

OPUNAKE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 181

Principal: Andrea Hooper

School Address: Tasman Street, Opunake

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

OPUNAKE HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Opunake High School

Statement of Responsibility

For the year ended 31 December 2022


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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.


Full Name of Presiding Member (deputy)


Signature of Presiding Member (deputy)

31 May 2023

Date:


Full Name of Principal


Signature of Principal

31 May 2023

Date:

Opunake High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,327,380	4,738,062	5,051,569
Locally Raised Funds	3	348,435	68,752	210,932
Interest Income		16,381	8,000	10,171
Gain on Sale of Property, Plant and Equipment		-	-	419
		5,692,196	4,814,814	5,273,091
Expenses				
Locally Raised Funds	3	184,592	32,350	105,663
Learning Resources	4	3,686,282	3,492,955	3,739,794
Administration	5	662,365	249,911	437,981
Finance		4,121	3,677	4,502
Property	6	887,918	1,061,974	871,247
		5,425,278	4,840,867	5,159,187
Net Surplus / (Deficit) for the year		266,918	(26,053)	113,904
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		266,918	(26,053)	113,904

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		811,837	598,613	674,369
Total comprehensive revenue and expense for the year		266,918	(26,053)	113,904
Contributions from the Ministry of Education		-	-	23,469
Contribution - Furniture and Equipment Grant		-	-	95
Net Movement in Trusts		195	-	95
Equity at 31 December		1,078,950	572,560	811,837
Accumulated comprehensive revenue and expense		1,078,950	572,560	811,837
Equity at 31 December		1,078,950	572,560	811,837

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	369,166	26,925	403,856
Accounts Receivable	8	267,382	265,269	238,382
GST Receivable		94,893	68,075	36,863
Prepayments		18,092	13,156	14,733
Investments	9	702,236	744,348	702,215
Funds Receivable for Capital Works Projects	15	130,319	-	116,177
		1,582,088	1,117,773	1,512,226
Current Liabilities				
Accounts Payable	11	391,939	459,548	362,725
Revenue Received in Advance	12	35,130	71,070	6,759
Provision for Cyclical Maintenance	13	340,667	172,304	302,865
Finance Lease Liability	14	24,226	9,891	23,366
Funds held for Capital Works Projects	15	83,885	-	162,910
Funds held on behalf of Transport Group Cluster	16	33,192	122,292	105,968
		909,039	835,105	964,593
Working Capital Surplus/(Deficit)		673,049	282,668	547,633
Non-current Assets				
Property, Plant and Equipment	10	462,894	294,910	405,838
Work in Progress		5,000	-	-
		467,894	294,910	405,838
Non-current Liabilities				
Provision for Cyclical Maintenance	13	39,467	-	102,462
Finance Lease Liability	14	22,526	5,018	39,172
		61,993	5,018	141,634
Net Assets		1,078,950	572,560	811,837
Equity		1,078,950	572,560	811,837

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 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,431,432	1,194,108	1,308,919
Locally Raised Funds		365,796	54,052	149,246
Goods and Services Tax (net)		(58,030)	-	31,212
Payments to Employees		(715,920)	(643,565)	(696,429)
Payments to Suppliers		(713,603)	(1,079,119)	(600,797)
Interest Paid		(4,121)	(3,677)	(4,502)
Interest Received		9,957	8,000	8,304
Net cash from/(to) Operating Activities		315,511	(470,201)	195,953
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(178,380)	(75,500)	(119,091)
Purchase of Investments		(21)	-	(18)
Proceeds from Sale of Investments		-	-	42,151
Net cash from/(to) Investing Activities		(178,401)	(75,500)	(76,958)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	23,469
Owners Contributions		195	-	95
Finance Lease Payments		(19,778)	(24,876)	(17,224)
Funds Administered on Behalf of Third Parties		(152,217)	-	(318,981)
Net cash from/(to) Financing Activities		(171,800)	(24,876)	(312,641)
Net increase/(decrease) in cash and cash equivalents		(34,690)	(570,577)	(193,646)
Cash and cash equivalents at the beginning of the year	7	403,856	597,502	597,502
Cash and cash equivalents at the end of the year	7	369,166	26,925	403,856

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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
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 and research expenditure 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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 Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,802,238	1,144,880	1,613,407
Teachers' Salaries Grants	2,836,193	2,765,505	2,796,207
Use of Land and Buildings Grants	636,112	778,449	580,967
Other Government Grants	52,837	49,228	60,988
	5,327,380	4,738,062	5,051,569

The school has opted in to the donations scheme for this year. Total amount received was \$45,750.

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	21,895	11,500	39,329
Fees for Extra Curricular Activities	67,133	(400)	48,440
Trading	609	860	833
Fundraising & Community Grants	161,924	41,692	88,587
Other Revenue	96,874	15,100	33,743
	348,435	68,752	210,932
Expenses			
Extra Curricular Activities Costs	124,471	32,200	101,098
Trading	103	150	-
Fundraising & Community Grant Costs	60,018	-	4,565
	184,592	32,350	105,663
<i>Surplus for the year Locally raised funds</i>	163,843	36,402	105,269

4. Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	279,325	210,959	210,374
Library Resources	4,484	4,750	4,845
Employee Benefits - Salaries	3,250,077	3,138,637	3,370,303
Staff Development	10,337	14,350	21,989
Depreciation	127,614	106,059	120,092
Consumables	14,445	18,200	12,191
	3,686,282	3,492,955	3,739,794

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,711	6,711	6,516
Board Fees	4,180	5,000	5,060
Board Expenses	10,968	12,600	13,384
Communication	6,561	7,200	5,571
Consumables	25,844	33,000	24,414
Other	19,523	22,400	15,594
Employee Benefits - Salaries	183,879	133,000	136,223
Insurance	16,201	15,000	15,184
Service Providers, Contractors and Consultancy	15,360	15,000	14,640
Healthy School Lunch Programme	373,138	-	201,395
	662,365	249,911	437,981

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	24,090	20,600	25,609
Cyclical Maintenance Provision	(25,193)	43,402	(8,617)
Grounds	29,700	13,500	21,534
Heat, Light and Water	53,228	48,500	52,907
Rates	2,360	2,450	2,322
Repairs and Maintenance	19,390	17,280	46,324
Use of Land and Buildings	636,112	778,449	580,967
Security	451	360	1,367
Employee Benefits - Salaries	147,780	137,433	148,834
	887,918	1,061,974	871,247

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	297,015	26,925	331,705
Short-term Bank Deposits	72,151	-	72,151
Cash and cash equivalents for Statement of Cash Flows	369,166	26,925	403,856

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

Of the \$369,166 Cash and Cash Equivalents \$83,885 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	15,137	23,654	22,177
Interest Receivable	8,291	-	1,867
Teacher Salaries Grant Receivable	243,954	241,615	214,338
	<u>267,382</u>	<u>265,269</u>	<u>238,382</u>
Receivables from Exchange Transactions	23,428	23,654	24,044
Receivables from Non-Exchange Transactions	243,954	241,615	214,338
	<u>267,382</u>	<u>265,269</u>	<u>238,382</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	702,236	744,348	702,215
Total Investments	<u>702,236</u>	<u>744,348</u>	<u>702,215</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	60,037	710	-	-	(6,680)	54,067
Furniture and Equipment	157,458	108,027	-	-	(50,546)	214,939
Information and Communication Technology	113,396	23,386	-	-	(39,278)	97,504
Motor Vehicles	753	40,000	-	-	(1,279)	39,474
Leased Assets	61,998	9,261	-	-	(25,915)	45,344
Library Resources	12,196	3,286	-	-	(3,916)	11,566
Balance at 31 December 2022	405,838	184,670	-	-	(127,614)	462,894

The net carrying value of equipment held under a finance lease is \$45,344 (2021: \$61,998)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	360,916	(306,849)	54,067	360,206	(300,169)	60,037
Furniture and Equipment	1,216,854	(1,001,915)	214,939	1,108,826	(951,368)	157,458
Information and Communication Technology	932,660	(835,156)	97,504	909,274	(795,878)	113,396
Motor Vehicles	150,797	(111,323)	39,474	110,797	(110,044)	753
Leased Assets	88,562	(43,218)	45,344	88,278	(26,280)	61,998
Library Resources	99,162	(87,596)	11,566	95,876	(83,680)	12,196
Balance at 31 December	2,848,951	(2,386,057)	462,894	2,673,257	(2,267,419)	405,838

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	134,239	200,706	109,771
Accruals	4,474	5,127	4,344
Employee Entitlements - Salaries	243,954	241,615	235,844
Employee Entitlements - Leave Accrual	9,272	12,100	12,766
	391,939	459,548	362,725
Payables for Exchange Transactions	391,939	459,548	362,725
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	391,939	459,548	362,725

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	30,000	61,479	-
Grants in Advance - MOE	-	3,080	-
Other Revenue In Advance	5,130	6,511	6,759
	35,130	71,070	6,759

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	405,327	128,902	413,944
Increase to the Provision During the Year	39,969	43,402	41,366
Other Adjustments	(65,162)	-	(49,983)
Provision at the End of the Year	380,134	172,304	405,327
Cyclical Maintenance - Current	340,667	172,304	302,865
Cyclical Maintenance - Non current	39,467	-	102,462
	380,134	172,304	405,327

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	26,848	9,891	27,043
Later than One Year and no Later than Five Years	23,870	5,018	42,254
Future Finance Charges	(3,966)	-	(6,759)
	<u>46,752</u>	<u>14,909</u>	<u>62,538</u>

Represented by

Finance lease liability - Current	24,226	9,891	23,366
Finance lease liability - Non current	22,526	5,018	39,172
	<u>46,752</u>	<u>14,909</u>	<u>62,538</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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Project		7,626	-	(6,397)	-	1,229
Clad & Roof Remediation	204283	(110,315)	-	(11,942)	-	(122,257)
SIP: Longfellow Entry	222680	25,932	-	(5,898)	-	20,034
F: Hospitality Pantry	222666	29,001	-	(8,369)	-	20,632
Music Practice Rooms	234299	(5,862)	210,438	(162,586)	-	41,990
Wharekura Deck & Mahau Project	222672	100,351	-	(107,324)	-	(6,973)
K: Rationalisation	217601	-	95,284	(96,373)	-	(1,089)
Totals		<u>46,733</u>	<u>305,722</u>	<u>(398,889)</u>	<u>-</u>	<u>(46,434)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	83,885
Funds Receivable from the Ministry of Education	(130,319)

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	completed	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 Receivable from the Ministry of Education	(116,177)

16. Funds held on behalf of Transport Group Cluster

Opunake High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held at Beginning of the Year	105,968	122,292	122,294
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	851,253	-	801,387
Total funds received	957,221	122,292	923,681
Funds Spent on Behalf of the Cluster	924,029	-	817,713
Funds remaining	33,192	122,292	105,968
Distribution of Funds			
Auroa School	-	-	-
Opunake High School	-	-	-
Rahotu School	-	-	-
Opunake Primary School	-	-	-
Funds Held at Year End	33,192	122,292	105,968

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 conditions 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 was employed as a reliever and a relative of Lloyd Morgan.

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

Principal Andrea Hooper is parent of teacher Phillip Hooper.

Chantal Brophy was employed as a teacher aide and for Pathways and wife to Kylie Brophy.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,180	5,060
<i>Leadership Team</i>		
Remuneration	1,348,119	1,465,568
Full-time equivalent members	12.19	14.00
Total key management personnel remuneration	1,352,299	1,470,628

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (3 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	70 - 80
Benefits and Other Emoluments	4 - 5	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5.00	7.00
110 - 120	3.00	2.00
120 - 130	3.00	2.00
	11.00	11.00

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:

	2022 Actual	2021 Actual
Total	-	\$21,506
Number of People	-	2

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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 2022 a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 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 \$81,796 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,630,232 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 \$1,724,267 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,633 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 \$11,608 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$34,066 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 \$9,619 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$237,299 contract for the Music Practice Rooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$210,438 has been received of which \$168,448 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 \$108,304 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$115,000 contract for the K: Rationalisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$95,284 has been received of which \$96,373 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	369,166	26,925	403,856
Receivables	267,382	265,269	238,382
Investments - Term Deposits	702,236	744,348	702,215
Total Financial assets measured at amortised cost	1,338,784	1,036,542	1,344,453

Financial liabilities measured at amortised cost

Payables	391,939	459,548	362,725
Finance Leases	46,752	14,909	62,538
Total Financial Liabilities Measured at Amortised Cost	438,691	474,457	425,263

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OPUNAKE HIGHSCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Opunake Highschool (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 21, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 2023. 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.

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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 arise 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 and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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



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 2025
Andrea Hooper Carr	Principal	ex Officio	
Andy Whitehead	Parent Representative	Elected	Sep 2022
Lloyd Morgan	Parent Representative	Elected	Sep 2025
John Hooker	Parent Representative	Elected	Sep 2025
Kylie Brophy	Parent Representative	Elected	Sep 2025
Megan Symons	Parent Representative	Elected	Sep 2025
Michael Griggs	Staff Representative	Elected	Sep 2025
Thomas Tito-Green	Student Representative	Elected	Aug 2022
Ella Griggs	Student Representative	Elected	Aug 2023

Opunake High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7,180 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Opunake High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



Ōpunakē High School Te Kura Tuarua o Ōpunakē Analysis of Variance 2022

Our Vision

Growing Good People for a Rapidly Changing World

Our Values


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

2022 Theme

MANA

2022 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.

Principals' endorsement:	
Board of Trustees' endorsement:	 28.2.2023
Submission date to Ministry of Education:	

Strategic Area 1: HUARAHI WHAI HUA / PATHWAYS

Objective:

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

We chose this strategic objective because although our NCEA results sit above the national average, our longitudinal data shows that a significant number of students coming in at Year 9 don't have the literacy capability to be on track to sit Level 1 in Year 11. Māori students are consistently over represented each year, in this data

Targets:

1. Increase NCEA overall achievement Level 1 - from 89% in 2021 to 95%; Level 2 - from 90% in 2021 to 95%; increase Level 3 from 85% in 2021 to 95%
2. Increase NCEA Māori achievement Level 1 - from 78 % to 95%; Level 2 - from 88% to 95%; maintain Level 3 from at 95%
3. Increase merit and excellence endorsements to 30% NCEA level 1 and 3, and maintain 30% at level 2
4. Use individualised literacy goals for juniors in order to differentiate student learning, and offer targeted interventions.
5. Integrate specific writing skills into junior courses

Baseline Data:

NCEA DATA	NCEA Cumulative results 2014 -2021 % (NZQA roll based measure).									
		2015	2016	2017	2018	2019	2020	2021	2022 *	Target
	L1 – all	80	83.6	85.7	81.4	83.6	90.3	86	83	95
	L 1 Māori	73.3	75	72.4	75	80	85	77	78	95
	L1 Pasifika		100	100		75	100	100	100	95
	L1 Merit Endorsement	16.7	11.5	9.1	12.3	12.5	21.4	16	30	30
	L1 Excellence Endorsement	5.0	16.4	18.2	15.8	10.7	21.4	13	4	
	L2 All	93.1	85.5	81.5	78.8	88.9	87	86	86	95
	L2 Māori	96.3	80.6	71	64.2	85.2	84	87	73	95
	L2 Pasifika	100		100	77.8		80	90	NA	95
	L2 Merit Endorsement	11.1	13.6	5.7	5.1	7.1	4.3	20	11	30
	L2 Excellence Endorsement	3.7	6.8	13.2	15.4	12.5	12.5	9	9	
	L3 All	68.6	65.2	67.9	62	74.1	95.2	81	82	95
	L3 Māori	57.9	59.1	56.5	50	44.4	88	84	82	95
	L 3 Pasifika	100	100			100	100	100	N/A	95
	L3 Merit Endorsement	29.6	31.6	14.7	10	7.5	12	9	17	30
L3 Excellence Endorsement	14.3	3.3	2.8	16.1	20	8	12	8		
*tentative results to be confirmed post 1 March 2023										
Junior Literacy data	Literacy data									

Strategic Area 1: HUARAHĪ WHAI HUA / PATHWAYS

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

	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION								
JUNIOR SCHOOL <ul style="list-style-type: none">- Differentiate student learning in literacy.- Offer in class and targeted literacy interventions/support- Formulate literacy goals for all juniors- Integrate specific writing skills into junior courses	OHS Strategic Framework 2022 - Working Doc Use Yr 9 and 10 entry and e-asTTle data to differentiate student learning in literacy. Utilise the Rtl(response to intervention model) to offer in class and targeted intervention/support Use IDPs & reporting to formulate student goals for literacy that will be revisited and referred to throughout the year.	OHS Strategic Framework 2022 - Working Doc Differentiated learning achieved in some subject areas.	Individualised literacy goals for juniors in order to differentiate student learning, and offer targeted interventions.was achieved in certain subject areas The other faculty will need a targeted approach in 2023... Destination data reflects majority of students have career pathways consolidated before the end of school destination data 22 Refer to the Longitudinal results tab: The overall NCEA pass rate was a solid reflection of teacher support and dedication to our ākonga until they achieved success in their chosen path ways. However, we did not meet our targets. Our attendance rate had a significant impact on this, see data below.								
NCEA TARGETS <table><tr><th>Overall</th><th>Maori</th></tr><tr><td>Level 1 - 95%</td><td>Level 1 - 95%</td></tr><tr><td>Level 2 - 95%</td><td>Level 2 - 95%</td></tr><tr><td>Level 3 - 95%</td><td>Level 3 - 95%</td></tr></table>	Overall	Maori	Level 1 - 95%	Level 1 - 95%	Level 2 - 95%	Level 2 - 95%	Level 3 - 95%	Level 3 - 95%	Writer's toolbox pd from start of year Review senior school timetable Meet with NCEA liaison to develop a strategic plan for the implementation of changes.		Overall M/E endorsement for level 1 & 3 met our targets, but fell short at level 2. However, as a staff we have reflected deeply on our teaching and learning pedagogy and philosophy. We have taken direction from 'Education Delusion', Briar Lipson, and will be making a targeted approach to teaching to M/E where possible, and in the VP courses ensuring everyone is capable of quality, and can attain this. Our 3Ps Presence, Purpose and Practice along
Overall	Maori										
Level 1 - 95%	Level 1 - 95%										
Level 2 - 95%	Level 2 - 95%										
Level 3 - 95%	Level 3 - 95%										

<p>Total Endorsement - 30%</p> <p>Develop personalised packaged pathways to offer in 2023</p>	<p>Successful implementation of NCEA changes</p>		<p>with Excellence is the next 5 mins strategies will focus on korero on excellence. Moving away from a student centred philosophy, and targeting depth of learning, across the board teaching literacy skills, and using explicit feedback to drive academic success.</p> <p>Our jumper programme has now reaped benefits, with a scholarship attained in chem and calc. First time in nearly 15 years.</p> <p>In 2023 excellence is more of a targeted goal.</p> <ul style="list-style-type: none"> - Started TOD with Live the DREAM, get 14 (credits), work ethic and excellence in effort point of discussion at SLT - HOF level to implement excellence in pedagogy. - For excellence: Educational Delusion - all staff to read, with a focus on 'Excellence is the next 5 mins' <p>NCEA liaison happened at the beginning of the year, then a rep from NCEA left. We have organised around this as a kura, taking guidance from other schools and maths HoF and Lead curriculum teachers.</p> <p>Science has been reignited in for next year. Watch this space and ongoing.</p>
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Strategic Area 2: HAUORA / WELLBEING

Objective:

We will use RBL, PB4L, strengthening feeder school connections, and mentoring programmes, to increase student resilience, presence, engagement, and academic success with a particular focus on Māori students.

We have kept this strategic objective because overall attendance rates are still generally tracking downward and remain exacerbated by Covid19. Attendance among Māori students is, on average, 5% below all other student groups.

Targets:

1. Increase Māori attendance rates to match that of other student groups
2. Increase overall attendance rates from 77% (2021) to 90% (2022)
3. Increase overall retention rate of students in class.

Baseline Data:

Student Engagement	2017 - 2022 Attendance Statistics (% Half Days)																																																																								
	Year level	2017	2018				2019		2020		2021		2022	2022 MAO																																																											
	9	87.6	88.3				85.3		84		83%		80%	77%																																																											
	10	86.7	85.4				81.8		82		77%		76%	71%																																																											
	11	87.3	84.4				81.0		84		77%		73%	71%																																																											
	12	79.8	84.4				80.7		79		78%		73%	65%																																																											
	13	80.7	84.4				79.5		78.5		67%		66%	71%																																																											
	All	83.1	86.2				82.2		82.25		77%		74%	71%																																																											
<table><tr><td>Year 09</td><td>88</td><td>84</td><td>85</td><td>72</td><td>Year 09 Maoris</td><td>81</td><td>77</td><td>78</td><td>63</td></tr><tr><td>Year 10</td><td>83</td><td>79</td><td>82</td><td>63</td><td>Year 10 Maoris</td><td>79</td><td>76</td><td>78</td><td>58</td></tr><tr><td>Year 11</td><td>84</td><td>83</td><td>84</td><td>54</td><td>Year 11 Maoris</td><td>76</td><td>80</td><td>80</td><td>42</td></tr><tr><td>Year 12</td><td>84</td><td>85</td><td>84</td><td>59</td><td>Year 12 Maoris</td><td>78</td><td>80</td><td>80</td><td>51</td></tr><tr><td>Year 13</td><td>78</td><td>77</td><td>75</td><td>38</td><td>Year 13 Maoris</td><td>74</td><td>74</td><td>72</td><td>35</td></tr><tr><td>Whole School</td><td>84</td><td>82</td><td>83</td><td>61</td><td>All Maoris</td><td>78</td><td>77</td><td>78</td><td>54</td></tr></table>														Year 09	88	84	85	72	Year 09 Maoris	81	77	78	63	Year 10	83	79	82	63	Year 10 Maoris	79	76	78	58	Year 11	84	83	84	54	Year 11 Maoris	76	80	80	42	Year 12	84	85	84	59	Year 12 Maoris	78	80	80	51	Year 13	78	77	75	38	Year 13 Maoris	74	74	72	35	Whole School	84	82	83	61	All Maoris	78	77	78	54
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Whole School	84	82	83	61	All Maoris	78	77	78	54																																																																
2021 Māori attendance overall 72%																																																																									
Retention	Leaving class without permission: 141 incidents with 64.5% of incidents being Maori. Wandering: 254 incidents with 75% being Maori																																																																								
RBL: teaching practice	Collective Impact Coaching Data																																																																								

Strategic Goal (2): Focus on Wellbeing/Hauora

Aim: We will use RBL, PB4L, strengthening feeder school connections, and mentoring programmes, to increase student resilience, presence, engagement, and academic success with a particular focus on Māori students.

	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>Targets</p> <ol style="list-style-type: none"> 1. Increase Māori attendance rates to match that of other student groups 2. Increase overall attendance rates from 77% (2021) to 90% (2022) 3. Increase overall retention rate of students in class <p>wandering incident data percentages reflect the school population rather than Māori being over-represented.</p> <p>Increase endorsement rates of Māori learners to close the gap with non-Māori endorsement rates</p> <p>Evidence of students' ongoing participation in learning with anticipated disruption due to Covid</p>	<p>OHS Strategic Framework 2022 - Working Doc</p> <p>Use the RbL observation tool to coach teachers to deliberately create a family-like context for learning where our Māori students feel safe, valued, and welcome through:</p> <ul style="list-style-type: none"> - All classroom teachers will be impact coached in the first 15 weeks of the year - All classroom teachers will have a check in observation in term 3 - Bite size professional development on the teaching strategies throughout the year <p>Use PB4L to provide learners with skills and strategies to manage their behaviour and learning.</p> <p>Ensure students are aware of platforms. High profile these during mentoring and class time. Upskill students on digital communication, and encourage reciprocal communication.</p>	<p>OHS Strategic Framework 2022 - Working Doc</p> <p>Pakeha and Māori attendance both dropped by 10% over the last 5 years. Still 10% gap between Māori and pakeha.</p> <p>See stats on truancy for juniors above</p>	<p>Attendance is an issue for both Māori and pakeha. This is ongoing. This will roll over to 2023 - looking to fund an attendance officer, and make this a school wide focus. Attendance + attitude = achievement</p> <p>Our overall attendance goal was partially completed. We will have a changed focus for 2023 - very specific.</p> <ul style="list-style-type: none"> - Added another very proactive teacher to the team. - Rebranding. - RBL Interviews will be completed in the first two terms next year <p>PLD focus was on strategies in literacy. Junior Deans had robust upskilling through an online mentoring course.</p> <p>Secured funding for digital PLD (100hrs for 2023). This is to help build students' digital capacity through a literacy programme.</p> <p>Had a targeted approach to truancy in 2022. This has developed into a strategic focus on attendance for 2023 and we are looking at how we can recruit an attendance officer.</p>

Strategic Area 3: HAPORI / COMMUNITY CONNECTIONS

Objective:

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

We chose this strategic objective because research shows that parental engagement in developing learning pathways has a significant impact on outcomes. While we had an increase in uptake in whānau engagement in planning learning pathways for our students, we did not meet our targets in 2022.

Targets:

1. Increase IDP engagement across the board to 90%
2. Increase IDP engagement of Māori whanau to 80%
3. Increase whanau attendance at school initiated community events.
4. Continue to liaise with Taranaki iwi around the wharekura

Baseline Data:

IDP engagement	<p>IDP engagement schoolwide: 73% Rimu, Karo, Totara combined = 92%, Awhina: 49%</p> <p>Senior school IDPs:</p> <ul style="list-style-type: none">• Yr 13 IDP engagement 100%• Yr 12 IDP engagement 79%• Yr 11 IDP engagement 75%• Overall engagement = 85%
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Strategic Goal 3: Focus on Community Connections

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

	WHAT WE DID	OUTCOME/VARIANCE	EVALUATION
<p>Targets</p> <ol style="list-style-type: none"> 1. Increase IDP engagement across the board to 90% 2. Increase IDP engagement of Māori whanau to 80% 3. Increase whanau attendance at school initiated community events. 4. Continue to liaise with Taranaki iwi around the wharekura <p>To develop fit for purpose IDPs and reports that promote 90% attendance at IDP hui.</p> <p>Create opportunities for connection with whanau/iwi & community.</p> <p>Strengthen links with primary schools</p>	<p>OHS Strategic Framework 2022 - Working Doc</p> <p>Review IDP current model and reporting</p> <p>Visit Marae (may be issues due to covid), Iwi, feeder schools, Puanga, diversity day, hangi evenings, bingo nights</p>	<p>OHS Strategic Framework 2022 - Working Doc</p>	<p>Success in certain year levels for IDP attendance but not all. The processes that we set up in 2022 have been successful at improving engagement and these will remain in place for 2023. We would expect to see all year levels meeting our targets by the end of the year.</p> <p>Multiple opportunities for connection with whanau/iwi & community. A much improved uptake at events where kai was available. Positive feedback from families who did attend.</p> <p>Continuous consultation with KW (representative of Taranaki iwi).</p> <p>Improving links with the primary schools is an on-going focus. Several days and hui for staff and/or students and their whānau had good involvement.</p>

Other 2022 Key Improvement Strategies to Achieve Strategic Vision

Property: (Summarised from property plan)	
Finalise J block interior. Complete SIP work on wharekura Complete music room Rationalisation of P, K and northern section of covered ways Weathertightness remediation (D and F block) Heating and Boiler replacement	Concept plans completed.Architect commenced detailed drawings. Mostly completed - some defects that need remedying. This is with the project manager Completed P and K are rationalised. Area + CW target completion end of term 1 MOE led project, construction programme agreed.. Temporary waterproofing applied. Some areas still need attention (as demonstrated in recent heavy rains). The Ministry has the deadline of January 2025 to complete this work due to centenary celebrations that will be happening in March 2025. Boiler and reticulation system at end of life. Appraising suitable replacement options.
Finance:	
Ensure banked staffing is managed to a zero balance by pay period 26 2023. Ensure the deficit budget is cash neutral.	On track to meet this. The Budgeted deficit was \$26,053. Actual net surplus was \$268,000
Health and Safety:	
Tag testing completed throughout the whole school. Review all EOTC incidents	Tag testing process has taken place in all but 6 rooms. This will be completed by the end of Term 1 as well as electrical asset register updated All EOY camps reviewed. New system - 'Bridge' being purchased to simplify EOTC admin and permissions.

<p>Site inspections completed twice a year to identify any issues</p> <p>Ensure Health and Safety reporting is occurring at all levels of the school.</p> <p>Provision for flooding</p>	<p>Issues identified around carpet bubbling; steps around netball court; H & S signage; air quality in certain classrooms; chemical removal from chem store. All rectified - signage across school, air purifiers, chemicals removed.</p> <p>H&S meetings termly Reporting to the Board through Principal's report and Staff rep at every Board meeting.</p> <p>Council to honour cleaning gutters at top of field to mitigate flooding.</p>
Personnel:	
<p>When teaching vacancy occurs give consideration to the strategic plan and EEO in each appointment process</p>	<p>2 x literacy teachers employed to support strategic foci.</p> <p>Māori teacher of Te Reo employed.</p> <p>Music teacher employed with a diverse skill set.</p>