

OPUNAKE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	181
Principal:	Andrea Hooper
School Address:	Tasman Street, Opunake
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Accountant / Service Provider:



OPUNAKE HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Kiwisport

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Opunake High School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Elizabeth Casson

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

31 May 2022

Date:

Andrea Hooper Carr

Full Name of Principal

[Signature]

Signature of Principal

31 May 2022

Date:

Opunake High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	5,051,569	4,618,345	4,744,401
Locally Raised Funds	3	210,897	51,575	164,069
Interest Income		10,171	10,000	12,636
Gain on Sale of Property, Plant and Equipment		419	-	-
		<u>5,273,056</u>	<u>4,679,920</u>	<u>4,921,106</u>
Expenses				
Locally Raised Funds	3	100,414	38,300	95,790
Learning Resources	4	3,624,916	3,297,480	3,439,614
Administration	5	437,981	232,983	221,788
Finance		4,502	2,669	2,220
Property	6	871,247	1,092,636	1,048,521
Depreciation	10	120,092	90,708	142,657
Loss on Disposal of Property, Plant and Equipment		-	-	1,450
		<u>5,159,152</u>	<u>4,754,776</u>	<u>4,952,040</u>
Net Surplus / (Deficit) for the year		113,904	(74,856)	(30,934)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>113,904</u></u>	<u><u>(74,856)</u></u>	<u><u>(30,934)</u></u>

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

Opunake High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		674,369	585,662	705,128
Total comprehensive revenue and expense for the year		113,904	(74,856)	(30,934)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		23,469	-	-
Net Movement in Trusts		95	-	175
Equity at 31 December		811,837	510,806	674,369
Retained Earnings		811,837	510,806	674,369
Equity at 31 December		811,837	510,806	674,369

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	403,856	7,736	597,502
Accounts Receivable	8	238,382	231,286	265,269
GST Receivable		36,863	47,323	68,075
Prepayments		14,733	13,498	13,156
Investments	9	702,215	494,302	744,348
		1,396,049	794,145	1,688,350
Current Liabilities				
Accounts Payable	11	362,725	348,561	459,548
Revenue Received in Advance	12	6,759	9,032	71,070
Provision for Cyclical Maintenance	13	302,865	110,892	294,777
Finance Lease Liability	14	23,366	38,058	9,891
Funds held for Capital Works Projects	15	46,733	-	257,895
Funds held on behalf of Transport Group Cluster	16	105,968	138,501	122,292
		848,416	645,044	1,215,473
Working Capital Surplus/(Deficit)		547,633	149,101	472,877
Non-current Assets				
Property, Plant and Equipment	10	405,838	401,337	325,677
		405,838	401,337	325,677
Non-current Liabilities				
Provision for Cyclical Maintenance	13	102,462	31,047	119,167
Finance Lease Liability	14	39,172	8,585	5,018
		141,634	39,632	124,185
Net Assets		811,837	510,806	674,369
Equity		811,837	510,806	674,369

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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,308,919	1,163,500	1,141,463
Locally Raised Funds		149,246	51,475	222,600
Goods and Services Tax (net)		31,212	-	(20,752)
Payments to Employees		(696,429)	(678,302)	(648,414)
Payments to Suppliers		(600,797)	(891,506)	(544,942)
Interest Paid		(4,502)	(2,669)	(2,220)
Interest Received		8,304	10,000	18,406
Net cash from/(to) Operating Activities		195,953	(347,502)	166,141
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(119,091)	(90,500)	(64,159)
Purchase of Investments		(18)	-	(46)
Proceeds from Sale of Investments		42,151	-	-
Net cash from/(to) Investing Activities		(76,958)	(90,500)	(64,205)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,469	-	-
Owners Contributions		95	-	175
Finance Lease Payments		(17,224)	(19,891)	(32,481)
Funds Administered on Behalf of Third Parties		(318,981)	-	62,243
Net cash from/(to) Financing Activities		(312,641)	(19,891)	29,937
Net increase/(decrease) in cash and cash equivalents		(193,646)	(457,893)	131,873
Cash and cash equivalents at the beginning of the year	7	597,502	465,629	465,629
Cash and cash equivalents at the end of the year	7	403,856	7,736	597,502

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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 13.

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 10.

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.

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

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

Other Grants

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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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:

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

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) 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 students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expenses.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,095,038	959,350	962,961
Teachers' Salaries Grants	2,796,207	2,645,980	2,765,505
Use of Land and Buildings Grants	580,967	808,865	778,449
Other MoE Grants	567,013	204,150	237,486
Other Government Grants	12,344	-	-
	<u>5,051,569</u>	<u>4,618,345</u>	<u>4,744,401</u>

The school has opted in to the donations scheme for this year. Total amount received was \$43,950.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	39,329	17,000	20,935
Fees for Extra Curricular Activities	48,405	2,950	46,371
Trading	833	400	792
Fundraising & Community Grants	88,587	26,475	65,308
Other Revenue	33,743	4,750	30,663
	<u>210,897</u>	<u>51,575</u>	<u>164,069</u>
Expenses			
Extra Curricular Activities Costs	95,849	37,900	85,746
Trading	-	400	103
Fundraising & Community Grant Costs	4,565	-	9,941
	<u>100,414</u>	<u>38,300</u>	<u>95,790</u>
<i>Surplus for the year Locally raised funds</i>	<u>110,483</u>	<u>13,275</u>	<u>68,279</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	210,374	189,831	196,761
Library Resources	4,845	4,750	3,791
Employee Benefits - Salaries	3,370,303	3,067,849	3,211,543
Staff Development	21,989	14,350	12,696
Consumables	17,405	20,700	14,823
	<u>3,624,916</u>	<u>3,297,480</u>	<u>3,439,614</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,516	6,033	6,033
Board Fees	5,060	5,000	5,115
Board Expenses	13,384	10,250	11,788
Communication	5,571	7,300	5,518
Consumables	24,414	33,000	22,204
Other	15,594	22,400	15,459
Employee Benefits - Salaries	136,223	119,000	123,538
Insurance	15,184	15,000	14,733
Service Providers, Contractors and Consultancy	14,640	15,000	17,400
Healthy School Lunch Programme	201,395	-	-
	437,981	232,983	221,788

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	25,609	18,600	21,114
Cyclical Maintenance Provision	(8,617)	43,958	33,677
Grounds	21,534	15,500	15,516
Heat, Light and Water	52,907	48,500	48,991
Rates	2,322	2,700	2,246
Repairs and Maintenance	46,324	16,720	17,237
Use of Land and Buildings	580,967	808,865	778,449
Security	1,367	360	430
Employee Benefits - Salaries	148,834	137,433	130,861
	871,247	1,092,636	1,048,521

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	331,705	7,736	567,502
Short-term Bank Deposits	72,151	-	30,000
Cash and cash equivalents for Statement of Cash Flows	403,856	7,736	597,502

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

Of the \$403,856 Cash and Cash Equivalents \$162,910 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	22,177	23,227	23,654
Interest Receivable	1,867	5,770	-
Teacher Salaries Grant Receivable	214,338	202,289	241,615
	<u>238,382</u>	<u>231,286</u>	<u>265,269</u>
Receivables from Exchange Transactions	24,044	28,997	23,654
Receivables from Non-Exchange Transactions	214,338	202,289	241,615
	<u>238,382</u>	<u>231,286</u>	<u>265,269</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	702,215	494,302	744,348
Total Investments	<u>702,215</u>	<u>494,302</u>	<u>744,348</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	67,611	-	-	-	(7,574)	60,037
Furniture and Equipment	148,243	50,570	-	-	(41,355)	157,458
Information and Communication Technology	78,330	76,112	-	-	(41,046)	113,396
Motor Vehicles	4,291	-	-	-	(3,538)	753
Leased Assets	13,026	71,228	-	-	(22,256)	61,998
Library Resources	14,176	2,343	-	-	(4,323)	12,196
Balance at 31 December 2021	<u>325,677</u>	<u>200,253</u>	<u>-</u>	<u>-</u>	<u>(120,092)</u>	<u>405,838</u>

The net carrying value of equipment held under a finance lease is \$61,998 (2020: \$13,026)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	360,206	(300,169)	60,037	360,206	(292,595)	67,611
Furniture and Equipment	1,108,826	(951,368)	157,458	1,058,257	(910,014)	148,243
Information and Communication Technology	909,274	(795,878)	113,396	833,162	(754,832)	78,330
Motor Vehicles	110,797	(110,044)	753	110,797	(106,506)	4,291
Leased Assets	88,278	(26,280)	61,998	56,936	(43,910)	13,026
Library Resources	95,876	(83,680)	12,196	93,532	(79,356)	14,176
Balance at 31 December	<u>2,673,257</u>	<u>(2,267,419)</u>	<u>405,838</u>	<u>2,512,890</u>	<u>(2,187,213)</u>	<u>325,677</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	109,771	127,880	200,706
Accruals	4,344	5,857	5,127
Employee Entitlements - Salaries	235,844	202,289	241,615
Employee Entitlements - Leave Accrual	12,766	12,535	12,100
	<u>362,725</u>	<u>348,561</u>	<u>459,548</u>
Payables for Exchange Transactions	362,725	348,561	459,548
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>362,725</u>	<u>348,561</u>	<u>459,548</u>

The carrying value of payables approximates their fair value.

The School holds a credit card with TSB, which has a \$10,000 limit.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	-	1,000	61,479
Student Accounts in Credit	6,759	8,032	6,511
Grants in Advance - MOE	-	-	3,080
	<u>6,759</u>	<u>9,032</u>	<u>71,070</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	413,944	97,981	403,275
Increase to the Provision During the Year	41,366	43,958	33,677
Adjustment to the Provision	(49,983)	-	-
Use of the Provision During the Year	-	-	(23,008)
Provision at the End of the Year	<u>405,327</u>	<u>141,939</u>	<u>413,944</u>
Cyclical Maintenance - Current	302,865	110,892	294,777
Cyclical Maintenance - Term	102,462	31,047	119,167
	<u>405,327</u>	<u>141,939</u>	<u>413,944</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	27,043	38,058	10,560
Later than One Year and no Later than Five Years	42,254	8,585	5,238
Future finance charges	(6,759)	-	(889)
	<u>62,538</u>	<u>46,643</u>	<u>14,909</u>

Represented by

Finance lease liability - Current	23,366	38,058	9,891
Finance lease liability - Term	39,172	8,585	5,018
	<u>62,538</u>	<u>46,643</u>	<u>14,909</u>

15. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Project		8,785	-	(1,159)	-	7,626
Clad & Roof Remediation	204283	235,837	164,711	(510,863)	-	(110,315)
E: Filmroom Upgrade	222679	13,273	127	(13,400)	-	-
SIP: Longfellow Entry	222680	-	31,642	(5,710)	-	25,932
F: Hospitality Pantry	222666	-	30,251	(1,250)	-	29,001
Music Practice Rooms	234299	-	-	(5,862)	-	(5,862)
Wharekura Deck & Mahau Project	222672	-	101,331	(980)	-	100,351
Totals		<u>257,895</u>	<u>328,062</u>	<u>(539,224)</u>	<u>-</u>	<u>46,733</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	162,910
Funds Due from the Ministry of Education	(116,177)
	<u>46,733</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Project		8,785	-	-	-	8,785
Clad & Roof Remediation	204283	262,455	790,952	(817,570)	-	235,837
E: Filmroom Upgrade	222679	-	37,501	(24,228)	-	13,273
Totals		<u>271,240</u>	<u>828,453</u>	<u>(841,798)</u>	<u>-</u>	<u>257,895</u>

16. 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.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	122,294	138,501	138,500
Funds Received from Cluster Members	801,387	-	789,529
Funds Spent on Behalf of the Cluster	817,713	-	805,737
	<u>105,968</u>	<u>138,501</u>	<u>122,292</u>
Auroa School	35,160	45,705	39,075
Opunake High School	31,293	41,550	35,570
Rahotu School	15,720	20,776	19,600
Opunake Primary School	14,866	19,390	17,380
St Joseph's Opunake	8,929	11,080	10,667
	<u>105,968</u>	<u>138,501</u>	<u>122,292</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	194,949	199,359
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Current Liabilities

Operating Creditors	88,981	77,067
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Equity

	105,968	122,292
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17. 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.

Chantal Brophy is the wife of Board Member Kylie Brophy.

Ben Morgan was employed a a reliever and is a relative of Lloyd Morgan.

Board member Megan Symons was employed as a reliever during the year.

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,060	5,115
<i>Leadership Team</i>		
Remuneration	1,465,568	1,484,895
Full-time equivalent members	14.00	16.71
Total key management personnel remuneration	1,470,628	1,490,010

There are 8 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that met 7 and 6 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	140 - 150
Benefits and Other Emoluments	2 - 3	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	7.00	7.00
110 - 120	2.00	2.00
120 - 130	2.00	1.00
	11.00	10.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$21,506	-
Number of People	2	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$0 contract for the New Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$83,025 has been received of which \$75,399 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,605,766 contract for the Clad & Roof Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,602,010 has been received of which \$1,712,325 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,158 contract for the SIP: Longfellow Entry as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,642 has been received of which \$5,710 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$33,612 contract for the F: Hospitality Pantry as agent for the Ministry of Education. This project is fully funded by the Ministry and \$30,251 has been received of which \$1,250 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$233,820 contract for the Music Practice Rooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$5,862 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$112,590 contract for the Wharekura Deck & Mahau Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$101,331 has been received of which \$980 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$0 contract for the New Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$83,025 has been received of which \$74,240 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,605,766 contract for the Clad & Roof Remediation 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 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.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

22. 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	403,856	7,736	597,502
Receivables	238,382	231,286	265,269
Investments - Term Deposits	702,215	494,302	744,348
Total Financial assets measured at amortised cost	<u>1,344,453</u>	<u>733,324</u>	<u>1,607,119</u>

Financial liabilities measured at amortised cost

Payables	362,725	348,561	459,548
Finance Leases	62,538	46,643	14,909
Total Financial Liabilities Measured at Amortised Cost	<u>425,263</u>	<u>395,204</u>	<u>474,457</u>

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OPUNAKE HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Opunake High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Liz Gasson	Presiding Member	Elected	Sep 2022
Peter O'Leary	Principal		Jan 2021
Andrea Hooper Carr	Principal		
Andy Whitehead	Parent Representative	Elected	Sep 2022
Lloyd Morgan	Parent Representative	Co-opted	Sep 2022
Kylie Brophy	Parent Representative	Elected	Sep 2022
Megan Symons	Parent Representative	Elected	Sep 2022
Robyn Davey	Staff Representative	Elected	Jan 2021
Michael Griggs	Staff Representative	Elected	Sep 2022
Pero Brophy	Student Representative	Elected	Aug 2021
Thomas Tito-Green	Student Representative	Elected	Aug 2022
John Hooker	Other	Co-opted	Sep 2022



Opunake High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$6,826 (excluding GST). The funding was spent on sporting endeavours.



Ōpunakē High School
Te Kura Tuarua o Ōpunakē
Analysis of Variance 2021

Principals' endorsement:	
Board of Trustees' endorsement:	
Submission date to Ministry of Education:	1 MARCH 2022

Our Vision

Growing Good People for a Rapidly Changing World.

Our Values

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

Our Theme

AROHA

2021 Annual Goals

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 Area 1: HUARAHI WHAI HUA / PATHWAYS

Aim: We will use data, structures and teaching strategies to effectively raise overall achievement in NCEA. Strategies will be put in place to ensure continuing focus on target and priority learners

	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>NCEA ACHIEVEMENT</p> <p><i>TARGETS</i> Level 1 - 95% Level 2 - 95% Level 3 - 95%</p> <p><i>Total Endorsement - 30%</i></p> <p><i>Maori achievement increase to 90% @ level 1,2,3</i></p>	<p>Ongoing tracking of students through mentors and deans.</p> <p>Contact with home when at risk students' highlighted.</p> <p>Home visits.</p> <p>NCEA evening, meet the teachers/ parents evening to encourage whanau in to understand NCEA</p> <p>Celebration of success during iwi.</p> <p>Engaging curriculum improving results: tiny homes/Rec/Pest control (Topec based), hospitality, driver's license, barista, First Aid.</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>Classes continued during exam leave for all students in need.</p>	<p>Level 1 : 89% Level 2 : 90% Level 3 : 85%</p> <p>Maori Achievement : Level 1 = 78% Level 2 = 88% Level 3 = 90%</p> <p>NZ Eur Achievement: Level 1 = 92% Level 2 = 91% Level 3 = 78%</p> <p>Total endorsement: Level 1: 25% Level 2: 30% Level 3: 21%</p>	<p>Targets met for Maori level 2 and 3</p> <p>Targets not met for the whole school.</p> <p>Better use of my mahi for tracking.</p> <p>Each student who did not achieve we were aware of early on. Parents contacted, work sent home, students invited in for completion.</p> <p>Some students got jobs before the end of the year so lost traction, maybe need to work with employers around completion of levels.</p> <p>Closing the gap between Maori and pakeha achievement. At level 3 Maori achievement is greater than pakeha. Good whanau support systems to ensure positive results.</p> <p>Reaching the strategic goal for Maori achievement at level 3.</p>
<p><i>All classroom teachers and whanau mentors (Y9 11) are trained in how to deliver literacy strategies or explicit teaching and instruction using Write That Essay</i></p>			<p>EOY PPT for what occurred in Literacy 2021.</p>

Strategic Goal (2): Focus on Wellbeing/Hauora

Aim: We will use RBL and mentoring programmes, to increase student presence and engagement, with a particular focus on Māori students

	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION																														
Increase Māori attendance rates to match that of other student groups	<p>Supported Maori with employing TAs to help with mentor group/literacy/attendance/hauora/opp ortunities.</p> <p>Attendance tracked for all students through Truancy meetings/Guidance - phone homes from mentors and deans.</p>	<table border="1"> <tbody> <tr> <td>Year 09 Maoris</td> <td>81</td> <td>77</td> <td>78</td> <td>63</td> </tr> <tr> <td>Year 10 Maoris</td> <td>79</td> <td>76</td> <td>78</td> <td>58</td> </tr> <tr> <td>Year 11 Maoris</td> <td>76</td> <td>80</td> <td>80</td> <td>42</td> </tr> <tr> <td>Year 12 Maoris</td> <td>78</td> <td>80</td> <td>80</td> <td>51</td> </tr> <tr> <td>Year 13 Maoris</td> <td>74</td> <td>74</td> <td>72</td> <td>35</td> </tr> <tr> <td>All Maoris</td> <td>78</td> <td>77</td> <td>78</td> <td>54</td> </tr> </tbody> </table>	Year 09 Maoris	81	77	78	63	Year 10 Maoris	79	76	78	58	Year 11 Maoris	76	80	80	42	Year 12 Maoris	78	80	80	51	Year 13 Maoris	74	74	72	35	All Maoris	78	77	78	54	<p>Still falling short of all attendance targets. Issues with home contacts/permissive parenting/covid impacts.</p> <p>Continue with whanau contact. Make relational links with whanau to increase buy in to school.</p> <p>Offering personalised timetables including online learning & section 53 to encourage ongoing learning.</p> <p>Have employed staff with whanau connections to consolidate the relationship between school and home.</p> <p>Academy having reduced uptake from students so will be changing this format for 2022 with more of a sport/culture/music/art focus where team training can take place.</p> <p>Uptake of sport is still extremely high, so using this to increase attendance.</p>
Year 09 Maoris	81	77	78	63																													
Year 10 Maoris	79	76	78	58																													
Year 11 Maoris	76	80	80	42																													
Year 12 Maoris	78	80	80	51																													
Year 13 Maoris	74	74	72	35																													
All Maoris	78	77	78	54																													
<p>Increase overall attendance rates from 88% (2020) to 95% (2021)</p> <p>Increase overall retention rate of students in class</p>	<p>Continual phone homes by DA/WM/deans. Recidivist students having home visits by staff/the truancy officer.</p> <p>SLT/Lead team timetabled wandering school, and returning students to class. Recidivist students having phone home/parents invited in. Out of class pass. Consequences for ongoing wandering.</p>	<table border="1"> <tbody> <tr> <td>Year 09</td> <td>88</td> <td>84</td> <td>85</td> <td>72</td> </tr> <tr> <td>Year 10</td> <td>83</td> <td>79</td> <td>82</td> <td>63</td> </tr> <tr> <td>Year 11</td> <td>84</td> <td>83</td> <td>84</td> <td>54</td> </tr> <tr> <td>Year 12</td> <td>84</td> <td>85</td> <td>84</td> <td>59</td> </tr> <tr> <td>Year 13</td> <td>78</td> <td>77</td> <td>75</td> <td>38</td> </tr> <tr> <td>Whole School</td> <td>84</td> <td>82</td> <td>83</td> <td>61</td> </tr> </tbody> </table> <p>Leaving class without permission: 141 incidents with 64.5% of incidents being Maori.</p> <p>Wandering: 254 incidents with 75% Maori</p>	Year 09	88	84	85	72	Year 10	83	79	82	63	Year 11	84	83	84	54	Year 12	84	85	84	59	Year 13	78	77	75	38	Whole School	84	82	83	61	<p>RBL observations have taken place with nearly all staff to improve learning relationships and coaching conversations with students.</p> <p>Attached data give areas of RBL strategies e.g. co-construction to focus on for teachers:</p> <p>Collective Impact Coaching Data</p>
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Strategic Goal 3: Focus on Community Connections

Aim: To use mentoring programmes and community based events to increase community involvement in our kura, with a particular focus on engagement of Māori

	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>/increase IDP engagement across the board to 90%</p> <p>Increase IDP engagement for maori whanau to 80%</p> <p>Increase whanau engagement at school initiated events</p> <p>Continue to liaise with Taranaki iwi around the Wharekura</p>	<p>Puanga celebration Meet the teachers Bingo night BBall bingo night Parents evening</p>	<p>IDP engagement schoolwide: 73%, Rimu, Karo, Totara combined = 92%,</p> <p>Senior school IDPs:</p> <p>Yr 13 IDP engagement 100% Yr 12 IDP engagement 79% Yr 11 IDP engagement 75% Overall engagement = 85%</p> <p>Awhina: 49% at date of data collection. Phone calls continued after the day</p> <p>Seniors school IDPs: Maori engagement (Hapu Awhina) = 57% Target not met low numbers in year 11, however 100% Yr 13 attendance.</p> <p>Attended by approx 150 whanau, majority maori Had hangi on same day highest uptake approx 30+ whanau Bingo night - Full Sandfords Bingo bball night - Full hall Parents evening approx 50 whanau</p> <p>Both PG cancelled for whanau due to covid.</p>	<p>High uptake of IDPs across the school. Low numbers however amongst Maori in year 10 - 12. Year 9 IDPs cancelled due to Covid restrictions. Year 13 outstanding success rate. IDPs were followed up after the data collection days with phone calls.</p> <p>Looking to have all IDPs for school on the same day. Combine with a 'hook' e.g. hangi on the same day.</p> <p>Home visits with appropriate staff who have connections with whanau. Have staffed hapu awhina accordingly.</p> <p>Puanga will become an annual event and continue to involve feeder schools, and local businesses to continue success. Continue with events which are culturally aware. Fun events are a huge hit and raise money. Sports/bingo etc has lots of whanau involvement.</p> <p>This was done via/phone or through our online platforms due to the covid situation. Apart from the celebratory evenings previously mentioned.</p>

Other 2021 Key Improvement Strategies to Achieve Strategic Vision

Property: (Summarised from property plan)	OUTCOME/VARIANCE
Complete infrastructure upgrade of blocks C and A to be completed by July 2021.	Completed
Complete iwi liaison and stage 1 (exterior upgrade) of wharekura project (J block)	Completed
Finalise J block interior plans	To do this year
Review SIP fund allocation for priority works from 10YPP	All allocated- waiting for completion of work on wharekura deck, doors and mahau
Finance:	
Ensure banked staffing is managed to a zero balance by pay period 26 2021.	The constantly changing landscape plus and ramifications of covid mandates has meant that there is some ambiguity still around where staffing is sitting at the moment. We had put some staff on our payroll to allow for the impact of staff needing to be paid out following termination and covering relievers in their positions in the meantime. The government's decision to help out was great and we are working with Novapay to ensure a balance as close to zero as possible.
Ensure the deficit budget is cash neutral.	We are also working through claiming the government response funds back for those on sick leave/termination due to covid. Accounts are not yet finalised but we increased our actual available funds from \$280,171 (Dec 2019) to \$347,492 (Dec 2020) to \$452,419 (Dec 2021) and are therefore tracking towards meeting this target.
Health and Safety:	
First Aid re-training all staff	All staff completed First Aid course refresher/renewal Dec 2021
Review all EOTC incidents	Staff reminded of reviewing EOTC at staff briefing. Incidents logged in Health and Safety book. Health and safety identified carpet issues/leaky building - tech block/poor bed in sick bay. Being rectified over

<p>Site inspections completed twice a year to identify any issues Ensure Health and Safety reporting is occurring at all levels of the school.</p>	<p>time. This is overseen by the Health and safety group which meets monthly/twice a term.</p>
<p>Personnel:</p>	
<p>When a teaching vacancy occurs, give consideration to the strategic plan and EEO in each appointment process.</p>	<p>Employed several staff this year as there was a large turnover. There was a focus on increasing a staffing profile which reflects our student body. Alongside catering to our subject areas which are increasing in student uptake, and ensuring we have passionate experts in this area. Whilst also strategically staffing our English Department to ensure we have expert capacity to support the NCEA changes.</p>