

OPUNAKE HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 181

Principal: Andrea Hooper

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Accountant / Service Provider:

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OPUNAKE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page Statement

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
22 - 25	Independent Auditor's Report

Other Information

21	Members of the Board
27 - 30	Kiwisport / Statement of Compliance with Employment Policy
31 - 49	Analysis of Variance / Evaluation of the School's Student Progress and Achievement / Report on How the School Has Given Effect to Te Tiriti o Waitangi

Opunake High School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Megan Mary Eganons
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

28 May 2024

Date:

Andrea Hooper Gurr
Full Name of Principal

[Signature]
Signature of Principal

28 May 2024

Date:

Opunake High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,108,062	4,881,405	5,327,380
Locally Raised Funds	3	475,096	89,602	341,498
Interest		52,183	8,000	16,381
Other Revenue		-	-	6,937
Total Revenue		6,635,341	4,979,007	5,692,196
Expense				
Locally Raised Funds	3	207,064	79,750	184,592
Learning Resources	4	4,330,199	3,700,508	3,686,282
Administration	5	682,062	291,464	662,365
Interest		3,122	2,497	4,121
Property	6	1,169,444	881,519	887,918
Loss on Disposal of Property, Plant and Equipment		228	-	-
Total Expense		6,392,119	4,955,738	5,425,278
Net Surplus / (Deficit) for the year		243,222	23,269	266,918
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		243,222	23,269	266,918

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,078,950	785,784	811,837
Total comprehensive revenue and expense for the year		243,222	23,269	266,918
Contributions from / (Distributions to) the Ministry of Education		(748)	-	195
Equity at 31 December		1,321,424	809,053	1,078,950
Accumulated comprehensive revenue and expense		1,321,424	809,053	1,078,950
Equity at 31 December		1,321,424	809,053	1,078,950

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	851,000	172,552	369,166
Accounts Receivable	8	304,731	238,382	267,382
GST Receivable		53,029	36,863	94,893
Prepayments		39,294	14,733	18,092
Investments	9	672,315	702,215	702,236
Funds Receivable for Capital Works Projects	15	100,457	-	130,319
		2,020,826	1,164,745	1,582,088
Current Liabilities				
Accounts Payable	11	445,639	362,725	391,939
Revenue Received in Advance	12	138,498	6,759	35,130
Provision for Cyclical Maintenance	13	276,705	161,095	340,667
Finance Lease Liability	14	17,391	23,366	24,226
Funds held for Capital Works Projects	15	170,965	-	83,885
Funds held on behalf of Transport Group Cluster	16	3,496	105,968	33,192
		1,052,694	659,913	909,039
Working Capital Surplus/(Deficit)		968,132	504,832	673,049
Non-current Assets				
Property, Plant and Equipment	10	401,645	343,393	462,894
Work in Progress		-	-	5,000
		401,645	343,393	467,894
Non-current Liabilities				
Provision for Cyclical Maintenance	13	33,507	-	39,467
Finance Lease Liability	14	14,846	39,172	22,526
		48,353	39,172	61,993
Net Assets		1,321,424	809,053	1,078,950
Equity		1,321,424	809,053	1,078,950

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 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,605,881	1,497,166	1,431,432
Locally Raised Funds		560,495	92,102	365,796
Goods and Services Tax (net)		41,864	-	(58,030)
Payments to Employees		(815,356)	(795,185)	(715,920)
Payments to Suppliers		(1,027,269)	(930,640)	(713,603)
Interest Paid		(3,122)	(2,497)	(4,121)
Interest Received		48,476	8,000	9,957
Net cash from/(to) Operating Activities		410,969	(131,054)	315,511
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(44,340)	(75,500)	(178,380)
Purchase of Investments		(79)	-	(21)
Proceeds from Sale of Investments		30,000	-	-
Net cash from/(to) Investing Activities		(14,419)	(75,500)	(178,401)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		(748)	-	195
Finance Lease Payments		(19,815)	(24,750)	(19,778)
Funds Administered on Behalf of Other Parties		105,847	-	(152,217)
Net cash from/(to) Financing Activities		85,284	(24,750)	(171,800)
Net increase/(decrease) in cash and cash equivalents		481,834	(231,304)	(34,690)
Cash and cash equivalents at the beginning of the year	7	369,166	403,856	403,856
Cash and cash equivalents at the end of the year	7	851,000	172,552	369,166

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 and other notional items 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 2023

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 2023 to 31 December 2023 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 Canteen. 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 material.

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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,954,727	1,449,696	1,802,238
Teachers' Salaries Grants	3,261,103	2,796,160	2,836,193
Use of Land and Buildings Grants	827,918	580,967	636,112
Other Government Grants	64,314	54,582	52,837
	6,108,062	4,881,405	5,327,380

The school has opted in to the donations scheme for this year. Total amount received was \$50,243.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	40,054	7,500	21,895
Curriculum related Activities - Purchase of goods and service	200,920	23,500	89,937
Fees for Extra Curricular Activities	87,531	(1,950)	67,133
Trading	696	860	609
Fundraising & Community Grants	145,895	59,692	161,924
	475,096	89,602	341,498
Expense			
Extra Curricular Activities Costs	198,445	79,600	124,471
Trading	-	150	103
Fundraising & Community Grant Costs	8,619	-	60,018
	207,064	79,750	184,592
<i>Surplus for the year Locally raised funds</i>	268,032	9,852	156,906

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	385,492	290,445	279,325
Library Resources	4,269	4,680	4,484
Employee Benefits - Salaries	3,760,785	3,266,397	3,250,077
Staff Development	19,545	16,100	10,337
Depreciation	142,228	107,386	127,614
Consumables	17,880	15,500	14,445
	4,330,199	3,700,508	3,686,282

5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	6,912	6,912	6,711
Board Fees	4,070	5,000	4,180
Board Expenses	12,044	10,200	10,968
Communication	4,809	7,200	6,561
Consumables	28,054	32,500	25,844
Other	17,289	22,700	19,523
Employee Benefits - Salaries	193,466	174,952	183,879
Insurance	18,475	17,000	16,201
Service Providers, Contractors and Consultancy	17,400	15,000	15,360
Healthy School Lunch Programme	379,543	-	373,138
	682,062	291,464	662,365

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	28,914	25,400	24,090
Cyclical Maintenance Provision	46,802	41,366	(25,193)
Grounds	31,616	14,500	29,700
Heat, Light and Water	56,965	49,000	53,228
Rates	2,413	2,450	2,360
Repairs and Maintenance	16,966	17,480	19,390
Use of Land and Buildings	827,918	580,967	636,112
Security	2,060	360	451
Employee Benefits - Salaries	155,790	149,996	147,780
	1,169,444	881,519	887,918

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	308,849	100,401	297,015
Short-term Bank Deposits	542,151	72,151	72,151
Cash and cash equivalents for Statement of Cash Flows	851,000	172,552	369,166

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

Of the \$851,000 Cash and Cash Equivalents \$170,965 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	4,479	22,177	15,137
Interest Receivable	11,998	1,867	8,291
Teacher Salaries Grant Receivable	288,254	214,338	243,954
	<u>304,731</u>	<u>238,382</u>	<u>267,382</u>
Receivables from Exchange Transactions	16,477	24,044	23,428
Receivables from Non-Exchange Transactions	288,254	214,338	243,954
	<u>304,731</u>	<u>238,382</u>	<u>267,382</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	672,315	702,215	702,236
Total Investments	<u>672,315</u>	<u>702,215</u>	<u>702,236</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	54,067	-	-	-	(6,430)	47,637
Furniture and Equipment	214,939	41,807	(228)	-	(60,790)	195,728
Information and Communication Technology	97,504	24,629	-	-	(37,912)	84,221
Motor Vehicles	39,474	-	-	-	(8,000)	31,474
Leased Assets	45,344	11,580	-	-	(25,503)	31,421
Library Resources	11,566	3,191	-	-	(3,593)	11,164
Balance at 31 December 2023	462,894	81,207	(228)	-	(142,228)	401,645

The net carrying value of equipment held under a finance lease is \$31,421 (2022: \$45,344)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	360,916	(313,279)	47,637	360,916	(306,849)	54,067
Furniture and Equipment	1,258,139	(1,062,411)	195,728	1,216,854	(1,001,915)	214,939
Information and Communication Technology	957,289	(873,068)	84,221	932,660	(835,156)	97,504
Motor Vehicles	150,797	(119,323)	31,474	150,797	(111,323)	39,474
Leased Assets	92,069	(60,648)	31,421	88,562	(43,218)	45,344
Library Resources	102,354	(91,190)	11,164	99,162	(87,596)	11,566
Balance at 31 December	2,921,564	(2,519,919)	401,645	2,848,951	(2,386,057)	462,894

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	141,799	109,771	134,239
Accruals	4,608	4,344	4,474
Employee Entitlements - Salaries	288,254	235,844	243,954
Employee Entitlements - Leave Accrual	10,978	12,766	9,272
	445,639	362,725	391,939
Payables for Exchange Transactions	445,639	362,725	391,939
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	445,639	362,725	391,939

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - MOE	7,516	-	-
Other Revenue In Advance	130,982	6,759	35,130
	138,498	6,759	35,130

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	380,134	119,729	405,327
Increase to the Provision During the Year	37,512	41,366	39,969
Use of the Provision During the Year	(116,724)	-	-
Other Adjustments	9,290	-	(65,162)
Provision at the End of the Year	310,212	161,095	380,134
Cyclical Maintenance - Current	276,705	161,095	340,667
Cyclical Maintenance - Non current	33,507	-	39,467
	310,212	161,095	380,134

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	19,137	23,366	26,848
Later than One Year and no Later than Five Years	15,604	39,172	23,870
Future Finance Charges	(2,504)	-	(3,966)
	<u>32,237</u>	<u>62,538</u>	<u>46,752</u>

Represented by

Finance lease liability - Current	17,391	23,366	24,226
Finance lease liability - Non current	14,846	39,172	22,526
	<u>32,237</u>	<u>62,538</u>	<u>46,752</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Project		1,229	-	(1,229)	-	-
Clad & Roof Remediation	204283	(122,257)	-	80,115	-	(42,142)
SIP: Longfellow Entry	222680	20,034	-	110	-	20,144
F: Hospitality Pantry	222666	20,632	-	(110)	-	20,522
Music Practice Rooms	234299	41,990	-	(42,090)	-	(100)
Wharekura Deck & Mahau Project	222672	(6,973)	-	7,385	-	412
K: Rationalisation	217601	(1,089)	-	(23,357)	-	(24,446)
B,C,CW Roofing & Cladding	234298	-	256,501	(126,614)	-	129,887
J: Wharekura Refurb	234296	-	-	(32,225)	-	(32,225)
Heater & Boiler Replacement	234295	-	-	(1,544)	-	(1,544)
Totals		<u>(46,434)</u>	<u>256,501</u>	<u>(139,559)</u>	<u>-</u>	<u>70,508</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	170,965
Funds Receivable from the Ministry of Education	(100,457)

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)

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.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	33,191	105,968	105,968
Funds Received from Cluster Members	940,048	-	851,253
Funds Received from MoE			
Total funds received	973,239	105,968	957,221
Funds Spent on Behalf of the Cluster	969,743	-	924,029
Funds remaining	3,496	105,968	33,192
Distribution of Funds			
Auroa School	-	-	-
Opunake High School	-	-	-
Rahotu School	-	-	-
Opunake Primary School	-	-	-
Funds Held at Year End	3,496	105,968	33,192

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.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,070	4,180
<i>Leadership Team</i>		
Remuneration	1,470,486	1,348,119
Full-time equivalent members	12.00	12.19
Total key management personnel remuneration	1,474,556	1,352,299

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (4 members) committees that met 7 and 5 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	6.00	5.00
110 - 120	10.00	3.00
120 - 130	1.00	3.00
130 - 140	2.00	-
140 - 150	1.00	-
	20.00	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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$364,407 (2022:\$-35,595) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Clad & Roof Remediation	1,667,355	1,644,152	23,203
SIP: Longfellow Entry	12,278	11,498	780
F: Hospitality Pantry	10,509	9,729	780
Music Practice Rooms	210,538	210,538	0
Wharekura Deck & Mahau Project	112,590	100,919	11,671
K: Rationalisation	121,679	119,730	1,949
B,C,CW Roofing & Cladding	293,197	126,614	166,583
J: Wharekura Refurb	41,180	32,225	8,955
Heater & Boiler Replacement	152,030	1,544	150,486
Total	2,621,356	2,256,949	364,407

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	851,000	172,552	369,166
Receivables	304,731	238,382	267,382
Investments - Term Deposits	672,315	702,215	702,236
Total financial assets measured at amortised cost	1,828,046	1,113,149	1,338,784

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	445,639	362,725	391,939
Finance Leases	32,237	62,538	46,752
Total financial liabilities measured at amortised cost	477,876	425,263	438,691

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 HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 21, that comprise the statement of financial position as at 31 December 2023, 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 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 28 May 2024. 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 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 arise from section 134 of the Education and Training Act 2020.

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 the information included on pages 1, 27, 28 to 87, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* 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 Limited
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	
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
Ella Griggs	Student Representative	Elected	Aug 2023
Cheska Centeno	Student Representative	Elected	Aug 2024

Opunake High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$7,765 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Ōpunakē High School - Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>By following our Health and Safety policies, overseen by H and S committee. See School docs.</i></p> <ul style="list-style-type: none"> Continue to invest in professional learning for members of the health and safety committee around risk analysis and prevention.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><u>Equal Employment Opportunities</u></p> <p><i>It is reflected in our diverse staffing.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>By following: Secondary Principals' Collective Agreement^[PDF, 709 KB]</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> The aims and aspirations of Maori, The employment requirements of Maori, and Greater involvement of Maori in the Education service? 	<p><i>Free Text Comment</i></p> <div data-bbox="662 1072 1323 1447"> <p>Opunake High School Te Kura Tuarua o Ōpunakē</p> <p>STRATEGIC PLAN 2023-</p> <p>GROWING GOOD PEOPLE FOR A RAPIDLY CHANGING WORLD HE WAIHANGATANGA O TE TANGATA PAI I ROTO I TENEI AO HURUHURI</p> <p>VISION: To see Ōpunakē High School students aspire to be self-motivated, resilient, life-long learners, who show empathy for others with a strong connection to culture and community.</p> <p>HUAHAU WHAI HUA PATHWAYS</p> <ul style="list-style-type: none"> - To open individual learning pathways that support student success - Provide an innovative curriculum and responsive approaches to teaching and learning - Promote opportunities to develop staff capacity <p>HAUORA WELLBEING</p> <ul style="list-style-type: none"> - To provide a sustainable environment where all members of Ōpunakē High School feel safe, supported, connected, included and respected. <p>HAPORI COMMUNITY CONNECTIONS</p> <ul style="list-style-type: none"> - Enhance relationships with local Māori, whānau and iwi - Strengthen and grow connections and partnerships that support learning for all our students - Build inclusive relationships within our kura and with our community </div> <p>Ōpunakē High School works hard to develop a bi-cultural approach to policies, plans and practices which respect our two main cultures and which acknowledges the unique position of Māori.</p> <p>Fostering understanding and respect for all things Maori is achieved through the following strategies.</p> <ul style="list-style-type: none"> Establishment of Te Wharekura o Ōpunakē. Whole school powhiri to welcome new students and staff. Karakia, school waiata and waiata are taught and then used in school assemblies, staff & BOT meetings and whānau mentor classes.

	<ul style="list-style-type: none"> • The Hapu programme includes bi-cultural activities each term. • Year 9 and 10 students have a compulsory Te Reo Māori course – a core subject as part of the junior curriculum. • Te Reo Māori, Te Ao Māori are offered as a full-time course at each year level. • All Year 9 students will complete kapa haka programme weekly and will have opportunities to perform at school events along with Y10-13 students who have opted in • Cultural leaders Academy affiliated with Te Kura • Māori Performing Arts Class offered • Students visit Marae, compulsory for all Year 9 and 10 students. • The Board of Trustees consults with Māori through the Whānau hui. • A teacher-led bi-cultural committee helps foster Tikanga Māori through the school. • Te Ao Māori liaison to SLT • Liaise with agencies to reach Māori Whānau. • Introduction of Te Wero Taiohi. • Te Kahui Whetu – staff Kapa Haka group has been running for 4 years. • Annual report to Nga Ruahine Kaumatua Hui. • Liaise with iwi around local and national events of historical importance and education plans. <p>Should a parent or guardian request a higher level of Tikanga and/or Te Reo than is currently offered in the school we would, in consultation with the whanau, explore the following possibilities:</p> <ul style="list-style-type: none"> • Placement in an appropriate level of study from Year 9 to Year 13 • Dual enrolment with the Correspondence School • Linking with a neighboring school for parts of the day • Utilizing the assistance of appropriate resource people <p>The Board of Trustees is establishing a Wharekura on site and this is part of our rationalization and 10 year property plan submitted to the ministry.</p> <p>Increase in maori staff working at the kura.</p>
How have you enhanced the abilities of individual employees?	?
How are you recognising the employment requirements of women?	as per EEO policy
How are you recognising the employment requirements of persons with disabilities?	<i>Open conversation, and responsive to needs.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:



Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	x	
Has this policy or programme been made available to staff?	x	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	x	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	through h and s	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	through h and s/policy review	
Does your EEO programme/policy set priorities and objectives?		x



Ōpunakē High School Te Kura Tuarua o Ōpunakē Annual Plan

Revised 2024

Our Vision:	<i>Growing Good People for a Rapidly Changing World</i>
Our Values:	<i>DREAMS - Diligence, Respect, Exceeding Expectations, Aroha, Mana & Sustainability</i>
2024 Annual Goal:	<i>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.</i>

Principals' endorsement:	
School Boards' endorsement:	
Submission date to Ministry of Education:	30.04.2024

Ōpunakē High School

Te Kura Tuarua o Ōpunakē



STRATEGIC PLAN 2023-

GROWING GOOD PEOPLE FOR A RAPIDLY CHANGING WORLD
HE WAIHANGATANGA O TE TANGATA PAI I ROTO I TENEI AO HURIHURI

VISION: To see Ōpunakē High School students aspire to be self-motivated, resilient, life-long learners, who show empathy for others with a strong connection to culture and community.

HUARAHĪ WHAI HUA | PATHWAYS

- To open individual learning pathways that support student success
- Provide an innovative curriculum and responsive approaches to teaching and learning
- Promote opportunities to develop staff capacity

HAUORA | WELLBEING

- To provide a sustainable environment where all members of Ōpunakē High School feel safe, supported, connected, included and respected.

HAPORI | COMMUNITY CONNECTIONS

- Enhance relationships with local Māori, whanau and iwi

- Strengthen and grow connections and partnerships that support learning for all our students
- Build inclusive relationships within our kura and with our community



OBJECTIVES

1

LEARNERS AT THE CENTRE

Learners with their whānau are at the centre of education

2

BARRIER FREE ACCESS

Great education opportunities and outcomes are within reach for every learner

3

QUALITY TEACHING AND LEADERSHIP

Quality teaching and leadership make the difference for learners and their whānau

4

FUTURE OF LEARNING AND WORK

Learning that is relevant to the lives of New Zealanders today and throughout their lives

VALUES



Implementation of the Statement of National Education and Learning Priorities (NELPs) in schools and kura

Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters, for example by ensuring their strategic goals align to the NELP priorities.

	Objective	Actions for schools and kura		
LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	1. Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	1.1 Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours	1.2 Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying	1.3 Create a safe and inclusive culture where diversity is valued and all learners/ākonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong
	2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	2.1 Partner with family and whānau to equip every learner/ākonga to build and realise their aspirations	2.2 Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākonga, staff and whānau Identify and respond to learner/ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations	2.3 Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori Collaborate with Māori communities to invest in, develop and deliver Māori medium learning
BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs	3.1 Make use of targeted Ministry of Education funding to reduce parental fees and help address other financial barriers, such as food, clothing and transport, and support whānau and Pacific families to apply for funding available to reduce the costs of ECE	3.2 Ensure disabled learners/ākonga and staff, those with learning support needs, and neurodiverse learners/ākonga, are safe and included in their early learning service, and their needs are supported	3.3 Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing and participating in early learning
	4. Ensure every learner/ākonga gains sound foundation skills, including language*, literacy and numeracy	4.1 Ensure all learners/ākonga have ongoing opportunities to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills	4.2 Identify learners/ākonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists	4.3 Value the heritage languages spoken by Pacific learners/ākonga, and provide opportunities to use and to build on them
QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānau	5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning	5.1 Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture	5.2 Use development opportunities for teachers/kaiako and leaders to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori	5.3 Talk with learners/ākonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement
	6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce	6.1 Identify gaps in teaching capability and invest in opportunities for teachers/ kaiako and staff to strengthen teaching, leadership and learning support	6.2 Develop teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches	6.3 Expect and support teachers/ kaiako to build their understanding of learners'/ākonga contexts, including languages spoken at home, histories, stories and cultural values, to provide culturally responsive teaching
FUTURE OF LEARNING AND WORK Learning that is relevant to the lives of New Zealanders today and throughout their lives	7. Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work	7.1 Support learners/ākonga to see the connection between what they're learning and the world of work	7.2 Break down ethnic, gender and socioeconomic stereotypes around education and career pathways, including for girls and young women	7.3 Collaborate with industries, employers and tertiary education providers to plan for successful transitions to enable all learners/ākonga to succeed in education

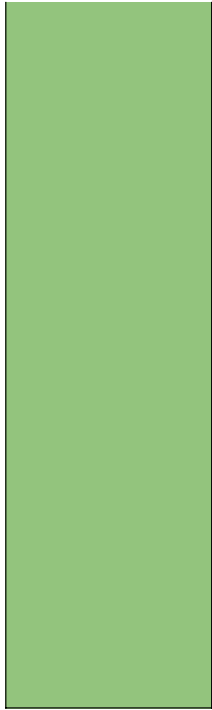
	DILIGENCE	RESPECT	EXCEEDING EXPECTATIONS	AROHA	MANA	SUSTAINABILITY
STUDENTS	<i>Focussing on success in all aspects of their lives. Setting goals and giving 100% to achieve them.</i>	<i>Fostering positive relationships with our peers, teachers, community and environment.</i>	<i>Doing more than what's expected, not just meeting standards.</i>	<i>Caring for ourselves, our peers and our community. Helping to ensure no-one falls out of the waka</i>	<i>Having pride in myself and my school. Through actions, develop the mana of our peers and school.</i>	<i>Showing care and aroha for their learning environments. Recognising and respects Aotearoa's bicultural and natural heritage.</i>
STAFF	<i>Demonstrating a continued focus on ensuring the development of the curriculum is future focussed, both inside and outside of the classroom.</i>	<i>Inquiring into our practise by reviewing, reflecting and improving our teaching" to ensure the diverse needs of our learners are met.</i>	<i>Setting and planning for high expectations of student achievement, wellbeing and citizenship. Continually seeking improvement in all that we do.</i>	<i>Embracing Tikanga māori, embedding culturally responsive pedagogies and understanding the deep history of Taranaki and Ngā Ruahine tangata whenua.</i>	<i>Ensuring each student develops their talents and passions and utilises their individual strengths to grow the community's mana through individual pathways.</i>	<i>Giving opportunities for students to act as kaitiaki of their rohe, be that in school, locally, nationally or on the global stage. Support each other with a working environment which sustains hauora.</i>
BOARD	<i>Setting and overseeing of the school's direction which is strategic, inclusive and collaborative</i>	<i>Being responsive to the students, community and society's needs. Always being future focussed, open and reviewing past, present and future</i>	<i>Using robust self-review practices to evaluate the effectiveness of the Board and direction of the kura.</i>	<i>Ensuring the highest levels of academic, sporting and cultural achievements are reached by all akonga. Motivating and celebrating the achievements of our community</i>	<i>Promoting the mana of our akonga, school and community. Focusing on increasing the mana and success of our priority learners.</i>	<i>Supporting, promoting, and creating environmentally stable, and sustainable systems, spaces, and opportunities.</i>

Strategic Area + Objective	Baseline Data	Targets		NELPs	Tasks	NELP check	Objective
HUARAHĪ WHAI HUA / PATHWAYS 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, including endorsements at level 1,2, 3 and scholarships. 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 achieve Level 1 literacy in Year 11. Māori students are consistently over represented each year, in this data	See tab: Longitudinal Results	1.1	Increase NCEA overall achievement: Level 1 - from 88.3 % in 2023 to 95% Level 2 - from 85.2 % in 2023 to 95% Level 3 - from 91.5 % in 2023 to 95%	A2 B3	Excellence in the next 5 mins - school wide focus/3Ps/Phones off brains on Obtain increased TA staffing to support increased student learning needs.	A: LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	1.Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying
		1.2	Increase NCEA Māori achievement: Level 1 - from 86.2% to 95% Level 2 - from 77.3 % to 95% Level 3 - from 88.2 % to 95%	A2 B3 B4	Support Scholarship students Support staff around NCEA refresh implementation		2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures
		1.3	Increase merit and excellence (combined) endorsements to 30% at NCEA Level 1, 2 and 3, with a greater focus on excellence.	A2 B4	Staff upskill on teaching to M/E, and identify students with M/E capability and support to success.	B: BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs
	1.4	Identify and use effective and consistent literacy strategies across the curriculum in year 9 and year 10, involving whanau in the korero Use literacy data to highlight what is working and what is not working and for whom.	B4 C6	Year 11 at risk of not passing level 1 identified. Parents informed. Pathways in place Year 11 in need of support identified. Parents informed, supports in place. AsTTle testing in term 1: For year 9 students, week 1, staff to mark as pd. Results discussed at IDPs AsTTle testing in term 4: For year 9 and 10, results discussed at year 9 course selection. Year 10 underpin pathways for year 11. Booster group formed, and lead to liaise with whanau and lit committee. Literacy reports given out at IDPs. Global focus on Explain: paragraphs, and organisation, staff using performance indicators for pedagogical practice. Principal observations for staff PGC, Principal to have overview of all junior students, and a line of site for literacy pathways - part of Principal's PGC. 2-3 WTE tasks per trimester for each curriculum area.	4. Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy		

	1.5	Grow TWK as an avenue for academic success for our maori students,, and normalise use of te reo and tikanga across the school		<p>Targeted staffing</p> <p>Acquire funding for Kapa Haka tutor</p> <p>Offer support for scholarship for bilingual students</p> <p>Whole school tikanga/waiata development with an increased focus on junior school</p> <p>Whole staff kapa korero/Te Kahui whetu</p> <p>Increase options for engaging with te reo/matauranga maori</p> <p>Increase number of electives which have a tikanga maori/toi maori/matauranga maori/te reo maori skill base</p> <p>Deliver extension in Science - identified students (Sci Fair opportunities & Scholarship)</p>	<p>C: QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānauC</p>	5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning
	1.6	Extend gifted and talented to learning beyond school curriculum, support in response to current student capability.	A2, B4, C5	<p>Deliver extension in Te Reo - identified students</p> <p>Constantly be alert to, and respond with opportunities to areas of extension, and passion</p> <p>Streamline WhyOra, and target students</p>		6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce
	1.7	Increase opportunities for learning outside the classroom, and collaboration with employers and organisations, along with in school trades based learning.	<p>A2, D7</p> <p>D7</p>	<p>Establish a more effective system around work experience.</p> <p>Opportunities to gain NCEA through alternative pathways.</p> <p>Establish more whole day courses to align with trades/work routines.</p> <p>Create a lead for Trades development on site at kura: Kaiarahi Mahi Ringa Raupā.</p> <p>Develop on site real world learning in Agriculture.</p>	<p>D: FUTURE OF LEARNING AND WORK Learning that is relevant to the lives of New Zealanders today and throughout their lives</p>	7. Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work

		1.8	Support students to be self motivated, resilient, reflective, knowledgeable and self managing to enable access to careers of choice.	A1, C5	Whole staff focus on PB4L Whole staff focus on RJ Strengthen Manakitanga time through Deans support and learning conversations around hauora, diversity, inclusion, pathways, dreams and learning relationships 100% uptake of mana tane/wahine camps Hauora coach Awahi mai, awahi atu		
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Strategic Area + Objective	Baseline Data	Targets	NELPs	Tasks	NELP check	Objective
HAUORA / WELLBEING We will use PB4L, ka ora ka ako, greater kaiko cultural capability, strengthening feeder school connections, kaimanaaki programmes and opportunities for māori to succeed as māori, to increase student resilience, presence, engagement, and academic success with a particular focus on Māori students. Our attendance continues to be low for all, with a 5% gap between maori and pakeha.		2.1 Increase Māori attendance rates to match that of other student groups (expectation 90%). Increase overall attendance rates to 90% attendance for at least 70% of students Reduce numbers of students attending below 70% to below 10% Reduce truancy rates	A1 A2 B3 C5 C6	Strengthen attendance system and realise through deans and kaimanaaki. Engaging junior curriculum which supports and challenges ākonga Use a rewards (pb4l) based system (through my mahi) to promote and celebrate consistent attendance Effective use of Attendance coordinators Utilise Awahi mai, awahi atu to support ākonga with engagement	A: LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	1. Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying
						2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures
		Grow good people, build inclusive relationships within school and wider local and global community. Grow robust conversations around PGC with a focus on feedforward and high expectation relationships, and student resilience.	A1 A2 D7 A1	Offer kapa haka, te reo, and matauranga māori, waka ama, blue light. Look at effects of these on increased engagement, achievement, attendance and resilience in school. Offer Trades based opportunities in junior curriculum Focus on other countries during Manaakitanga time (diversity day) Grow expertise in middle management to promote reflective, practice sharing conversations on teaching practice through medium of RBL Undertake overseas cultural and sporting tour	B: BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	4. Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy
		2.2				



2.3	Increase opportunities for students in sports teams, performing arts, and leadership at both low and high levels. Increase exposure as well as excellence.	A2	<p>Have junior/senior boys and girls teams in many codes.</p> <p>Have a musical/performing arts event.</p> <p>Grow size band/choir.</p> <p>Promote leadership opportunities to students, and seek out/create opportunities for ākonga</p> <p>Undertake overseas cultural and sporting tour</p> <p>Expose students to the arts</p>	C: QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānauC	5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning
2.4	Real world sustainable/agricultural issues addressed and resolved, across curriculum, and for ka ora ka ako programme	A1, B3, 7D	<p>Employ a Sustainability Coordinator - work with depts on deepening sustainable values and actions</p> <p>Agriculture/Sustainability/Technology/Science - collaborate on projects for sustainability/trades</p> <p>Apply for Curious Minds funding for Soil Science project</p> <p>Sustainability elective development into real life projects/career pathways</p>		6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

Strategic Area + Objective	Baseline Data	Targets		NELPs	Tasks	NELP check	Objective
HAPORI / COMMUNITY CONNECTIONS To use kaimanaaki programmes and community based events and experts to increase community involvement in our kura, along with our kura's involvement in community, with a particular focus on engagement of Māori whānau. 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 both our Maori and European students, we did not meet our targets in 2023 for all ākonga.		3.1	Continue with IDP engagement of Māori whānau at 90% Continue with 90%+ of KRT engagement Ensure communication with whanau is data driven, based on accurate feedback, and feedforward. Ensure all students having high calibre IDPs.	A1 A2 B3	Create whanau friendly space and time around IDPs Strategic staffing of whānau Awhina, double staffing in places Increase Maori representation on Guidance team PD and upskilling around IDP conversations for all staff. Robust, timelined, accurate reporting with priority on numeracy and literacy.	A:LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	1.Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying
							2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures
		3.2	Increase whānau attendance at school events, promote an open, welcoming, all inclusive kura.	A1 A2 B3	Have a hangi once a term Re-establish gala day Involve other school supporters to organise school events Timely and appropriate marketing, raising of awareness Re-establish Diversity day	B: BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs
							4. Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy
							5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning
		3.4	Create more opportunites for connections with feeder schools. , and high profile our ākonga in the rohe, and increase participation/run community events.	A2	Prefect organised events Creation of a Transitions Director Re-connect around literacy Continue with Coastal leaders event, and other prefect organised events. Pitch Week Enrolment Coaching students around sport Junior Technology improvement	C: QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānauC	6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce
							D: FUTURE OF LEARNING AND WORK Learning that is relevant to the lives of New Zealanders today and throughout their lives

		3.5	Interact with iwi, rohe and experts in matauranga maori and te reo to grow staff and students who are culturally aware in tikanga and te reo. Increase visual presence of maori art and culture in the kura.	A2 C5	Continue to liaise with Taranaki iwi around the wharekura Staff engage in kapa korero once a week Staff represent at Te Kahui Whetu Students compete in Puanga Employ kapa haka tutor and develop ropu Junior school learnings in Aotearoa Histories Puanga whole school/rohe celebration Te wiki o te reo whole school activities Engage with iwi re: centenary celebration		
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	Key Improvement Strategies to Achieve Strategic Vision		Specifics
PROPERTY Utilise our property plan to create innovative and upgraded learning spaces for our students Develop Wharekura as the heart of the school Use community voice to inform future property development at Ōpunakē High School.	4.1	Complete interior of wharekura	Scope reviewed Tender accepted Project opened Work underway
	4.2	Covered Ways replacement, Roofing and Cladding replacement (waiting on MoE plans for D/F)	Solution identified Plans drawn Work underway
	4.3	Ministry led work on D and F block	Scope reviewed Regular updates from MoE
	4.4	Electrical Infrastructure Upgrade Blocks E and J (wharekura) (waiting on MoE plans for	J to happen at same time as wharekura interior work
	4.5	Heating and Boiler replacement (waiting on MoE plans for D/F)	Project opened - solution identified and work underway
	4.6	Cyclical Maintenance as scheduled	Review schedule to ensure it aligns with updated works around the kura.
	4.7	Provision for flooding	
FINANCE Operate within annual grants Resource strategically to fulfil strategic aims	5.1	Ensure banking staffing is managed to a zero balance by pay period 26 2024.	Regular Finance meetings Banking Staffing checks
	5.2	Ensure the deficit budget is cash neutral.	
HEALTH AND SAFETY Provide safe physical and emotional environment for all members of our school community	6.1	Tag testing continued throughout the whole school.	Tag testing schedule in place and checked off
	6.2	Review all EOTC incidents	Regular H&S meetings H&S reported on at Board meetings
	6.3	Site inspections completed twice a year to identify any issues	
	6.4	Ensure Health and Safety reporting is occurring at all levels of the school.	Council to clear all drains Look at base of hedging to allow water to flow off site

PERSONNEL

7.1

When teaching vacancy occurs give consideration to the strategic plan and EEO in each appointment process

Longitudinal Results										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	Target
L1 – all	80	83.6	85.7	81.4	83.6	90.3	86	85	88.3	95
L 1 Māori	73.3	75	72.4	75	80	85	77	82	86.2	95
L1 Pasifika	N/A	100	100	N/A	75	100	100	100	100	95
L1 Merit Endorsement	16.7	11.5	9.1	12.3	12.5	21.4	16	30	15.1	
L1 Excellence Endorsement	5	16.4	18.2	15.8	10.7	21.4	13	4	7.5	30
L2 All	93.1	85.5	81.5	78.8	88.9	87	86	88	85.2	95
L2 Māori	96.3	80.6	71	64.2	85.2	84	87	76	77.3	95
L2 Pasifika	100	N/A	100	77.8	N/A	80	90	N/A	100	95
L2 Merit Endorsement	11.1	13.6	5.7	5.1	7.1	4.3	20	11	4.3	
L2 Excellence Endorsement	3.7	6.8	13.2	15.4	12.5	12.5	9	9	6.5	30
L3 All	68.6	65.2	67.9	62	74.1	95.2	81	82	91.5	95
L3 Māori	57.9	59.1	56.5	50	44.4	88	84	82	88.2	95
L 3 Pasifika	100	100	N/A	N/A	100	100	100	N/A	n/a	95
L3 Merit Endorsement	29.6	31.6	14.7	10	7.5	12	9	17	11.6	
L3 Excellence Endorsement	14.3	3.3	2.8	16.1	20	8	12	8	7	30

Longitudinal Attendance Statistics											
Year level	2017	2018	2019	2020	2021%	2022%	2022 MAO	2023	2023 MAO		
9	87.6	88.3	85.3	84	83%	80%	77%	83%	80%		
10	86.7	85.4	81.8	82	77%	76%	71%	89%	89%		
11	87.3	84.4	81	84	77%	73%	71%	73%	90%		
12	79.8	84.4	80.7	79	78%	73%	65%	68%	50%		
13	80.7	84.4	79.5	78.5	67%	66%	71%	82%	75%		
All	83.1	86.2	82.2	82.25	77%	74%	71%	79%	77%		
Year	Term	Total	# of students attending (% of days)				% of students attending (% of days)				
		Students	90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70	
2022	1	310	46	87	86	91	14.8	28.1	27.7	29.4	
	2	293	47	100	65	81	16	34.1	22.2	27.6	
	3	289	66	72	65	86	22.8	24.9	22.5	29.8	
	4	130	27	36	28	39	20.8	27.7	21.5	30	
2023	1	328	160	79	42	47	48.8	24.1	12.8	14.3	
Year Level	Year	Term	Total students	# of students attending (% of days)				% of students attending (% of days)			
				90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70
Year 9	2022	1	74	15	25	22	12	20.3	33.8	29.7	16.2
		2	74	14	32	17	11	18.9	43.2	23	14.9
		3	75	26	21	14	14	34.7	28	18.7	18.7
		4	73	16	22	14	21	21.9	30.1	19.2	28.8
	2023	1	89	43	23	15	8	48.3	25.8	16.9	9
Year 10	2022	1	55	7	19	16	13	12.7	34.5	29.1	23.6
		2	59	7	14	17	21	11.9	23.7	28.8	35.6
		3	57	11	17	12	17	19.3	29.8	21.1	29.8
		4	57	11	14	14	18	19.3	24.6	24.6	31.6
	2023	1	73	32	17	11	13	43.8	23.3	15.1	17.8
Year 11	2022	1	64	9	15	17	23	14.1	23.4	26.6	35.9
		2	59	8	22	12	17	13.6	37.3	20.3	28.8
		3	59	9	20	12	18	15.3	33.9	20.3	30.5
		4	0	0	0	0	0				
	2023	1	65	39	12	4	10	60	18.5	6.2	15.4
Year 12	2022	1	66	10	15	19	22	15.2	22.7	28.8	33.3
		2	59	12	17	13	17	20.3	28.8	22	28.8
		3	57	14	6	15	22	24.6	10.5	26.3	38.6
		4	0	0	0	0	0				
	2023	1	54	22	16	7	9	40.7	29.6	13	16.7
Year 13	2022	1	51	5	13	12	21	9.8	25.5	23.5	41.2
		2	42	6	15	6	15	14.3	35.7	14.3	35.7
		3	41	6	8	12	15	14.6	19.5	29.3	36.6
		4	0	0	0	0	0				

[illegible]

Year	Term	Total	# of students attending (% of days)				% of students attending (% of days)						
		Students	90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70			
2022	4	130	27	36	28	39	20.8	27.7	21.5	30			
2023	1	328	160	79	42	47	48.8	24.1	12.8	14.3			
	2	317	102	82	60	73	32.2	25.9	18.9	23			
	3	303	91	90	53	69	30	29.7	17.5	22.8			
	4	160	47	52	28	33	29.4	32.5	17.5	20.6			
Year Level	Year	Term	Total students	# of students attending (% of days)				% of students attending (% of days)					
				90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70		
Year 9	2022	4	73	16	22	14	21	21.9	30.1	19.2	28.8		
	2023	1	89	43	23	15	8	48.3	25.8	16.9	9		
		2	87	28	26	17	16	32.2	29.9	19.5	18.4		
		3	86	27	24	18	17	31.4	27.9	20.9	19.8		
Year 10		4	87	25	24	18	20	28.7	27.6	20.7	23		
	2022	4	57	11	14	14	18	19.3	24.6	24.6	31.6		
	2023	1	73	32	17	11	13	43.8	23.3	15.1	17.8		
		2	74	31	17	12	14	41.9	23	16.2	18.9		
		3	75	28	27	10	10	37.3	36	13.3	13.3		
Year 11		4	73	22	28	10	13	30.1	38.4	13.7	17.8		
	2022	4	0	0	0	0	0						
	2023	1	65	39	12	4	10	60	18.5	6.2	15.4		
		2	59	20	14	13	12	33.9	23.7	22	20.3		
		3	54	17	12	11	14	31.5	22.2	20.4	25.9		
Year 12		4	0	0	0	0	0						
	2022	4	0	0	0	0	0						
	2023	1	54	22	16	7	9	40.7	29.6	13	16.7		
		2	49	11	13	10	15	22.4	26.5	20.4	30.6		
		3	44	13	12	7	12	29.5	27.3	15.9	27.3		
Year 13		4	0	0	0	0	0						
	2022	4	0	0	0	0	0						
	2023	1	47	24	11	5	7	51.1	23.4	10.6	14.9		
		2	48	12	12	8	16	25	25	16.7	33.3		
		3	44	6	15	7	16	13.6	34.1	15.9	36.4		
Year 9-13		4	0	0	0	0	0						
	2022	4	130	27	36	28	39	20.8	27.7	21.5	30		
	2023	1	328	160	79	42	47	48.8	24.1	12.8	14.3		
		2	317	102	82	60	73	32.2	25.9	18.9	23		
		3	303	91	90	53	69	30	29.7	17.5	22.8		
		4	160	47	52	28	33	29.4	32.5	17.5	20.6		
Ethnic grouping	Year	Term	Total Students	# of students attending (% of days)				% of students attending (% of days)					
				90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70		
Māori	2022	4	63	11	10	13	29	17.5	15.9	20.6	46		
	2023	1	149	62	37	19	31	41.6	24.8	12.8	20.8		

Pacific		2	137	36	36	28	37	26.3	26.3	20.4	27	
		3	128	24	44	19	41	18.8	34.4	14.8	32	
		4	71	16	26	14	15	22.5	36.6	19.7	21.1	
	2022	4	2	0	1	0	1	0	50	0	50	
	2023	1	10	3	1	3	3	30	10	30	30	
Asian		2	10	3	2	0	5	30	20	0	50	
		3	11	1	4	1	5	9.1	36.4	9.1	45.5	
		4	9	2	1	1	5	22.2	11.1	11.1	55.6	
	2022	4	9	4	4	0	1	44.4	44.4	0	11.1	
	2023	1	16	10	4	1	1	62.5	25	6.3	6.3	
MELAA		2	16	6	2	4	4	37.5	12.5	25	25	
		3	15	8	4	1	2	53.3	26.7	6.7	13.3	
		4	9	7	2	0	0	77.8	22.2	0	0	
	2022	4	0	0	0	0	0					
	2023	1	3	2	1	0	0	66.7	33.3	0	0	
Other		2	4	0	4	0	0	0	100	0	0	
		3	4	3	1	0	0	75	25	0	0	
		4	3	1	1	1	0	33.3	33.3	33.3	0	
	2022	4	1	1	0	0	0	100	0	0	0	
	2023	1	3	2	1	0	0	66.7	33.3	0	0	
European / Pākehā		2	3	1	1	0	1	33.3	33.3	0	33.3	
		3	3	1	1	0	1	33.3	33.3	0	33.3	
		4	2	0	1	0	1	0	50	0	50	
	2022	4	100	22	30	21	27	22	30	21	27	
	2023	1	257	132	64	32	29	51.4	24.9	12.5	11.3	
All		2	252	90	69	44	49	35.7	27.4	17.5	19.4	
		3	239	80	71	45	43	33.5	29.7	18.8	18	
		4	130	35	49	21	25	26.9	37.7	16.2	19.2	
	2022	4	130	27	36	28	39	20.8	27.7	21.5	30	
	2023	1	328	160	79	42	47	48.8	24.1	12.8	14.3	
% of Days Attended	Percent of Absence by Reason											
	Justified absences					Unjustified absences						
		(O) Justified Over	(U) Stood	(J) Other Justified			(G) Holiday	(E) Other Unjustified	(?) Unknown			
	(M) Illness		Down/Susp'd		All	(T) Truant				All		
0-70%	35.6	0	0.6	6.7	42.8	29.6	2.3	16.7	8.5	57.2		
70-80%	45.4	0	1.6	5.6	52.6	18.3	1.2	13.6	14.3	47.4		
80-90%	59.9	0	0	9.6	69.5	4.1	3.4	11.2	11.8	30.5		
0-90%	44.6	0	0.7	7.2	52.5	19.9	2.3	14.5	10.8	47.5		
90-100%	38	0	0	9.4	47.4	4.8	0.7	23.2	24	52.6		
All	44.1	0	0.6	7.4	52.1	18.8	2.2	15.1	11.8	47.9		

Whānau Engagement 2022									
IDP Data (T3) 2022		Other	2023	2023 IDP overall stats		Other			
Completion of year 10 IDP		Parent/teacher interviews - 145 interviews (35 whānau)							
	97%		98%		2023	2023 MAO		Mao	
Completion of year 11 IDP	90%	Sports Prizegiving	90%	Yr 9	83%	80%			
Completion of year 12 IDP	92%	EOY Prizegiving - well attended by Awhina (historically at	78%	10	89%	89%	97%		
Completion of year 13 transition day	88%		n/a	11	73%	90%	90%		
Overall IDP engagement	92% - Target met		89%	12	68%	50%	92%		
Awhina	72% - Target not met		91 + 88+ 100 = 279 ave = 93%	13	82%	75%			
2023				Total	79%	77%	92%	72%	
Local Schools		Community Group, Events, Connections							
Awhi mai awhi atu initiative (Mt SPA)		Aotea iwi (Tiny Homes)							
Course Selection - large turnout		Tiny Homes - raft of local and wider expertise							
Leadership Day for Y8's		involvement and sponsorship							
Kuranui Exchange		Loop track - planting over mulitple days							
Literacy Hui (all schools except Manaia + Kindy)		Beach clean up - Y9 and Y13							
Open Day - 140+ Y8 students in attendance		Maize maze - hundreds in attendance							
Relay Our Way (Tomorongo attended)		Puanga - 200+ in attendance							
		BINGO night - 130+ in attendance							
		Community support at Bball Nationals							
		ANZAC parade - Head girl speech to community							
		Residential home support - prefect gardening day							
		Marae support - Kuranui exchange							
		Relay Our Way							