

18. Funds held in Trust

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current			
Locker bonds	460	-	520
Common room fund	2,853	2,000	2,393
Second hand uniforms	26	-	105
Netball umpires	-	-	1,194
Science dept	-	-	600
Scholarships	85	-	70
Social Club	1,219	1,000	895
Rarotonga netball trip	-	-	1,105
Vietnam trip	388	-	388
2017 volleyball	(88)	-	-
Funds held on behalf of Hutt Valley Activity Centre	64,035	67,000	63,072
Funds Held in Trust on Behalf of Third Parties - Non-current			
	<u>68,978</u>	<u>70,000</u>	<u>70,342</u>

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2016	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$		\$
Earthquake damage concrete repairs						
BRC	<i>in progress</i>	980	-	-	-	980
Roofing Blocks D and H	<i>in progress</i>	1,279	-	1,144	-	135
C Block Refurbishment	<i>in progress</i>	-	243,197	111,501	-	131,696
Upgrade Electrical Switchboards	<i>in progress</i>	-	47,898	47,866	-	32
Replace Drains	<i>completed</i>	-	48,060	52,400	-	(4,340)
Totals		2,259	339,155	212,911	-	128,503

Represented by:

Funds Held on Behalf of the Ministry of Education

132,843

Funds Due from the Ministry of Education

(4,340)

128,503

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2015	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$		\$
Earthquake damage concrete repairs						
BRC	<i>in progress</i>	980	-	-	-	980
Roofing Blocks D and H	<i>in progress</i>	34,046	3,783	(36,550)	-	1,279
Totals		35,026	3,783	(36,550)	-	2,259

20. 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.

21. Remuneration

Key management personnel compensation

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

	2016 Actual \$	2015 Actual \$
Board Members		
Remuneration	7,000	5,550
Full-time equivalent members	0.32	0.25
Leadership Team		
Remuneration	339,004	445,804
Full-time equivalent members	2.90	4.00
Total key management personnel remuneration	346,004	451,354
Total full-time equivalent personnel	3.22	4.25

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:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - John Murdoch	30 - 40	140 - 150
Benefits and Other Emoluments - John Murdoch	0 - 10	0 - 10
Termination Benefits - John Murdoch	-	-
Salary and Other Payments - Karen Morgan	60 - 70	-
Benefits and Other Emoluments - Karen Morgan	0 - 10	-
Salary and Other Payments - Linda Pye (Acting Principal)	40 - 50	-
Benefits and Other Emoluments - Linda Pye (Acting Principal)	0 - 10	-

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
110 - 120	1.00	1.00
	1.00	1.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2016 Actual	2015 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

24. Commitments

(a) Capital Commitments

As at 31 December there were no capital commitments.
(Capital commitments at 31 December 2015: nil)

(b) Operating Commitments

As at 31 December 2016 the Board had entered into the following contracts:

	2016 Actual \$	2015 Actual \$
(a) Operating lease of teacher laptops (entered into pre 2016)		
Not later than one year	5,979	8,101
Later than one year but not later than five years	2,923	8,902
Later than five years	8,902	17,003
(b) Operating lease of copiers		
Not later than one year	35,988	35,988
Later than one year but not later than five years	71,976	107,964
Later than five years	107,964	143,952

25 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.

26. Financial Instruments

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

Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	763,534	542,816	485,784
Receivables	219,516	250,000	268,688
Investments - Term Deposits			
Total Loans and Receivables	983,050	792,816	754,472

Financial liabilities measured at amortised cost

Payables	284,107	314,742	372,188
Finance Leases	13,126	-	-
Total Financial Liabilities Measured at Amortised Cost	297,233	314,742	372,188

27. Events After Balance Date

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

Statement of Comprehensive Revenue and Expense for the year ended 31 December 2016

		2016	2016	2015
	Note	Actual	Budget (Unaudited)	Actual
Revenue				
Government grants	29	421,549	411,886	395,192
Locally Raised Funds	30	7,888	10,300	7,860
Interest		4	0	6
		<u>429,441</u>	<u>422,186</u>	<u>403,058</u>
Expenses				
Learning resources	31	165,450	164,400	164,504
Administration	32	87,859	83,336	81,663
Property	33	170,551	165,650	158,340
Depreciation	34	10,479	8,800	7,714
Loss on disposal of assets		1,279	0	0
		<u>435,618</u>	<u>422,186</u>	<u>412,221</u>
Net Surplus / (Deficit)		<u>(6,177)</u>	<u>0</u>	<u>(9,163)</u>

Hutt Valley Activity Centre		2016	2016	2015
	Note	Actual	Budget (Unaudited)	Actual
Statement of Changes in Net Assets/Equity				
As at 31 December 2016				
Balance at 1 January		60,193	60,193	69,356
Total comprehensive revenue and expense for the year		(6,177)	0	(9,163)
Equity at 31 December		<u>54,016</u>	<u>60,193</u>	<u>60,193</u>

Hutt Valley Activity Centre		2016	2016	2015
	Note	Actual	Budget (Unaudited)	Actual
Financial Position				
As at 31 December 2016				
Current Assets				
Cash and cash equivalents	35	245	250	242
Accounts receivable	36	69,555	74,943	77,396
Prepayments		417	-	417
		<u>70,217</u>	<u>75,193</u>	<u>78,055</u>
Current Liabilities				
Revenue received in advance		14,000	15,000	16,386
Accounts payable	38	8,469	10,000	14,874
Provision for cyclical maintenance	39	18,375	18,000	0
		<u>40,844</u>	<u>43,000</u>	<u>31,260</u>
Working Capital Surplus or (Deficit)		29,373	32,193	46,795
Non Current Assets				
Property, Plant & Equipment	37	29,143	33,000	33,005
Non Current Liabilities				
Provision for cyclical maintenance	39	4,500	5,000	19,607
Net Assets		<u>54,016</u>	<u>60,193</u>	<u>60,193</u>
Equity		<u>54,016</u>	<u>60,193</u>	<u>60,193</u>

29. HVAC Government Grants

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Operational grants	99,401	100,000	96,356
Teachers' salaries grants	153,196	150,000	151,467
Use of Land and Buildings grants	155,066	150,000	144,255
Other MoE Grants	2,000	0	0
Other government grants	11,886	11,886	3,114
	421,549	411,886	395,192

30. HVAC Local Funds

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Revenue			
Donations	6,826	4,500	4,783
Other revenue	1,062	5,800	3,077
	7,888	10,300	7,860

31. HVAC Learning Resources

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Curricular	11,098	11,900	11,199
Information and communication technology	758	1,700	1,770
Employee benefits - salaries	153,196	150,000	151,467
Staff development	398	800	68
	165,450	164,400	164,504

32. HVAC Administration

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Audit Fee	550	550	550
Communication	2,481	2,100	2,228
Consumables	2,823	2,100	2,126
Operating Lease	888	900	888
Employee Benefits - Salaries	75,417	71,886	70,112
Insurance	500	600	559
Taita College administration	5,200	5,200	5,200
	87,859	83,336	81,663

33. HVAC Property

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Caretaking and Cleaning Consumables	783	1,000	518
Cyclical Maintenance Provision	3,268	3,500	2,107
Heat, Light and Water	3,976	5,000	4,812
Repairs and Maintenance	4,550	4,050	4,483
Use of Land and Buildings	155,066	150,000	144,255
Security	2,908	2,100	2,165
	170,551	165,650	158,340

34. HVAC Depreciation

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Furniture and Equipment	3,888	4,500	4,153
Information and Communication Technology	4,852	2,500	1,822
Motor Vehicles	1,739	1,800	1,739
	10,479	8,800	7,714

35. HVAC Cash and Cash Equivalents

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Cash on Hand	0	0	0
Bank Current Account	245	250	242
	<u>245</u>	<u>250</u>	<u>242</u>

36. HVAC Accounts Receivable

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Funds held by Taita College on behalf of HVAC	64,035	64,943	63,072
Teacher Salaries Grant Receivable	5,520	10,000	14,324
	<u>69,555</u>	<u>74,943</u>	<u>77,396</u>
Receivables from Exchange Transactions	64,035	64,943	63,072
Receivables from Non-Exchange Transactions	5,520	10,000	14,324
	<u>69,555</u>	<u>74,943</u>	<u>77,396</u>

37. HVAC Property, Plant and Equipment - Cost

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Furniture and equipment	20,036	-	(1,278)	-	(3,888)	14,870
Information and communication technology	6,012	7,895	-	-	(4,852)	9,055
Motor vehicles	6,957	-	-	-	(1,739)	5,218
Electrical equipment	-	-	-	-	-	-
Balance at 31 December 2016	<u>33,005</u>	<u>7,895</u>	<u>(1,278)</u>	<u>-</u>	<u>(10,479)</u>	<u>29,143</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Furniture and equipment	38,878	(24,008)	14,870
Information and communication technology	27,610	(18,555)	9,055
Motor vehicles	10,435	(5,217)	5,218
Electrical equipment	8,810	(8,810)	-
Balance at 31 December 2016	<u>85,733</u>	<u>(56,590)</u>	<u>29,143</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2015						
Furniture and equipment	24,189	-	-	-	(4,153)	20,036
Information and communication technology	1,067	6,767	-	-	(1,822)	6,012
Motor vehicles	8,696	-	-	-	(1,739)	6,957
Balance at 31 December 2015	<u>33,952</u>	<u>6,767</u>	<u>-</u>	<u>-</u>	<u>(7,714)</u>	<u>33,005</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and equipment	41,525	(21,489)	20,036
Information and communication technology	19,716	(13,704)	6,012
Motor vehicles	10,435	(3,478)	6,957
Textbooks	1,682	(1,682)	0
Electrical equipment	9,161	(9,161)	0
	<u>82,519</u>	<u>(49,514)</u>	<u>33,005</u>

38. HVAC Accounts Payable

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Operating creditors	2,399	0	0
Audit accrual	550	0	550
Employee Entitlements - salaries	5,520	10,000	14,324
Employee Entitlements - leave accrual	0	0	0
	<u>8,469</u>	<u>10,000</u>	<u>14,874</u>
Payables for Exchange Transactions	8,469	10,000	14,874
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>8,469</u>	<u>10,000</u>	<u>14,874</u>

39. HVAC Provision for Cyclical Maintenance

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
Cyclical Maintenance - Current	18,375	18,000	-
Cyclical Maintenance - Term	4,500	5,000	19,607
	<u>22,875</u>	<u>23,000</u>	<u>19,607</u>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAITA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

The Auditor-General is the auditor of Taita College (the School). The Auditor-General has appointed me, Trevor Deed, using the staff and resources of Deloitte, 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 23, that comprise the Statement of Financial Position as at 31 December 2016, 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 2016; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 13 April 2017. This is the date at which our opinion is expressed.

The basis of 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 of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going

concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.



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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 27 to 39, 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.

A handwritten signature in blue ink, appearing to read "Trevor Deed", enclosed within a blue circular stamp.

Trevor Deed

Deloitte

On behalf of the Auditor-General
Wellington, New Zealand

Members of the Board of Trustees

Name	Position	How position was gained	Occupation	Term Expires/ Expired
Gil McKenna	Chair Parent rep	Elected May 2007	Contractor	May 2019
Kim Barnden	Parent rep	Co-opted March 2012, Elected May 2013	Attendance advisor	May 2019
William Bower	Student rep	Elected Sept 2016	Student	Sep 2017
Shayne Fairbrother	Parent rep	Elected May 2010	Company director	May 2016
Peter Foaese	Parent rep	Elected May 2013	Community / youth development advisor	May 2019
Emma Henderson	Staff rep	Elected April 2016	Teacher	May 2019
Tania Hetaraka	Parent rep	Elected May 2013	NZ Post specialist	May 2019
Neyla Masima	Student rep	Elected Sept 2015	Student	Sep 2016
Karen Morgan	Principal	Appointed April 2016	Principal	
Desiree Mulligan	Staff rep	Elected March 2012	Teacher	May 2016
John Murdoch	Principal	Appointed August 2009	Principal	Apr 2016
Lesley Slieker	Co-opted	Co-opted April 2016	Manager	May 2019
Vicki Taula	Parent rep	Elected May 2013	Teacher aide & cleaner	May 2019
Helen van der Raaij	Parent rep	Elected May 2016	Engraver	May 2019
John Woodall	Parent rep	Elected May 2016	Furniture maker	May 2019



Taita College - 2016 Analysis of Variance

Strategic Aim 1. All students achieve success in the NZC as evidenced by NCEA Levels 1-3		
	Targets	Outcomes
(i)	<p>All graduates access tertiary education or other career pathways with a minimum NCEA Level 2 or equivalent qualification.</p> <ol style="list-style-type: none"> The 40 Year 12 students who have not completed NCEA Level 1 will do so by the end of 2016. 85% of school leavers who are 18 will achieve NCEA Level 2 by the end of 2016. The 65 Year 13 students and 91 Year 12 students will complete a transition plan as they move into further education and employment. Eight Year 12 & 13 students in the senior class will achieve through successful IEP's. 	<ol style="list-style-type: none"> 30 of the 40 Year 12 students who entered 2016 without Level 1 have achieved this qualification. 7 students have left school during the year of which three have gone on to further education, one student is unwell and has joined the hospital school. 77.5% of Year 13 students enrolled at the beginning of 2016 achieved Level 2. This figure includes the 6 students with Learning needs in the Senior class who were on IEP's with the goal of achieving Level 1. If we remove them from the statistics we have a 87% pass rate. All students have completed learning plans with tutor teachers. All Year 13 students have been interviewed and assisted with university/tertiary applications where needed. The eight Year 12 & 13 students in the senior class have had detailed IEP's written. Four students have completed Level 1 with the remaining Year 13 student sitting on 73 credits. All students had detailed IEP's.
(ii)	<p>To increase the percentage of Year 11 learners achieving Level 1 to 75% roll based.</p> <ol style="list-style-type: none"> The 22 Year 11 students who are at risk of not achieving NCEA Level 1 will achieve the qualification by the end of 2016. 	<ol style="list-style-type: none"> 57% of students at Year 11 achieved Level 1 (roll based). 16 of the 22 students identified as being at risk of not achieving the qualification passed Level 1.

Strategic Aim 1: All students achieve success in the NZC as evidenced by NCEA Levels 1-3	
Target	Outcome
<p>(iii) Accelerate the progress of Year 9 students below or well below national standards in reading, writing and mathematics on entry to Taita College.</p> <p>1. 8 Year 9 students who were well below, and the 33 Year 9 students who were below national standards for writing and reading on entry to Taita College will make accelerated progress and be able to successfully access the NZC at Level 5.</p>	<p>In the English Department, students were required to complete three summatively assessed pieces of writing (minimum) which indicate feedback and feed-forward for next steps in their learning over the course of the year. This is in addition to two oral assessments, two visual assessments, and three reading asTTle tests. In this way we can accurately measure their progress across all the different curriculum areas in English.</p> <p>The students who were chosen for this part of the strategic aim came from their initial asTTle reading test. Writing will be reported on separately as part of the English Department's annual plan.</p> <p>The students final piece of assessed writing was crafted in class, during the exam period (21-23 November), and their final asTTle reading test was done in the same time period. Both of these results were due in the mark book by the beginning of December for inclusion into the reports. This will mean that a full analysis of these results will be undertaken for the first BOT report in 2017.</p> <p>Progress of students who entered at well below and below in reading - from the beginning of the year to mid-year (which was entered at the start of Term 3):</p> <p>Sixteen of the students who recorded a reading grade in Level 3 (below) have moved into Level 4 (working at the expected level for Year 10). The remaining students were flagged by their teachers. The entire Year 9 cohort was given extra reading support in the form of the 'Accelerated Reader Programme'. This is an online programme (providing interesting readers at each student's level) which supports reading comprehension, and is done through the library with every Year 9 class.</p> <p>Of the 8 students at Level 2 of the curriculum, three have since left the school, one student has moved to Level 3 and one student has moved into Level 4. The remaining students in this group are in the junior class and have been working on targeted running records to raise their grades by the end of 2016.</p> <p>We will also be implementing as inquiry based course next year at Year 9, with a strong literacy focus, to assist in raising this achievement further.</p>

1. All students achieve success in the NZC as evidenced by NCEA Levels 1-3

Target	Outcome
<p>(iv) Provision of tikanga Māori and Te Reo Māori.</p> <ol style="list-style-type: none"> 1. Ensure reasonable steps are taken to provide instruction in tikanga Māori and Te Reo Māori for full time students whose parents request this. 2. Development of Year 9 whanau group. 3. Provide Te Reo language programmes from Years 9-13 which cater for all learners who pursue this subject. 4. Provide opportunities for speakers of Te Reo to participate in regional and national events. 5. Provide opportunities within the school to learn about the kawa and Mātauranga Māori. 	<ul style="list-style-type: none"> • We have full Te Reo Māori courses from Year 9 through to Year 13. The curriculum is followed by these courses. • Where possible the whare, Te Whakaruruhau, is utilised as a place to teach tikanga and Te Reo. • Students are given opportunity to participate in marae based activities, ie powhiri etc. • The Year 9 whanau group was not implemented primarily due to change in staffing. The Principal at the time had two terms of absence and this resulted in this initiative not being implemented. • Students are given the opportunity to attend Ngā Manu Korero regionals and if progressing to nationals. • Kawa is taught as part of the marae learning. Mātauranga Māori is taught in the Hāngi and umu project and inside the Māori classes where aspects of karakia, waiata, moteatea and haka are incorporated as part of the class.

Strategic Aim 2: Students are self-regulated, motivated learners; junior classrooms are engaging, rewarding and positive environments.																			
Target	Outcome																		
<p>(i) Year 9 engagement model (IMAJN) and classes are structured to include a junior classroom, a Year 9 sport in education class, and notebook class.</p> <p>1. Positive outcomes based on attendance, engagement and achievement.</p>	<p>The Year 9 engagement model was created several years ago with the intention of providing needs based, engaging, rewarding classrooms. This concept has developed over the last few years to become what we have today, with 5 classes at Year 9.</p> <p>The attendance statistics for the five Year 9 classes are as follows:</p> <table><tr><td>9A</td><td>9I</td><td>9N</td><td>9J</td><td>9S</td></tr><tr><td>75%</td><td>77%</td><td>84%</td><td>76%</td><td>83%</td></tr></table> <p>These statistics show a positive effect of the notebook class and the Sports in Education class, which have the highest overall attendance in the cohort. This points to these targeted classes creating strong student engagement, based around the higher attendance statistics. In 2017, the introduction of parents being encouraged to provide their children with a device to use whilst at school, is something that we are doing, in order to encourage higher engagement across the entire Year 9 cohort.</p> <p>Achievement can be measured on literacy and numeracy progression across the year. Writing and reading is measured by English teachers at least 3 times a year - beginning, middle and end. Numeracy is measured with end of topic tests and a final examination at the end of the year.</p> <p>Numeracy:</p> <table><tr><td></td><td>Average Shift</td></tr><tr><td>Pasifika</td><td>0.6</td></tr><tr><td>Maori</td><td>0.5</td></tr><tr><td>European</td><td>0.9</td></tr></table> <p>At the start of the year all students were given a PAT test. This is the only commonly used, nationally referenced mathematics test up to Year 10. Stanines go from 1 - 9. Below average = 1 - 3, Average = 4 - 6, Above average = 7 - 9.</p> <p>In Year 9, as usual, the students presented as being below average ability with an average stanine of 3.7. On retesting, at the end of the year, we were able to shift them up by 0.6 on average.</p> <p>The Māori students are the least resistant to change, but digging into the data shows that in February there were 27 Maori students in stanine 1 – 3, but by the end of the year there were only 20 (13 of these were in stanine 3).</p>	9A	9I	9N	9J	9S	75%	77%	84%	76%	83%		Average Shift	Pasifika	0.6	Maori	0.5	European	0.9
9A	9I	9N	9J	9S															
75%	77%	84%	76%	83%															
	Average Shift																		
Pasifika	0.6																		
Maori	0.5																		
European	0.9																		

Literacy							
Total number of students: 98 (Male 44/Female 54)							
	Level 2	Level 3	Level 4	Level 5	Level 6	Not Tested	
Beginning	7	33	36	3	0	19	
Middle	10	22	42	14	1	9	
End	10	13	41	23	2	8	
Writing							
	Level 2	Level 3	Level 4	Level 5	Level 6	Not Submitted	
Beginning	6	56	26	0	0	12	
Middle	4	29	43	0	0	22	
End	1	16	45	7	0	21	

Strategic Aim 2. Students are self-regulated, motivated learners; junior classrooms are engaging, rewarding and positive environments.	
Target	Outcome
<p>(ii) Professional development model is implemented to support effective teaching and learning.</p> <p>1. All teaching staff use PLD to support the academic and social needs of the students in their classes, and inquire into the impact of their teaching.</p>	<p><i>Kia Eke Panuku epitomises the building on required by schools to form culturally responsive and relational contexts for learning. Mahi tahi seeks to address the aspirations of Māori communities and support Māori students to pursue their potential. This kaupapa of Kia Eke Panuku promotes 'a new way of being' for schools and their Māori students.</i></p> <p>This year we have developed a professional development programme that is underpinned by the Kia Eke Panuku kaupapa and supports teachers to develop their culturally responsive and relational pedagogy. PD sessions led by the Kia Eke Panuku team in have addressed and unpacked the Kia Eke Panuku kaupapa. It has also provided a safe space for discussion around culturally responsive pedagogy and has offered tangible strategies for classroom practice.</p> <p>At the beginning of the year a survey of all staff was carried out. The purpose of this survey was to gain staff' thoughts and feelings around professional development. The evidence and analysis of this survey was used to help shape and develop how we implement professional development. Māori students from all year levels have participated in PD and their voice has been used by teachers to support culturally responsive and relational pedagogy.</p> <p>Over twenty-two staff members have been observed with the Kia Eke Panuku observational tool and engaged in reflective learning conversations.</p> <p>On our Teacher Only Day we broke the staff into groups to discuss the following -How can we make appraisal a positive process? What support do you need to feel like this is a positive process?</p> <p>This staff voice has been collated and analysed. This analysis is assisting in the development of professional development for next year.</p> <ul style="list-style-type: none"> • 2017 - Continue to use the Kia Eke Panuku kaupapa to underpin PD. all PD lodged as culturally responsive practice. • 2017 - Create a PD programme that unpacks inquiry and supports staff to carry out culturally responsive inquiry and appraisal. • 2017 - All staff to participate in observations and shadow coaching as part of inquiry and appraisal. Use a tuakana teina observation approach so that staff feel safe to develop their culturally responsive practice. Teachers across the school will be engaged collaboratively with the iterative Ako: critical cycle of learning focused on Māori enjoying and achieving success as Māori. • Collect staff voice at the beginning of the year and the end of the year to review staff' thoughts and feelings about PD. • Continue to incorporate student voice into PD. Collect and incorporate whanau voice and community voice to assist in the development of our classroom practice. • Continue with Rongohia Te Hau (beginning and end of the year) and Mahi Tahi data collation so that we have evidence to see shift in practice.

Strategic Aim 3: Parents, whanau and families report effective engagement with the school to support student learning and progress.	
Target	Outcome
<p>(i) All students have an individual learning plan and all parents of students have the opportunity to attend two conferences and teacher interviews.</p> <ol style="list-style-type: none"> 1. 90% of learners and whanau will participate in two learning conferences to discuss achievement, engagement and goals. 2. The 18 at-risk students in Years 10 & 11 will have their learning conferences scheduled in Weeks 4-5. 	<p>(i) Tutor teachers completed learning plans with all students. Two learning conferences and one parent teacher conference were held during the year. A variety of times were available to try and accommodate as many families as possible.</p> <ol style="list-style-type: none"> 1. Despite letters sent home, notices given to students and follow up phone calls and texts only 75% learners and whanau attended. Tutor teachers made home contact in an attempt to set conferences outside of the set days and this was successful for a few. For all other students tutor teachers were required to hold a learning conference with the student to discuss achievement, engagement and goals. Individual plans were completed for all students by Week 6 in Term 1 and these were updated at, or soon after the second round of conferencing. 2. Conferences were held with all at risk students although many (particularly in Year 11) were in the form of home visits as the families did not attend their scheduled appointments at school.
<p>(ii) Learning time supports student engagement and achievement.</p> <ol style="list-style-type: none"> 1. All students are able to set, monitor and reflect on learning goals which support successful goal completion. 2. Teachers develop skills, habits of mind and knowledge about students to support their learning pathways. Tutor teacher responsible for a group of students and will develop learning plans for each student. 	<p>(ii) Learning time was used to track student engagement and achievement.</p> <ol style="list-style-type: none"> 1. The individual learning plans allowed students to set, monitor and reflect on learning goals. One particular tool that supports this is students' ability to view their credits on Kamar. Students are able to use their phones to check their credits and it's quick and easy. Also, the learning pathways (careers information) from the individual learning plans were shared with the careers advisor and this information was used to select students for relevant workshops, open days and careers information. For example, this information was used for the STEM week that was available for students with interests in science, technology, engineering or manufacturing. 2. The Year 11 Dean regularly went into tutor times and witnessed tutor teachers sitting with students discussing learning plans, checking Kamar to track achievement and discussing goals. The Year 11 Dean had regular interactions with the tutor teachers providing pastoral care to their tutor class students in their own time. Having the same tutor class in successive years supports the building of relationships and a real sense of ownership of the holistic care of 'their' students. It also allows the whanau to develop a relationship with the tutor teacher and this makes all other interactions more positive.

Strategic Aim 4: The use of restorative practice is developed by staff in PLD workshops.

Target	Outcome								
<p>(i) Reduce school-wide incidents of lateness and absence.</p> <p>1. Whole school attendance/half days on average 85% for the year.</p> <p>2. Maintain truancy referrals from 2015 to support reduction.</p> <p>3. Year 12 & 13 attendance on average 80% for the year.</p> <p>4. Reduce Māori student unjustified attendance from 45% to 10%.</p>	<p>1. Each board report commented on the whole school attendance as a cumulative number. In terms of an overall report, I have looked at the figures for the entire 2016 year. The whole school attendance rate is 74%, which is under target. This is being addressed through the new attendance system being launched in 2017.</p> <p>2. Truancy referrals have sat at 9 students on average for the majority of this year. Truancy processes in the school remain strong, as the dean's work closely with truancy officers, the guidance team, and families to track and engage these students back into education. Several of the students who have been part of the truancy process this year are enrolled on the vocational pathways course which is being launched in 2017.</p> <p>3. Year 12 and 13 attendance is 74.2% and 68.1% respectively for the year. The new attendance system is a means to address this is 2017.</p> <p>4. Māori student unjustified absence is at 12.7% which is very close to the goal.</p>								
<p>(ii) Encourage increase in reporting by teachers on behavioural data</p> <p>AND</p> <p>Decrease in reported bullying behaviour after intervention has been implemented.</p> <p>1. PB4L data reflects steady decrease in number of serious incidents. (Baseline - 41 incident reports in Term 1 2015).</p> <p>2. All staff and community are aware of school-wide expectations and can describe them.</p> <p>3. Further develop teaching to embed PB4L expectations into everyday school practice.</p> <p>4. Review and refine consequences for students to discourage concerning behaviour.</p> <p>5. Develop student leadership model in restorative and assemblies.</p> <p>6. Reduce referrals for bullying and serious behaviours.</p>	<p>1. KAMAR data has reflected a decrease in bullying, dangerous behaviour and fighting in the school setting.</p> <table><tr><th>Term 1</th><th>Term 2</th><th>Term 3</th><th>Term 4</th></tr><tr><td>21 incidents reported</td><td>20 incidents reported</td><td>19 incidents reported</td><td>16 incidents reported</td></tr></table> <p>Staff feel confident in reporting and dealing with incidents in a restorative manner, due to Tuesday PD sessions run by a team of teachers who voluntarily nominated themselves as restorative leaders.</p> <p>2-6: We have reviewed professional development (PB4L, Kia Eke Panuku and Restorative practices) in order to condense these into one model and platform, to then communicate these things to staff, students and community.</p> <p>The deans have also spent several weeks categorising incidents, and developing a three step referral process to enable teachers to effectively deal with issues in a restorative, collaborative manner. This referral process will be launched to staff at the start of 2017.</p>	Term 1	Term 2	Term 3	Term 4	21 incidents reported	20 incidents reported	19 incidents reported	16 incidents reported
Term 1	Term 2	Term 3	Term 4						
21 incidents reported	20 incidents reported	19 incidents reported	16 incidents reported						

Strategic Aim 4: The use of restorative practice is developed by staff in PLD workshops.	
Target	Outcome
<p>(iii) To further embed the use of restorative practice for addressing unacceptable behaviour within a range of school settings.</p> <ol style="list-style-type: none"> 1. Reduction in stand-downs and suspensions (from 35/9 in 2015) to 17/5 due to continual disobedience. 2. Reduce incidents in reported smoking from 63 in 2015 to 32. 	<p>There was a significant drop in stand-downs this year. Twenty were recorded, with only 4 for continual disobedience. The remainder were for the following reasons: 3 x drugs; 6 x physical assault; 6 x vandalism; 1 x verbal abuse.</p> <p>Ten students were suspended - five for continual disobedience. The remaining five were for theft (2), sexual assault (1), physical assault (1) and intimidating behaviour (1).</p> <p>Over the course of 2016, there were 25 reported incidents of smoking. Constant staff presence on duty and student 'hot spots' has helped to address this. All students caught smoking had caregivers informed and a referral made to the guidance counsellor to encourage a smoking cessation programme.</p> <p>In professional development there was an emphasis on the PB4L strategies and restorative practices was at the forefront throughout the year.</p>

Strategic Aim 5: The college is governed effectively by a Board of Trustees who ensures the provision of effective resources to support student learning.	
Target	Outcome
<p>(i) Responsibility at governance level for the Hutt Valley Activity Centre is robust and responsive to ERO findings.</p> <p>1. All participating students will engage successfully in the new curriculum designed for at-risk learners.</p>	<p>In 2016 Term 3 a new Director for Hutt Valley Activity Centre was appointed. In Term 4 we appointed a new teacher, due to a resignation. Taita College also negotiated with the contributing Principals to have Hutt Valley High School take over the management of the centre. The new director implemented an authentic curriculum in Term 3 and 4 and started also looking to incorporate NCEA assessment tasks to support positive pathways for the students at the centre as there were some students at the centre at Year 11 level.</p>
<p>(ii) Recommendations from the HR audit are actioned and policy and practice implemented.</p> <p>1. Health and Safety, Vulnerable Child, Social Media Network Policy developed.</p>	<p>In 2016 we implemented a social network policy and also a vulnerable children's act policy. This included us implementing procedures when employing new staff, along with facilitating police check for all of our coaches, managers and regular volunteers. Part of the interview process includes asking specific questions to ensure a safety check is administered. We also ensured we continued to have a safety and health committee and selected a chair. In Term 4 we negotiated to adopt GOSH 2.0 a repository for our health and safety information and we now have a staff member who will be working on this to ensure the current health policies are adopted into our practices and govern our procedures.</p>
<p>(iii) The BOT action plan invests in marketing and promoting the school.</p> <p>1. Update prospectus.</p> <p>2. Design and produce promotional material that will enhance the view of the school.</p>	<p>In 2016 there was a change in Principal which meant that the prospectus was not updated for the year. However, although the layout remained very similar all of the photos were updated to reflect the current community of the school. the photographs were fresh and modern.</p> <p>In respect to school promotion, the school has a monthly page in the Stokes Valley Times and Taita Times which has been excellent as a positive way of marketing the school. With the introduction of a new Principal we also had articles in Stuff online and the Hutt News, showcasing a very positive article of the school. Towards the end of the year we had an article in Stuff featuring our scholarship recipients.</p>

Strategic Aim 5: The college is governed effectively by a Board of Trustees who ensures the provision of effective resources to support student learning.	
Target	Outcome
<p>(iv) Completion of the 10 Year Property Plan (10YPP) and the 5 Year Agreement (5YA) for regular capital maintenance for school property.</p> <ol style="list-style-type: none"> 1. Progress on completing plan for rationalisation of C Block. 2. Capital work identified for Year 1. 	<p>The board completed a 5YA and 10YPP, but with the re-furbishment of C block, due to the need to rationalise buildings, some of the 5YA funding has had to be used to meet budget requirements. As a way forward once the re-furbishment is complete, Dean from the Ministry is going to come and work with the board to re-work the 5YA and 10YPP to ensure that there is a clear plan for the rationalisation (early 2017).</p> <p>Capital work was identified and is being implemented. There is a focus on spouting in C block and re-roofing components of the administration building. The school works closely with Mark Scrimshaw, Ashby Property Services, to oversee projects and priorities according to the 5YA plan.</p>
<p>(v) The Taita College Marae (Te Whakaruruhau) is managed as a community asset.</p> <ol style="list-style-type: none"> 1. The marae is used regularly by the community and school. 2. The marae functions as a strong vehicle for community interests. 	<p>In 2016 a new marae komiti was established for Te Whakaruruhau. There have been several working bees to clean up the marae and re-stock the storage cupboard so that guests can stay and cook, whilst in the marae. Safety checks have been carried out. The marae komiti have had a number of groups book the marae, so they are starting to build some revenue. Concern has been raised around the maintenance as the roof is in need of replacement and there is borer in the walls and front. The school is working on establishing a new website, which will have an area to market Te Whakaruruhau so that anyone looking at the Google calendar can see when it is booked and also request information online.</p> <p>Te Whakaruruhau has certainly been utilised more in the last 6 months than it has for the last two years, so the community is using this facility. The intent is for the marae to be used in 2017 as a learning space and to help promote our culturally responsive practices within the school. We have school groups who regularly use the marae such as Te Mangopare (a group focused on Māori students and raising their engagement and achievement) and the breakfast club. We also use the marae for staff briefings and professional development.</p>

KiwiSport

KiwiSport is a Government funding initiative to support students' participation in organised sport. During 2016 the School received \$10,553 (ex GST) KiwiSport funding.

The funding was spent on employing a sports coordinator, registration of sports teams and sports equipment.

The number of students who participated in organised sport was 279, 60% of the roll.