

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF OPUNAKE HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Opunake High School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



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Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Board of Trustees schedule included under the School Directory page, Analysis of Variance and Kiwisport Statement, included as appendices but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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



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



Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 25 May 2021



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OPUNAKE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	181
Principal:	Andrea Hooper
School Address:	Tasman Street, Opunake
School Postal Address:	P O Box 4, Opunake, 4645
School Phone:	06 761 8723
School Email:	sl@opunake.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Andy Whitehead	Chairperson	Elected	Jun 2022
Peter O'Leary	Principal	ex Officio	
Lloyd Morgan	Parent Rep	Co-opted	Jun 2022
Kylie Brophy	Parent Rep	Elected	Jun 2022
Liz Gasson	Parent Rep	Elected	Jun 2022
Megan Symons	Parent Rep	Elected	Jun 2022
Steve Pivac	Parent Rep	Elected	Jul 2020
Robyn Davey	Staff Rep	Elected	Jun 2022
Pero Brophy	Student Rep	Elected	Aug 2021
John Hooker	Other	Co-opted	Jun 2022

Accountant / Service Provider: Education Services Ltd



OPUNAKE HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Opunake High School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Elizabeth Ciasson
Full Name of Board Chairperson

Andrea Hooper
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

28 May 2021
Date:

28 May 2021
Date:

Opunake High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	4,744,401	4,540,607	4,560,498
Locally Raised Funds	3	164,069	74,520	220,480
Interest income		12,636	15,000	21,070
Gain on Sale of Property, Plant and Equipment		-	-	1,018
		<u>4,921,106</u>	<u>4,630,127</u>	<u>4,803,066</u>
Expenses				
Locally Raised Funds	3	95,790	37,300	140,794
Learning Resources	4	3,439,614	3,277,228	3,230,007
Administration	5	221,788	230,133	252,788
Finance		2,220	1,876	3,976
Property	6	1,048,521	1,078,759	1,064,057
Depreciation	7	142,657	124,297	166,515
Loss on Disposal of Property, Plant and Equipment		1,450	-	-
		<u>4,952,040</u>	<u>4,749,593</u>	<u>4,858,137</u>
Net Surplus / (Deficit) for the year		(30,934)	(119,466)	(55,071)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(30,934)</u>	<u>(119,466)</u>	<u>(55,071)</u>

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

Opunake High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>705,128</u>	<u>622,394</u>	<u>747,800</u>
Total comprehensive revenue and expense for the year		(30,934)	(119,466)	(55,071)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	12,157
Net Movement in Trusts		175	-	242
Equity at 31 December	23	<u>674,369</u>	<u>502,928</u>	<u>705,128</u>
Retained Earnings		674,369	502,928	705,128
Equity at 31 December		<u>674,369</u>	<u>502,928</u>	<u>705,128</u>

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

Opunake High School Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	597,502	108,000	465,629
Accounts Receivable	9	265,269	219,239	231,286
GST Receivable		68,075	46,064	47,323
Prepayments		13,156	11,667	13,498
Investments	10	744,348	550,708	731,102
		<u>1,688,350</u>	<u>935,678</u>	<u>1,488,838</u>
Current Liabilities				
Accounts Payable	12	459,548	269,254	348,561
Revenue Received in Advance	13	71,070	8,239	9,032
Provision for Cyclical Maintenance	14	294,777	110,144	110,892
Finance Lease Liability - Current Portion	15	9,891	37,706	38,058
Funds held for Capital Works Projects	16	257,895	-	271,240
Funds held on behalf of Transport Group Cluster	17	122,292	157,309	138,501
		<u>1,215,473</u>	<u>582,652</u>	<u>916,284</u>
Working Capital Surplus/(Deficit)		472,877	353,026	572,554
Non-current Assets				
Investments (more than 12 months)		-	-	13,200
Property, Plant and Equipment	11	325,677	405,525	420,342
		<u>325,677</u>	<u>405,525</u>	<u>433,542</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	119,167	217,089	292,383
Finance Lease Liability	15	5,018	38,534	8,585
		<u>124,185</u>	<u>255,623</u>	<u>300,968</u>
Net Assets		<u><u>674,369</u></u>	<u><u>502,928</u></u>	<u><u>705,128</u></u>
Equity		<u><u>674,369</u></u>	<u><u>502,928</u></u>	<u><u>705,128</u></u>

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



Opunake High School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,141,463	1,080,484	1,094,976
Locally Raised Funds		222,600	46,750	220,054
Goods and Services Tax (net)		(20,752)	-	(1,259)
Funds Administered on Behalf of Third Parties		(18,416)	-	58,355
Payments to Employees		(648,414)	(644,500)	(627,709)
Payments to Suppliers		(521,934)	(400,501)	(572,182)
Cyclical Maintenance Payments in the year		(23,008)	-	-
Interest Paid		(2,220)	(1,876)	(3,976)
Interest Received		18,406	15,000	22,400
Net cash from/(to) Operating Activities		147,725	95,357	190,659
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,260
Purchase of Property Plant & Equipment (and Intangibles)		(64,159)	(105,500)	(80,093)
Purchase of Investments		(46)	-	(55)
Net cash from/(to) Investing Activities		(64,205)	(105,500)	(78,888)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	12,157
Owners Contributions		175	-	242
Finance Lease Payments		(32,481)	(36,953)	(33,929)
Funds Held for Capital Works Projects		80,659	-	220,292
Net cash from/(to) Financing Activities		48,353	(36,953)	198,762
Net increase/(decrease) in cash and cash equivalents		131,873	(47,096)	310,533
Cash and cash equivalents at the beginning of the year	8	465,629	155,096	155,096
Cash and cash equivalents at the end of the year	8	597,502	108,000	465,629

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

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

Opunake High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Opunake High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	5-10 years
Building Improvements	20 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	5 years
Leased Assets	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



I) Intangible Assets

Software costs

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

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

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

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

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

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

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 the School's 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 Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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.

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	962,961	930,360	922,695
Teachers' Salaries Grants	2,765,505	2,640,300	2,645,980
Use of Land and Buildings Grants	778,449	819,823	808,865
Resource Teachers Learning and Behaviour Grants	616	740	740
Other MoE Grants	236,870	149,384	174,534
Other Government Grants	-	-	7,684
	<u>4,744,401</u>	<u>4,540,607</u>	<u>4,560,498</u>

The School had not opted into the donations scheme.

Other MOE Grants total includes additional COVID-19 funding totalling \$13,026 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	20,935	22,000	42,341
Bequests & Grants	40,481	5,200	20,970
Activities	46,371	10,050	94,310
Trading	792	870	870
Fundraising	24,827	9,500	19,919
Other Revenue	30,663	26,900	42,070
	<u>164,069</u>	<u>74,520</u>	<u>220,480</u>
Expenses			
Activities	85,746	36,800	136,327
Trading	103	500	390
Fundraising (Costs of Raising Funds)	6,087	-	4,077
Other Locally Raised Funds Expenditure	3,854	-	-
	<u>95,790</u>	<u>37,300</u>	<u>140,794</u>
<i>Surplus for the year Locally raised funds</i>	<u>68,279</u>	<u>37,220</u>	<u>79,686</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	196,761	185,628	163,478
Library Resources	3,791	4,800	4,166
Employee Benefits - Salaries	3,211,543	3,052,700	3,025,935
Staff Development	12,696	14,400	19,978
Consumables	14,823	19,700	16,450
	<u>3,439,614</u>	<u>3,277,228</u>	<u>3,230,007</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,033	6,033	6,023
Board of Trustees Fees	5,115	3,000	5,020
Board of Trustees Expenses	11,788	10,550	11,032
Communication	5,518	7,300	6,702
Consumables	22,204	33,900	46,426
Other	15,459	22,350	23,050
Employee Benefits - Salaries	123,538	121,000	127,715
Insurance	14,733	12,000	12,600
Service Providers, Contractors and Consultancy	17,400	14,000	14,220
	<u>221,788</u>	<u>230,133</u>	<u>252,788</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	21,114	17,600	20,384
Cyclical Maintenance Expense	33,677	44,706	35,598
Grounds	15,516	14,550	20,481
Heat, Light and Water	48,991	48,500	45,098
Rates	2,246	3,100	2,767
Repairs and Maintenance	17,237	19,380	13,854
Use of Land and Buildings	778,449	819,823	808,865
Security	430	-	327
Employee Benefits - Salaries	130,861	111,100	116,683
	<u>1,048,521</u>	<u>1,078,759</u>	<u>1,064,057</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.

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	8,281	7,226	9,680
Furniture and Equipment	50,397	45,847	61,420
Information and Communication Technology	57,187	50,329	67,424
Motor Vehicles	3,555	2,654	3,555
Leased Assets	18,394	14,288	19,141
Library Resources	4,843	3,953	5,295
	<u>142,657</u>	<u>124,297</u>	<u>166,515</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	150	-	150
Bank Current Account	446,036	25,073	296,331
Bank Call Account	121,316	82,927	139,148
Short-term Bank Deposits	30,000	-	30,000
Cash and cash equivalents for Statement of Cash Flows	<u>597,502</u>	<u>108,000</u>	<u>465,629</u>

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

Of the \$597,502 Cash and Cash Equivalents \$257,895 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	23,654	22,008	23,227
Banking Staffing Underuse	-	1,670	-
Interest Receivable	-	7,100	5,770
Teacher Salaries Grant Receivable	241,615	188,461	202,289
	<u>265,269</u>	<u>219,239</u>	<u>231,286</u>
Receivables from Exchange Transactions	23,654	29,108	28,997
Receivables from Non-Exchange Transactions	241,615	190,131	202,289
	<u>265,269</u>	<u>219,239</u>	<u>231,286</u>

10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	744,348	550,708	731,102
Non-current Asset			
Funds Held in Trust	-	-	13,200
Total Investments	<u>744,348</u>	<u>550,708</u>	<u>744,302</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	74,110	1,782	-	-	(8,281)	67,611
Furniture and Equipment	168,206	30,779	(345)	-	(50,397)	148,243
Information and Communication Tech	130,617	6,005	(1,105)	-	(57,187)	78,330
Motor Vehicles	7,846	-	-	-	(3,555)	4,291
Leased Assets	23,346	8,074	-	-	(18,394)	13,026
Library Resources	16,217	2,802	-	-	(4,843)	14,176
Balance at 31 December 2020	420,342	49,442	(1,450)	-	(142,657)	325,677

The net carrying value of equipment held under a finance lease is \$13,026 (2019: \$23,346)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	360,206	(292,595)	67,611
Furniture and Equipment	1,058,257	(910,014)	148,243
Information and Communication	833,162	(754,832)	78,330
Motor Vehicles	110,797	(106,506)	4,291
Leased Assets	56,936	(43,910)	13,026
Library Resources	93,532	(79,356)	14,176
Balance at 31 December 2020	2,512,890	(2,187,213)	325,677

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	45,664	38,126	-	-	(9,680)	74,110
Furniture and Equipment	200,941	28,685	-	-	(61,420)	168,206
Information and Communication Tech	151,153	46,888	-	-	(67,424)	130,617
Motor Vehicles	11,401	-	-	-	(3,555)	7,846
Leased Assets	32,454	10,275	(242)	-	(19,141)	23,346
Library Resources	18,418	3,094	-	-	(5,295)	16,217
Balance at 31 December 2019	460,031	127,068	(242)	-	(166,515)	420,342

The net carrying value of equipment held under a finance lease is \$23,346 (2018: \$32,454)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	358,424	(284,314)	74,110
Furniture and Equipment	1,028,023	(859,817)	168,206
Information and Communication	829,078	(698,461)	130,617
Motor Vehicles	110,797	(102,951)	7,846
Leased Assets	58,712	(35,366)	23,346
Library Resources	90,731	(74,514)	16,217
Balance at 31 December 2019	2,475,765	(2,055,423)	420,342

12. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	193,568	57,694	97,952
Accruals	5,127	4,668	5,857
Capital Accruals for PPE items	7,138	-	29,928
Employee Entitlements - Salaries	241,615	188,461	202,289
Employee Entitlements - Leave Accrual	12,100	18,431	12,535
	<u>459,548</u>	<u>269,254</u>	<u>348,561</u>
Payables for Exchange Transactions	459,548	269,254	348,561
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>459,548</u>	<u>269,254</u>	<u>348,561</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Income in Advance	61,479	-	1,000
Student Accounts in Credit	6,511	7,789	8,032
Income in Advance - Overseas Trip	-	450	-
Grants in Advance - MOE	3,080	-	-
	<u>71,070</u>	<u>8,239</u>	<u>9,032</u>

14. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	403,275	282,527	367,677
Increase to the Provision During the Year	33,677	44,706	35,598
Use of the Provision During the Year	(23,008)	-	-
Provision at the End of the Year	<u>413,944</u>	<u>327,233</u>	<u>403,275</u>
Cyclical Maintenance - Current	294,777	110,144	110,892
Cyclical Maintenance - Term	119,167	217,089	292,383
	<u>413,944</u>	<u>327,233</u>	<u>403,275</u>

15. Finance Lease Liability

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	10,560	37,706	38,418
Later than One Year and no Later than Five Years	5,238	38,534	8,585
	<u>15,798</u>	<u>76,240</u>	<u>47,003</u>



16. Funds Held (Owed) for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
New Project	<i>in progress</i>	8,785	-	-	-	8,785
Blocks B,C,CW,D,E,G,J Roof/Clad	<i>in progress</i>	262,455	790,952	(817,570)	-	235,837
SIPS E:Filmroom Upgrade	<i>in progress</i>	-	37,501	(24,228)	-	13,273
Totals		271,240	828,453	(841,798)	-	257,895

Represented by:

Funds Held on Behalf of the Ministry of Education	257,895
Funds Due from the Ministry of Education	-
	257,895

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
New Project	<i>in progress</i>	8,785	-	-	-	8,785
Block A & B Project	<i>completed</i>	43,775	14,766	(58,541)	-	-
Blocks B,C,CW,D,E,G,J Roof/Clad	<i>in progress</i>	19,567	572,348	(329,460)	-	262,455
Totals		72,127	587,114	(388,001)	-	271,240



17. Funds held on behalf of Transport Group Cluster

Opunake high School is the lead school and holds funds on behalf of the Transport Group Network, a group of schools funded by the Ministry of Education to provide transport for students.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	138,500	157,047	157,310
Funds Received from Cluster Members	789,529	765,049	803,416
Funds Spent on Behalf of the Cluster	805,737	764,787	822,225
Total	<u>122,292</u>	<u>157,309</u>	<u>138,501</u>
Auroa School	39,075	48,766	43,312
Opunake High School	35,570	44,047	38,028
Rahotu School	19,600	25,169	21,972
Opunake Primary School	17,380	23,596	21,339
St Joseph's Opunake	10,667	15,731	13,850
Funds Held at Year End	<u>122,292</u>	<u>157,309</u>	<u>138,501</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	199,359	217,713
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Non Current Assets

Property Plant and Equipment	-	-
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Current Liabilities

Operating Creditors	77,067	77,163
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Non Current Liabilities

Borrowings	-	-
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Equity

	122,292	140,550
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18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Ben Morgan is the son of Loyd Morgan.

Chantal Brophy is the wife of Kyle Brophy.

Megan Symons is related to Kanatia Engineer paid \$3,075 as well as Tall Trees Safety Removal of \$1,500 throughout the year.

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,115	5,020
Full-time equivalent members	0.20	0.15
<i>Leadership Team</i>		
Remuneration	1,484,895	1,347,138
Full-time equivalent members	16.71	14.00
Total key management personnel remuneration	1,490,010	1,352,158
Total full-time equivalent personnel	16.91	14.15

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	7.00	1.00
110 - 120	2.00	1.00
120 - 130	1.00	-
	10.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$1,605,766 contract for the Blocks B,C,CW,D,E,G,J Roof/Clad as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,437,299 has been received of which \$1,201,462 has been spent on the project to balance date. This project has been approved by the Ministry;and

\$41,668 contract for the SIPS E:Filmroom Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$37,501 has been received of which \$24,228 has been spent on the project to balance date. This project has been approved by the Ministry.

On the 27th of November the School signed into a contract with Canon New Zealand Limited for a new photocopier. The contract is for 60 months at a cost of \$604.51 excluding GST per month.

(Capital commitments as at 31 December 2019:Nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

23. 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.

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	597,502	108,000	465,629
Receivables	265,269	219,239	231,286
Investments - Term Deposits	744,348	550,708	744,302
Total Financial assets measured at amortised cost	<u>1,607,119</u>	<u>877,947</u>	<u>1,441,217</u>

Financial liabilities measured at amortised cost

Payables	459,548	269,254	348,561
Finance Leases	14,909	76,240	46,643
Total Financial Liabilities Measured at Amortised Cost	<u>474,457</u>	<u>345,494</u>	<u>395,204</u>

25. Events After Balance Date

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

26. Comparatives

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



Ōpunakē High School
Te Kura Tuarua o Ōpunakē
Analysis of Variance 2020

Principals' endorsement:	
Board of Trustees' endorsement:	
Submission date to Ministry of Education:	26/2/21

Our Vision

Growing Good People for a Rapidly Changing World.

Our Values

DREAMS - Diligence, Respect, Exceeding Expectations, Aroha, Mana & Sustainability

2020 Theme

KOTAHITANGA

2020 Annual Goal

Our Learning Community will work collectively to engage students' in their learning by offering authentic contextually relevant learning opportunities, so they can achieve their personal best, particularly our Māori students.

Strategic Goal (2): Strengthen Student Pathways and Curriculum Opportunities

Aim: To provide appropriate learning pathways for all our students an innovative curriculum and approaches to learning

Annual Target 1: <i>Improve rates of student achievement for target groups identified.</i>	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>YEARS 9 & 10 <i>Develop teacher understanding of e-asttle writing.</i></p> <p><i>Subject teachers, whanau mentors and Deans track and monitor and support identified students.</i></p>	<p>Staff pd with Evaluation Associates - marking of e-asttle writing</p> <p>Y9 & 10 testing start and end of year (whole staff marked)</p> <p>Write That Essay (WTE) pd: sentence types & paragraphs</p> <p>WTE sentence structures introduced at Junior Whanau mentoring</p> <p>Specific Paragraph writing focus implemented in depts - unit outlines.</p> <p>Secured funding from Home & School for WTE essay tool 2021</p> <p>Secured 100hrs funding for WTE from MOE</p>	<p>There have been some significant developments in the R Values of our writers.</p> <p>Looking at our Year 9 cohort, there are 57 students who have completed a beginning and middle test. The majority of the students have made progress in most or all of the R Values of the e-asttle writing test.</p> <p>From 68 Year 9 students, at the end of 2020, 78% are working at Level 3 or above of the NZC. 12% are working at Level 5+.</p> <p>The majority of our students are working at Level 3-4. Of these students, 9% have possible learning difficulties and/or special needs, or English is their second language. The data follows an (almost) normal distribution, with a slight right skew.</p>	<p>Some improvement at year 9. Implementation of WTE varied as cross curricular teachers were delivering content with varying confidence levels. First term focused on vocab only, therefore delayed focus on other sentence foci.</p> <p>All staff are now able to mark and moderate e-asttle writing.</p> <p>Next steps to use writing data as part of class descriptions with next steps underpinned by r-values for 2021</p> <p>Students who are at risk - (level 2 and below) work with whanau on WTE tool in WA for 2021</p> <p>Make literacy a focus for celebration for 2021</p> <p>Using longitudinal writing data to track and support students from yr 9 - yr 11 for 2021</p> <p>30hours funding from MOE for WTE PLD for 2021</p> <p>Tracking and monitoring of students to be implemented 2021</p>

<p>NCEA ACHIEVEMENT</p> <p><i>TARGETS</i> Level 1 - 85% Level 2 - 85% Level 3 - 75% UE - 35% Total Endorsement - 30%</p> <p><i>Actively promote achievement targets to students and staff.</i></p> <p><i>For students requiring extra credits, provide teaching programs during the school holidays and exam study leave.</i></p>	<p>Ongoing tracking of students through mentors and deans.</p> <p>Celebration of success during iwi.</p> <p>Engaging curriculum improving results: tiny homes/Rec/Pest control (Topec based).</p> <p>Departments meeting credit calendar assessment dates to facilitate tracking.</p> <p>Subject teachers aiming for an average of 12 (L 2 and 3), 14 (L1) credits for all students.</p> <p>Emergency Response Funding used to support at risk students in term 4.</p> <p>Classes continued during exam leave for all students in need.</p>	<p>Level 1 : 90.3% Level 2 : 85% Level 3 : 95.2% UE : 40.5% All targets smashed!!!</p>	<p>Targets met.</p> <p>Continue with the same strategies.</p> <p>PN, HOFs, WM and classroom teachers emphasising the importance of meeting deadlines. Assessment schedules and credit calendar giving out immediately to support self management around assessment.</p> <p>Using My Mahi in 2021 for tracking and student ownership of learning.</p>
<p>DIGITAL TECHNOLOGIES</p> <p><i>Begin implementation of new digital technologies curriculum.</i></p> <p><i>PLD - continue to develop tools and pedagogy.</i></p>	<p>Digital teaching programme developed in conjunction with Bex Langton</p> <p>Audit of current digital delivery across the school.</p> <p>Two new digital classes were introduced in the junior curriculum: Coding & Robotics to meet NZC digital requirements</p> <p>Tech teacher created a staff help website and offered digital PD of Google Classrooms which became the main vehicle for delivering learning over the COVID lockdown.</p> <p>Implemented Write That Essay and Education Perfect learning platforms with associated staff online PD.</p>	<p>Staff are more confident using online learning platforms not only in their curriculum areas but also during whanau mentoring to deliver 'life skills' lessons. Of the total teaching staff 2/28 will require significant digital PD in 2021 to bring them up to digital expectations.</p> <p>Teachers have developed a wide range of online learning experiences which bodes well should any future lockdowns occur.</p> <p>A total of 35 students participated in the Coding and Robotics classes in 2020.</p> <p>Staff participated in two online PD sessions in 2020 and the Write that Essay facilitator visited the school for several days to demonstrate the tool with actual classes and the teacher observing. Additional onsite support occurred with Emma Crawshaw in February of 2021</p>	<p>Online self help IT support by technology teacher has had limited participation, specific staff will need to be targeted to build capacity in reluctant users.</p> <p>The use of Google Classrooms as a learning platform by staff has grown significantly across the school. Further PD will be required in 2021 to maintain teacher skills.</p> <p>The implementation of Write that Essay across the school is occurring with programmes being delivered in Junior Whanau Mentoring and literacy rich subjects. Staff will require additional PD but now have the confidence to explore this tool with their classes.</p>

Strategic Goal (4): Focus on Wellbeing/Hauora

Aim: To provide an environment where all members of Ōpunakē High School feel safe, connected, included and respected

Annual Target 2: Promote student and staff wellbeing	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>WELLBEING AT SCHOOL CONSULTATION</p> <p><i>NZCER wellbeing at school survey to determine the wellbeing focus for the year.</i></p> <p><i>Conduct a teacher workplace survey to determine wellbeing focus for the year.</i></p>	<p>Surveys not conducted due to Covid.</p> <p>Ongoing checking in with at risk students during covid either through google classroom/email/zoom</p> <p>On return after covid follow up with at risk students.</p> <p>Student hauora a focus for mentoring</p> <p>Workplace surveys carried out on a regular basis.</p> <p>Food for the soul - soup for the staff</p> <p>Breakfasts for students - kids can food used to make yummy treats</p> <p>Sports/fun activities for students during lunchtime</p> <p>Guidance counsellor availability promoted</p> <p>Healthy food in tuck shop</p>	<p>Carried out multiple workplace surveys https://docs.google.com/forms/d/1QB8zH4tKhA4z_mhgoFqxZd0UWVN3UdP-m6GHUHAlbhmc/edit#responses</p> <p>Staff predominantly in a good space re: hauora.</p>	<p>Surveys to staff were too numerous.</p> <p>Focus on ongoing/live response to staff hauora in 2021</p> <p>Implementation of RBL in 2021</p> <p>2021 student hauora - ensure equity - fees free/chrome books to all/ free lunch from term 2.</p>

ROLE OF THE MENTOR TEACHER

Continue to clarify the expectations of the mentor teacher including

- Attendance focus.
- Academic focus.
- Home and school focus.

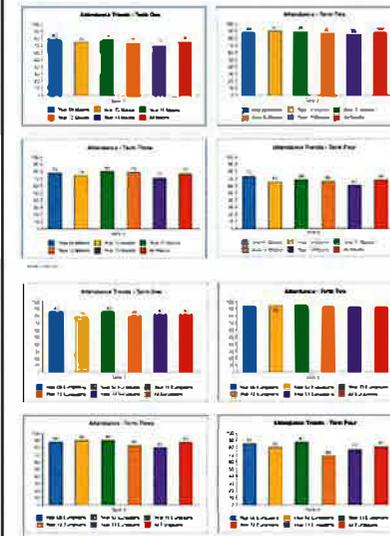
Attendance monitored through truancy - SLT - Dean Guidance meetings.

Followed process for following up attendance - DA phone home and document. If ongoing wm/classroom teacher phone home and document. Information fed through to truancy/slt/dean s guidance to find function of behaviour and action response/involve truancy officer.

Academic focus see Target 1

Home and school focus - whanau hui/ 2 x IDP/meet the teachers/parents evening/gala night.

Throughout Covid and at risk register was used where students not engaging with school were identified, and plans put in place to try and make links with student and whanau.



Data	2015					2013
Year 09 Maoris	90	83.2	83.9	86.1	79	81.5
Year 10 Maoris	82.2	83.1	79.6	83.9	76.9	76.2
Year 11 Maoris	83.9	84	78.6	83.5	77.4	83.8
Year 12 Maoris	83.7	76	72.9	79.1	75.5	83.1
Year 13 Maoris	77.2	0	0	73.8	48.9	76
All Maoris	84.2	82.3	79.1	82	77.2	80.1

Data	2015					
Year 09	91.4	90.9	84.3	89.1	89.2	88.1
Year 10	87.6	87.7	85.2	86	87.6	86.4
Year 11	87.1	84.4	86.1	89.8	84.9	91.2
Year 12	87.1	80.6	79.2	85.2	88.3	85.5
Year 13	81.3	85	79.5	82.8	85.3	85.6
All Europeans	87.8	85.3	84.1	87	87.7	87.6

There appears to be approximately a 10% deficit in attendance from European and Maori.

Attendance significantly affected by Covid.

Attendance at parents evening and whanau hui was very low. Attendance to IDP for planning pathways very high in T,R,K. Home visits took place for students/parents not engaging. Some issues with Awhina students and getting hold of parents.

Gala night huge successful community event. To use this more strategically for H and S communication in 2021.

Continue with monitoring of attendance through wm/dean/ slt guidance & truancy in 2021.

Continue to use Big 5 data to track attendance during Guidance in 2021. Start using RBL retention data to track attendance in 2021

Continue to use tier 3 strategy of pb4I to find function of behaviour to problem solve around attendance in 2021.

Implement RBL strategies to improve student/teacher relationships to improve attendance in 2021.

In 2021 all year 9 wm to phone all year 9 students' whanau to invite to 'Meet the teachers'

All Awhina students going on a noho marae in 2021, contact with all whanau to be made.

Another point of H and S liaison will be Gala term 1, Quiz Night term 2, Diversity day term 3, prize giving term 4 2021.

Strategic Goal (3): Grow our Learners, Grow our Staff, and Grow our Culture

Aim: To continue developing skills for learning for students, staff skills and a positive school culture

Annual Target (3): Promote staff and students achieving their personal best	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>LEARNING LEADERSHIP</p> <p><i>Everyone is responsible for making learning happen.</i></p> <p><i>Everyone is a learning leader.</i></p> <p><i>Focus on priority learners and use of quality data.</i></p>	<p>Middle leaders all enrolled in Coaching conversations pd</p> <p>Deans had RJ pd</p> <p>All staff had WTE pd</p> <p>All staff had e-asTTle writing pd.</p> <p>Astle writing and numeracy data along with information from primary school used to underpin class descriptions.</p> <p>Priority learners identified through Covid and devices and wifi, along with hard copy learning materials delivered to homes.</p>	<p>All middle leaders had experience of learning conversations in pd.</p> <p>¾ deans have had RJ pd - new deans have not had this.</p> <p>WTE pd has been received by all staff but implemented to varying degrees.</p> <p>Junior school e-asTTle tests were all marked and moderated by all staff. Thus consolidating e-asTTle rubric.</p> <p>Every learner at OHS including 2021 year 9s has a device.</p>	<p>Digital equity amongst learners.</p> <p>Success rate at senior school reflects equity.</p> <p>From 2020 onwards longitudinal data will be compile</p>

Strategic Goals: (1) Build Connections and Partnerships; (5) Know and Contribute to our Community

Aims: (1) To strengthen and grow connections and partnerships that support learning for our students; (5) To build and inclusive relationship between Ōpunakē High School and its community.

Annual Target (3): Promote staff and students achieving their personal best	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>REPORTING TO THE COMMUNITY</p> <p><i>Evaluate the effectiveness of existing communications.</i></p> <p><i>Establish stronger links with iwi.</i></p> <p><i>Hold regular hui with whanau group.</i></p> <p><i>Review the current reporting system to identify gaps and areas needing further attention.</i></p>	<p>Board rep and Principal met with 2 out of the 3 contributing iwi to discuss the wharekura project, student engagement and strengthening relationships</p> <p>Whanau hui held once Taranaki was back at level 1</p> <p>Reviewed the junior tech reporting to contributing schools and their whanau.</p>	<p>This target was compromised by covid as outside whanau, iwi and community were not advised to be on school site.</p> <p>Whanau hui had 0 attendees</p>	<p>Look at taking consultation to the community as well as inviting them to join our school based hui e.g. Taranaki-iwi weekend</p> <p>In 2021, look at different approaches to encourage whanau to attend school initiated whanau events.</p>

Other 2020 Key Improvement Strategies to Achieve Strategic Vision

Property: (Summarised from property plan)	OUTCOME/VARIANCE
<p>Complete infrastructure upgrade of blocks E, G, C and A to be completed by July 2020.</p> <p>Complete marae consultation and investigate proposed wharenui development.</p> <p>Review SIP fund allocation for priority works from 10YPP.</p>	<p>Upgrades to blocks A,C & E essentially complete, C block in progress, but delays to most work due to Covid shutdown affecting site work and current supply holdups.</p> <p>Marae consultation completed and progress discussion with Taranaki Iwi (land owner). Block J (Whare kura) remedial work currently progressing in tandem with Block C. Further design work progressing since Iwi discussions.</p> <p>SIP projects largely designated and approved, with work to follow completion of Block C & J projects, and awaiting final costings. Some projects completed. Awaiting new 10YPP plan, with initial meeting delayed by consultant.</p> <p>Significant delays due to Covid disruption, which remains ongoing, and Block G had significant engineering remedial requirements, delaying completion and contingency funding.</p>
Finance:	
<p>Ensure banked staffing is managed to a zero balance by pay period 26 2020.</p> <p>Ensure the deficit budget is cash neutral.</p>	<p>Yes, target met by pay period 26, 2020.</p> <p>Note: the BoT have partially funded some staffing throughout 2020 which has helped meet this target. Looking at 2021, staffing falls within Ministry parameters.</p> <p>Accounts are not yet finalised but we increased our actual available funds from \$280,171 (Dec 2019) to \$347, 492 (Dec 2020) and are therefore tracking towards meeting this target.</p>
Health and Safety:	
<p>Ensure Health and Safety reporting is occurring at all levels of the school.</p> <p>Review training of staff.</p>	<p>2 staff trained in Test and Tag training through CES</p> <p>Equipment / facility faults sheets distributed to staff at the end of each term. Health and safety issues reported at staff meetings.</p> <p>Majority of staff hold first aid certificates from a 2019 school based course</p> <p>Two staff (TE,BS) attended the EOTC Effective Safety Management Systems PD in 2020</p>

<p>Implement findings from the health and safety audit.</p> <p>Implement an EOTC program into the computer system to ensure compliance with EOTC requirements.</p>	<p>The Health & Safety Committee are meeting twice a term to work through the recommendations of the H & S audit. Members include the Principal, DP, HOD Tech, Librarian and Property Manager. Meetings review any incidents or near misses as recorded in the log book.</p> <p>EOTC extension added to KAMAR for electronic recording of all trip details, participants, transport and finance associated.</p>
<p>Personnel:</p>	
<p>Conduct a teacher workplace survey to determine wellbeing focus for the year.</p> <p>When teaching vacancy occurs give consideration to the strategic plan in each appointment process.</p> <p>Complete robust "teaching as inquiry" with a clear line of sight of targeted students.</p>	<p>see hauora/wellbeing analysis above</p> <p>OHS went through CAPNA at the end of 2020. 1 staff member took voluntary retraining. Due to drop in roll, OHS is not looking to employ anyone in a permanent position.</p> <p>Our principal resigned at the end of 2020. BoT in process of appointing new principal. As part of this process they are conducting surveys of all stakeholders, and have employed a Ministry liaison to assist them.</p> <p>Resignation of 1 x SLT member who was 1/3 of our Māori department (left for promotion to the role of tumuaki at the local kura kaupapa) has left a gap in this department. The staff member taught across several subjects and 1 x fixed term teacher in English has been appointed since. This staff member adds diversity to our staff in other ways. Strength and leadership in Māori remains an area of focus for consideration in future appointments.</p> <p>Whole school inquiry into writing see previous data on Annual target 1. https://docs.google.com/presentation/d/1BtMpkUbrV01pMUg2GeN92pHAA0hR_sP2HxtN0paD_E/edit#slide=id.g88fe72555b_0_72</p> <p>Next steps for 2021: https://docs.google.com/presentation/d/1CHwznS2WsQ0XEfvCrlmpPx1m3eXbzk9j8kXRrsXlkvwY/edit#slide=id.p</p>



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Growing good people for a rapidly changing world

1 May 2020

KIWISPORT STATEMENT

Re: Kiwisport Funding:

The funds we receive for Kiwisport are used to increase student participation in sport activities throughout the school and with Taranaki wide exchanges.

Yours sincerely

Peter O'Leary
Principal