

# OTAHUHU COLLEGE

## GROUP ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

**Ministry Number:** 88  
**Principal:** Neil Watson  
**School Address:** Mangere Road, Otahuhu, Auckland  
**School Postal Address:** Private Bag 93 317, Auckland 1640  
**School Phone:** 09 963 4000  
**School Email:** [mwu@otahuhucollege.school.nz](mailto:mwu@otahuhucollege.school.nz)

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Fita Lolo	Chair Person	Elected	Jun-22
Neil Watson	Principal	ex Officio	Current
Sei Brown	Parent Representative	Elected	Jun-22
Viliami Latu	Parent Representative	Elected	Jun-22
Rae Nield	Parent Representative	Elected	Jun-22
Caroline Tuuau	Student Representative	Elected	Dec-20
Julie Rogers	Staff Representative	Elected	Jun-22

**Accountant / Service Provider:** S.A.J. Services Ltd

# OTAHUHU COLLEGE

Group Annual Report - For the year ended 31 December 2020

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# Otahuhu College

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the group.

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

FIFITA VEA LOLO

Full Name of Board Chairperson

Neil Michael Watron

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

24.5.2021

Date:

24.5.21.

Date:

Otago College  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>							
Government Grants	2	12,423,657	11,935,165	11,634,804	12,423,657	11,935,165	11,634,804
Locally Raised Funds	3	1,181,749	229,006	1,413,383	1,186,749	229,006	1,423,383
Interest Earned		11,212	35,000	32,269	14,187	35,000	36,442
<b>Total revenue</b>		<b>13,616,618</b>	<b>12,199,171</b>	<b>13,080,456</b>	<b>13,624,593</b>	<b>12,199,171</b>	<b>13,094,629</b>
<b>Expenses</b>							
Locally Raised Funds	3	1,689	5,200	5,209	1,689	5,200	5,209
Learning Resources	4	8,223,072	7,382,796	8,213,337	8,223,072	7,382,796	8,213,337
Administration	5	410,235	422,632	442,610	419,482	422,632	449,966
Finance		6,192	15,000	14,410	6,192	15,000	14,410
Property	6	3,991,843	3,748,173	3,841,078	3,991,843	3,748,173	3,841,078
Depreciation	7	500,079	550,001	540,033	500,079	550,001	540,033
Loss on Disposal of Property, Plant and Equipment		4,974	-	1,080	4,974	-	1,080
<b>Total expenses</b>		<b>13,138,084</b>	<b>12,123,802</b>	<b>13,057,757</b>	<b>13,147,331</b>	<b>12,123,802</b>	<b>13,065,113</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>478,534</b>	<b>75,369</b>	<b>22,699</b>	<b>477,262</b>	<b>75,369</b>	<b>29,516</b>
<b>Other Comprehensive Revenue and Expenses</b> <i>Item that will not be reclassified to surplus(deficit)</i>							
Gain on equity investment revaluations	25	-	-	-	-	-	-
<b>Total other comprehensive revenue and expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>478,534</b>	<b>75,369</b>	<b>22,699</b>	<b>477,262</b>	<b>75,369</b>	<b>29,516</b>

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

Otahuhu College  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	School Budget (Unaudited) 2020 \$	Actual 2019 \$	Actual 2020 \$	Group Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		3,795,263	3,873,642	3,772,564	3,932,234	4,010,613	3,902,718
Total comprehensive revenue and expense for the year		478,534	75,369	22,699	477,262	75,369	29,516
<i>Capital Contributions from the Ministry of Education</i>							
Contribution - Furniture and Equipment Grant		26,475	-	-	26,475	-	-
<b>Equity at 31 December</b>	25	<u>4,300,272</u>	<u>3,949,011</u>	<u>3,795,263</u>	<u>4,435,971</u>	<u>4,085,982</u>	<u>3,932,234</u>
Retained Earnings		4,300,272	3,949,011	3,795,263	4,435,971	4,085,982	3,932,234
<b>Equity at 31 December</b>		<u>4,300,272</u>	<u>3,949,011</u>	<u>3,795,263</u>	<u>4,435,971</u>	<u>4,085,982</u>	<u>3,932,234</u>

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

**Otahuhu College**  
**Statement of Financial Position**  
As at 31 December 2020

	Notes	2020	School	2019	2020	Group	2019
		Actual	2020	Actual	Actual	2020	Actual
		\$	Budget	\$	\$	Budget	\$
			(Unaudited)			(Unaudited)	
			\$			\$	
<b>Current Assets</b>							
Cash and Cash Equivalents	8	1,309,854	852,969	777,600	1,331,400	869,487	794,118
Accounts Receivable	9	563,080	49,938	454,314	563,218	50,352	454,728
GST Receivable		9,944	59,241	61,777	9,944	59,241	61,777
Prepayments		21,007	6,210	6,214	21,007	6,210	6,214
Inventories	10	63,186	55,379	55,379	63,186	55,379	55,379
Investments	11	1,101,883	-	-	1,226,453	121,345	121,345
		<u>3,068,954</u>	<u>1,023,737</u>	<u>1,355,284</u>	<u>3,215,208</u>	<u>1,162,014</u>	<u>1,493,561</u>
<b>Current Liabilities</b>							
Accounts Payable	13	778,291	273,019	677,395	788,846	274,325	678,701
Revenue Received in Advance	14	308,234	26,761	18,482	308,234	26,761	18,482
Provision for Cyclical Maintenance	15	-	22,500	-	-	22,500	-
Finance Lease Liability - Current Portion	16	48,811	71,944	71,944	48,811	71,944	71,944
Funds held in Trust	17	8,279	-	8,279	8,279	-	8,279
Funds held for Capital Works Projects	18	627,031	-	-	627,031	-	-
Funds held on behalf of Kiwi Park Cluster	19	101,153	101,153	101,153	101,153	101,153	101,153
		<u>1,871,799</u>	<u>495,377</u>	<u>877,253</u>	<u>1,882,354</u>	<u>496,683</u>	<u>878,559</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,197,155</u>	<u>528,360</u>	<u>478,031</u>	<u>1,332,854</u>	<u>665,331</u>	<u>615,002</u>
<b>Non-current Assets</b>							
Property, Plant and Equipment	12	3,301,175	3,589,181	3,589,181	3,301,175	3,589,181	3,589,181
Work In Progress		1,766	-	-	1,766	-	-
		<u>3,302,941</u>	<u>3,589,181</u>	<u>3,589,181</u>	<u>3,302,941</u>	<u>3,589,181</u>	<u>3,589,181</u>
<b>Non-current Liabilities</b>							
Provision for Cyclical Maintenance	15	194,869	121,382	224,801	194,869	121,382	224,801
Finance Lease Liability	16	4,955	47,148	47,148	4,955	47,148	47,148
		<u>199,824</u>	<u>168,530</u>	<u>271,949</u>	<u>199,824</u>	<u>168,530</u>	<u>271,949</u>
<b>Net Assets</b>		<u>4,300,272</u>	<u>3,949,011</u>	<u>3,795,263</u>	<u>4,435,971</u>	<u>4,085,982</u>	<u>3,932,234</u>
<b>Equity:</b>							
Accumulated surplus/deficit	25	4,300,272	3,949,011	3,795,263	4,435,971	4,085,982	3,932,234
<b>Total equity</b>		<u>4,300,272</u>	<u>3,949,011</u>	<u>3,795,263</u>	<u>4,435,971</u>	<u>4,085,982</u>	<u>3,932,234</u>

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

Otahuhu College  
**Statement of Cash Flows**  
For the year ended 31 December 2020

	Notes	2020	School	2019	2020	Group	2019
		Actual	2020	Actual	Actual	2020	Actual
		\$	Budget	\$	\$	Budget	\$
			(Unaudited)			(Unaudited)	
			\$			\$	\$
<b>Cash flows from Operating Activities</b>							
Government Grants		3,776,407	3,431,894	3,263,981	3,776,407	3,438,711	3,263,981
Locally Raised Funds		1,473,203	(81,548)	1,110,740	1,478,203	(81,548)	1,120,740
Goods and Services Tax (net)		51,836	(27,099)	(29,635)	51,836	(27,099)	(29,635)
Funds Administered on Behalf of Third Parties		0	(17,070)	(8,791)	0	(17,070)	(8,791)
Payments to Employees		(1,031,341)	(1,149,047)	(971,764)	(1,031,341)	(1,149,051)	(971,764)
Payments to Suppliers		(2,856,106)	(1,774,053)	(3,109,120)	(2,856,104)	(1,777,562)	(3,119,985)
Cyclical Maintenance Payments in the year		(150,727)	(149,271)	(42,852)	(150,727)	(149,271)	(42,852)
Interest Paid		(6,192)	(15,000)	(14,410)	(6,192)	(15,000)	(14,410)
Interest Received		7,693	35,000	33,982	10,944	35,107	38,262
<b>Net cash from / (to) the Operating Activities</b>		<b>1,264,773</b>	<b>253,806</b>	<b>232,131</b>	<b>1,273,026</b>	<b>257,217</b>	<b>235,546</b>
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(9,950)	259	(2,164)	(9,950)	259	(2,164)
Purchase of Property Plant & Equipment (and Intangibles)		(200,791)	(370,920)	(434,826)	(205,574)	(370,920)	(434,826)
Purchase of Investments		(1,101,884)	207,127	207,127	(1,105,109)	203,085	203,081
<b>Net cash from / (to) the Investing Activities</b>		<b>(1,312,625)</b>	<b>(163,534)</b>	<b>(229,863)</b>	<b>(1,320,633)</b>	<b>(167,576)</b>	<b>(233,909)</b>
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		26,475	-	-	26,475	-	-
Finance Lease Payments		(73,400)	(136,021)	(60,807)	(68,617)	(136,021)	(60,807)
Funds Held for Capital Works Projects	18	627,031	(331,650)	(331,650)	627,031	(331,650)	(331,650)
<b>Net cash from Financing Activities</b>		<b>580,106</b>	<b>(467,671)</b>	<b>(392,457)</b>	<b>584,889</b>	<b>(467,671)</b>	<b>(392,457)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>532,254</b>	<b>(377,399)</b>	<b>(390,189)</b>	<b>537,282</b>	<b>(378,030)</b>	<b>(390,820)</b>
Cash and cash equivalents at the beginning of the year	8	777,600	1,230,368	1,167,789	794,118	1,247,517	1,184,938
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>1,309,854</b>	<b>852,969</b>	<b>777,600</b>	<b>1,331,400</b>	<b>869,487</b>	<b>794,118</b>

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

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

# Otahuhu College

## Notes to the Group Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Otahuhu College 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 Otahuhu College (the 'Group') consists of Otahuhu College and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

###### *Basis of Consolidation*

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Details of investment in subsidiaries are set out in Note 28.

###### *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 consolidated 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 Group 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 Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

The consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### *Presentation Currency*

These consolidated 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 consolidated financial statements are set out below.

###### *Critical Accounting Estimates And Assumptions*

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.



#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

#### *Useful lives of property, plant and equipment*

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 12.

#### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

#### *Consolidation of entities*

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 28.

### **c) Revenue Recognition**

#### **Government Grants**

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group and are paid directly to teachers by the Ministry of Education.

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the Group.

#### **Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

**j) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Consolidated 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

#### **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the Group 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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **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 Group to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The Group holds sufficient funds to enable the refund of unearned fees in relation to international students, should the Group 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 Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Revenue and Expense.

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

#### **q) Shared Funds**

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

#### **r) Provision for Cyclical Maintenance**

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **s) Financial Instruments**

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

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

The Group's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

**t) Goods and Services Tax (GST)**

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

From time to time the Group receives services in-kind, including the time of volunteers. The Group has elected not to recognise services received in kind in the Consolidated Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Operational Grants	2,749,733	2,640,146	2,605,842	2,749,733	2,640,146	2,605,842
Teachers' Salaries Grants	5,614,596	5,614,014	5,282,337	5,614,596	5,614,014	5,282,337
Use of Land and Buildings Grants	3,032,654	2,927,756	3,070,584	3,032,654	2,927,756	3,070,584
Resource Teachers Learning and Behaviour Grants	37,266	105,000	136,633	37,266	105,000	136,633
Other MoE Grants	657,314	348,429	224,924	657,314	348,429	224,924
Other Government Grants	332,094	299,820	314,484	332,094	299,820	314,484
	<b>12,423,657</b>	<b>11,935,165</b>	<b>11,634,804</b>	<b>12,423,657</b>	<b>11,935,165</b>	<b>11,634,804</b>

The school has opted in to the donations scheme for this year. Total amount received was \$132,150.  
Other MOE Grants total includes additional COVID-19 funding totalling \$24,917 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
<b>Revenue</b>						
Donations	1,049,621	110,000	1,225,947	1,054,621	110,000	1,235,947
Fundraising	66,689	53,356	71,869	66,689	53,356	71,869
Trading	26,746	35,000	41,418	26,746	35,000	41,418
Activities	38,693	30,650	74,149	38,693	30,650	74,149
	<b>1,181,749</b>	<b>229,006</b>	<b>1,413,383</b>	<b>1,186,749</b>	<b>229,006</b>	<b>1,423,383</b>
<b>Expenses</b>						
Trading	1,689	5,200	5,209	1,689	5,200	5,209
	<b>1,689</b>	<b>5,200</b>	<b>5,209</b>	<b>1,689</b>	<b>5,200</b>	<b>5,209</b>
<b>Surplus for the year Locally raised funds</b>	<b>1,180,060</b>	<b>223,806</b>	<b>1,408,174</b>	<b>1,185,060</b>	<b>223,806</b>	<b>1,418,174</b>

## 4. Learning Resources

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Curricular	1,826,858	808,859	1,987,940	1,826,858	808,859	1,987,940
Information and Communication Technology	122,909	138,021	143,858	122,909	138,021	143,858
Extra-Curricular	85,056	108,550	177,552	85,056	108,550	177,552
Library Resources	7,255	5,850	12,139	7,255	5,850	12,139
Employee Benefits - Salaries	6,172,046	6,297,016	5,877,176	6,172,046	6,297,016	5,877,176
Staff Development	8,948	24,500	14,672	8,948	24,500	14,672
	<b>8,223,072</b>	<b>7,382,796</b>	<b>8,213,337</b>	<b>8,223,072</b>	<b>7,382,796</b>	<b>8,213,337</b>

## 5. Administration

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Audit Fee	9,327	9,055	9,055	10,672	9,055	10,361
Board of Trustees Fees	4,401	4,000	3,720	4,401	4,000	3,720
Board of Trustees Expenses	1,498	6,900	17,482	1,498	6,900	17,482
Communication	40,116	20,000	25,081	40,116	20,000	25,081
Consumables	(26,530)	(200)	12,125	(26,530)	(200)	12,125
Other	17,850	31,500	20,296	25,752	31,500	26,346
Employee Benefits - Salaries	325,576	314,580	317,833	325,576	314,580	317,833
Insurance	25,367	24,297	24,334	25,367	24,297	24,334
Service Providers, Contractors and Consultancy	12,630	12,500	12,684	12,630	12,500	12,684
	<b>410,235</b>	<b>422,632</b>	<b>442,610</b>	<b>419,482</b>	<b>422,632</b>	<b>449,966</b>

## 6. Property

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Caretaking and Cleaning Consumables	28,785	32,000	23,710	28,785	32,000	23,710
Consultancy and Contract Services	242,748	219,456	211,319	242,748	219,456	211,319
Cyclical Maintenance Provision	120,795	25,000	(500)	120,795	25,000	(500)
Grounds	89,089	90,010	83,729	89,089	90,010	83,729
Heat, Light and Water	123,587	97,000	123,319	123,587	97,000	123,319
Rates	490	500	468	490	500	468
Repairs and Maintenance	185,967	168,701	143,554	185,967	168,701	143,554
Use of Land and Buildings	3,032,654	2,927,756	3,070,584	3,032,654	2,927,756	3,070,584
Security	74,656	90,000	91,823	74,656	90,000	91,823
Employee Benefits - Salaries	93,072	97,750	93,072	93,072	97,750	93,072
	<u>3,991,843</u>	<u>3,748,173</u>	<u>3,841,078</u>	<u>3,991,843</u>	<u>3,748,173</u>	<u>3,841,078</u>

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

## 7. Depreciation

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Building Improvements - Crown	87,095	95,790	85,916	87,095	95,790	85,916
Furniture and Equipment	130,268	143,272	129,080	130,268	143,272	129,080
Information and Communication Technology	184,358	202,762	227,034	184,358	202,762	227,034
Motor Vehicles	27,599	30,354	27,760	27,599	30,354	27,760
Leased Assets	68,387	75,214	68,613	68,387	75,214	68,613
Library Resources	2,372	2,609	1,630	2,372	2,609	1,630
	<u>500,079</u>	<u>550,001</u>	<u>540,033</u>	<u>500,079</u>	<u>550,001</u>	<u>540,033</u>

## 8. Cash and Cash Equivalents

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Cash on Hand	602	602	602	602	602	602
Bank Current Account	1,309,170	852,367	776,916	1,330,716	868,885	793,434
Bank Call Account	82	-	82	82	-	82
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>1,309,854</u>	<u>852,969</u>	<u>777,600</u>	<u>1,331,400</u>	<u>869,487</u>	<u>794,118</u>

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

Of the \$1,309,854 Cash and Cash Equivalents, \$632,085 is held by the Group on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned Group buildings under the Group's Five Year Property Plan.

## 9. Accounts Receivable

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Receivables	30,333	49,938	32,036	30,333	49,938	32,036
Interest Receivable	3,520	-	-	3,658	414	414
Banking Staffing Underuse	60,500	-	17,902	60,500	-	17,902
Teacher Salaries Grant Receivable	468,727	-	404,376	468,727	-	404,376
	<u>563,079</u>	<u>49,938</u>	<u>454,314</u>	<u>563,218</u>	<u>50,352</u>	<u>454,728</u>
Receivables from Exchange Transactions	33,853	49,938	32,036	33,992	50,352	32,450
Receivables from Non-Exchange Transactions	529,226	-	422,278	529,226	-	422,278
	<u>563,079</u>	<u>49,938</u>	<u>454,314</u>	<u>563,218</u>	<u>50,352</u>	<u>454,728</u>

## 10. Inventories

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Stationery	63,186	55,379	55,379	63,186	55,379	55,379
	<u>63,186</u>	<u>55,379</u>	<u>55,379</u>	<u>63,186</u>	<u>55,379</u>	<u>55,379</u>

## 11. Investments

The Group and School's investments are classified as follows:

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Current Asset						
Short-term Bank Deposits	1,101,883	-	-	1,226,453	121,345	121,345
	<u>1,101,883</u>	<u>-</u>	<u>-</u>	<u>1,226,453</u>	<u>121,345</u>	<u>121,345</u>
Total Investments	<u>1,101,883</u>	<u>-</u>	<u>-</u>	<u>1,226,453</u>	<u>121,345</u>	<u>121,345</u>

## 12. Property, Plant and Equipment

### GROUP

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	2,416,035	51,414	-	-	(87,095)	2,380,354
Furniture and Equipment	707,851	22,540	(4,569)	-	(130,268)	595,554
Information and Communication Technology	290,762	127,047	(1)	-	(184,358)	233,450
Motor Vehicles	57,551	-	-	-	(27,599)	29,952
Leased Assets	105,572	8,073	-	-	(68,387)	45,258
Library Resources	11,410	7,974	(405)	-	(2,372)	16,607
Balance at 31 December 2020	<u>3,589,181</u>	<u>217,048</u>	<u>(4,975)</u>	<u>-</u>	<u>(500,079)</u>	<u>3,301,175</u>

### GROUP

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	3,492,476	(1,112,122)	2,380,354
Furniture and Equipment	1,395,876	(800,322)	595,554
Information and Communication Technology	1,010,627	(777,177)	233,450
Motor Vehicles	173,628	(143,676)	29,952
Leased Assets	276,385	(231,127)	45,258
Library Resources	131,155	(114,548)	16,607
Balance at 31 December 2020	<u>6,480,147</u>	<u>(3,178,972)</u>	<u>3,301,175</u>

The net carrying value of equipment held under a finance lease is \$45,259 (2019: \$105,573)

### GROUP

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	2,427,628	74,323	-	-	(85,916)	2,416,035
Furniture and Equipment	723,215	113,716	-	-	(129,080)	707,851
Information and Communication Technology	275,279	242,517	-	-	(227,034)	290,762
Motor Vehicles	85,311	-	-	-	(27,760)	57,551
Leased Assets	174,185	-	-	-	(68,613)	105,572
Library Resources	13,751	369	(1,080)	-	(1,630)	11,410
Balance at 31 December 2019	<u>3,699,369</u>	<u>430,925</u>	<u>(1,080)</u>	<u>-</u>	<u>(540,033)</u>	<u>3,589,181</u>

### GROUP

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	3,441,062	(1,025,027)	2,416,035
Furniture and Equipment	1,408,992	(701,141)	707,851
Information and Communication Technology	1,383,906	(1,093,144)	290,762
Motor Vehicles	173,628	(116,077)	57,551
Leased Assets	273,096	(167,524)	105,572
Library Resources	127,718	(116,308)	11,410
Balance at 31 December 2019	<u>6,808,402</u>	<u>(3,219,221)</u>	<u>3,589,181</u>

The net carrying value of equipment held under a finance lease is \$105,572 (2018: \$174,185)



## SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Building Improvements	2,416,035	51,414	-	-	(87,095)	2,380,354
Furniture and Equipment	707,851	22,540	(4,569)	-	(130,268)	595,554
Information and Communication Technology	290,762	127,047	(1)	-	(184,358)	233,450
Motor Vehicles	57,551	-	-	-	(27,599)	29,952
Leased Assets	105,572	8,073	-	-	(68,387)	45,258
Library Resources	11,410	7,974	(405)	-	(2,372)	16,607
<b>Balance at 31 December 2020</b>	<b>3,589,181</b>	<b>217,048</b>	<b>(4,975)</b>	<b>-</b>	<b>(500,079)</b>	<b>3,301,175</b>

## Accumulated Depreciation

## SCHOOL

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2020</b>			
Building Improvements	3,492,476	(1,112,122)	2,380,354
Furniture and Equipment	1,395,876	(800,322)	595,554
Information and Communication Technology	1,010,627	(777,177)	233,450
Motor Vehicles	173,628	(143,676)	29,952
Leased Assets	276,385	(231,127)	45,258
Library Resources	131,155	(114,548)	16,607
<b>Balance at 31 December 2020</b>	<b>6,480,147</b>	<b>(3,178,972)</b>	<b>3,301,175</b>

The net carrying value of equipment held under a finance lease is \$45,259 (2019: \$105,573)

## SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Building Improvements	2,427,628	74,323	-	-	(85,916)	2,416,035
Furniture and Equipment	723,215	113,716	-	-	(129,080)	707,851
Information and Communication Technology	275,279	242,517	-	-	(227,034)	290,762
Motor Vehicles	85,311	-	-	-	(27,760)	57,551
Leased Assets	174,185	-	-	-	(68,613)	105,572
Library Resources	13,751	369	(1,080)	-	(1,630)	11,410
<b>Balance at 31 December 2019</b>	<b>3,699,369</b>	<b>430,925</b>	<b>(1,080)</b>	<b>-</b>	<b>(540,033)</b>	<b>3,589,181</b>

## Accumulated Depreciation

## SCHOOL

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2019</b>			
Building Improvements	3,441,062	(1,025,027)	2,416,035
Furniture and Equipment	1,408,992	(701,141)	707,851
Information and Communication Technology	1,383,906	(1,093,144)	290,762
Motor Vehicles	173,628	(116,077)	57,551
Leased Assets	273,096	(167,524)	105,572
Library Resources	127,718	(116,308)	11,410
<b>Balance at 31 December 2019</b>	<b>6,808,402</b>	<b>(3,219,221)</b>	<b>3,589,181</b>

The net carrying value of equipment held under a finance lease is \$105,572 (2018: \$174,185)

## 13. Accounts Payable

	2020 Actual \$	School 2020 Budget (Unaudited) \$	2019 Actual \$	2020 Actual \$	Group 2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	230,638	181,611	181,611	239,848	181,611	181,611
Accruals	6,218	91,408	6,055	7,563	92,714	7,361
Employee Entitlements - Salaries	522,193	-	476,235	522,193	-	476,235
Employee Entitlements - Leave Accrual	19,242	-	13,494	19,242	-	13,494
	<b>778,291</b>	<b>273,019</b>	<b>677,395</b>	<b>788,846</b>	<b>274,325</b>	<b>678,701</b>
Payables for Exchange Transactions	778,291	273,019	677,395	788,846	274,325	678,701
	<b>778,291</b>	<b>273,019</b>	<b>677,395</b>	<b>788,846</b>	<b>274,325</b>	<b>678,701</b>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Other	308,234	26,761	18,482	308,234	26,761	18,482
	<u>308,234</u>	<u>26,761</u>	<u>18,482</u>	<u>308,234</u>	<u>26,761</u>	<u>18,482</u>

#### 15. Provision for Cyclical Maintenance

	2020	School and Group 2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	224,801	224,801	268,153
Increase/ (decrease) to the Provision During the Year	120,795	(55,919)	(500)
Use of the Provision During the Year	(150,727)	(25,000)	(42,852)
Provision at the End of the Year	<u>194,869</u>	<u>143,882</u>	<u>224,801</u>
Cyclical Maintenance - Current	-	22,500	-
Cyclical Maintenance - Term	194,869	121,382	224,801
	<u>194,869</u>	<u>143,882</u>	<u>224,801</u>

#### 16. Finance Lease Liability

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

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	62,614	71,944	80,136	62,614	71,944	80,136
Later than One Year and no Later than Five Years	5,385	47,148	60,413	5,385	47,148	60,413
	<u>67,999</u>	<u>119,092</u>	<u>140,549</u>	<u>67,999</u>	<u>119,092</u>	<u>140,549</u>

#### 17. Funds held in Trust

	2020	School 2020 Budget	2019	2020	Group 2020 Budget	2019
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	8,279	-	8,279	8,279	-	8,279
	<u>8,279</u>	<u>-</u>	<u>8,279</u>	<u>8,279</u>	<u>-</u>	<u>8,279</u>

These funds relate to arrangements where the school is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

## 18. Funds Held for Capital Works Projects

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

### School and GROUP

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Site Security Upgrade	<i>in progress</i>	-	131,181	68,434	-	62,747
Hard Cover Canopy	<i>in progress</i>	-	315,000	40,104	-	274,896
LSC Space	<i>in progress</i>	-	47,401	52,455	-	(5,054)
Sports Turf	<i>in progress</i>	-	45,000	558	-	44,442
Fire Alarm Upgrade	<i>in progress</i>	-	250,000	-	-	250,000
Totals		-	788,582	161,551	-	627,031
Represented by:						
Funds Held on Behalf of the Ministry of Education						632,085
Funds Due from the Ministry of Education						5,054
						<u>627,031</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing	<i>completed</i>	(925)	30,341	29,416	-	-
Rationalisation of Block TKOW	<i>completed</i>	48,521	-	48,521	-	-
Block R DQLS Refurbishment	<i>completed</i>	284,054	107,119	391,173	-	-
Totals		331,650	137,460	469,110	-	-

## 19. Funds on Behalf of Te Kura o Waipuna Cluster

Olahuhu College is the lead school and holds the funds on behalf of the Te Kura o Waipuna Cluster, a group of schools funded by the Ministry of Education to provide Alternative Education for Students.

### School and GROUP

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds held at beginning of the year	101,153	101,153	101,153
Funds Received from MoE	-	-	-
Total funds received	<u>101,153</u>	<u>101,153</u>	<u>101,153</u>
Funds Spent on Behalf of the Cluster	-	-	-
Funds Held at Year End	<u>101,153</u>	<u>-</u>	<u>101,153</u>

## 20. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group would have adopted if dealing with that entity at arm's length.

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

## 21. Remuneration

### Key management personnel compensation (School and Group)

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

	2020 Actual \$	2019 Actual \$
<b>Board Members - School</b>		
Remuneration	4,401	3,720
Full-time equivalent members	0.06	0.07
<b>Leadership Team</b>		
Remuneration	645,387	611,205
Full-time equivalent members	5.00	5
Total key management personnel remuneration	<u>649,788</u>	<u>614,925</u>
Total full-time equivalent personnel	<u>5.06</u>	<u>5.07</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

*Principal 1*

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	200 - 210
Benefits and Other Emoluments	5 - 10	1 - 10
Termination Benefits	-	-

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	10.00	2.00
110 - 120	2.00	0.00
120 - 130	1.00	0.00
	<u>13.00</u>	<u>2.00</u>

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

## 22. Compensation and Other Benefits Upon Leaving

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

School and GROUP	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### *Holidays Act Compliance – schools payroll*

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

- (a) \$145,757 contract to upgrade site security as agent for the Ministry of Education. This project is funded by the Ministry. \$131,181 has been received of which \$68,424 has been spent on the project to balance date. This project has been approved by the Ministry; and
  - (b) \$400,000 contract to work on hard cover canopy as agent for the Ministry of Education. This project is funded by the Ministry. \$315,000 has been received of which \$11,961 has been spent on the project to balance date. This project has been approved by the Ministry; and
  - (c) \$82,500 contract to work on LSC Upgrade as agent for the Ministry of Education. This project is funded by the Ministry. \$47,401 has been received of which \$52,455 has been spent on the project to balance date. This project has been approved by the Ministry.
  - (d) \$97,000 contract to work on sport turf as agent for the Ministry of Education. This project is funded by the Ministry. \$45,000 has been received of which \$558 has been spent on the project to balance date. This project has been approved by the Ministry; and
  - (e) \$498,652 contract to upgrade fire alarm as agent for the Ministry of Education. This project is funded by the Ministry. \$250,000 has been received of which nothing has been spent on the project to balance date. This project has been approved by the Ministry.
- (Capital commitments at 31 December 2019: \$800,000)

### (b) Operating Commitments      School and GROUP

As at 31 December 2020 the Board has entered into no contracts.  
(Operating commitments at 31 December 2019: nil)

## 25. Managing Capital

The Group's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The Group does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 26. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2020	School	2019	2020	Group	2019
	Actual \$	2020 Budget (Unaudited) \$	Actual \$	Actual \$	2020 Budget (Unaudited) \$	Actual \$
Cash and Cash Equivalents	1,309,854	852,969	777,600	1,331,400	869,487	794,118
Receivables	563,080	49,938	454,314	563,218	50,352	454,728
Investments - Term Deposits	1,101,883	-	-	1,226,453	121,345	121,345
<b>Total Financial Assets Measured at Amortised Cost</b>	<b>2,974,817</b>	<b>902,907</b>	<b>1,231,914</b>	<b>3,121,071</b>	<b>1,041,184</b>	<b>1,370,191</b>
<b>Financial liabilities measured at amortised cost</b>						
Payables	778,291	273,019	677,395	788,846	274,325	678,701
Finance Leases	53,765	119,092	119,092	53,765	119,092	119,092
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>832,056</b>	<b>392,111</b>	<b>796,487</b>	<b>842,611</b>	<b>393,417</b>	<b>797,793</b>

## 27. Events After Balance Date

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

## 28. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2020	2019	2020	2019
Otauhu College Trust	Raising Funds	Auckland, New Zealand	100%	100%	137,004.00	130,154.00

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF OTAHUHU COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Otahuhu College ('the Parent') and its controlled entity (collectively referred to as 'the Group'). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the Parent and Group on his behalf.

**Opinion**

We have audited the financial statements of the Parent and Group on pages 2 to 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Parent and Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with *Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime*.

Our audit was completed on 25 May 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

*© 2019 Findex (Aust) Pty Ltd*

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

In preparing the financial statements, the Board is responsible on behalf of the Parent and Group for assessing the Parent and Group'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 Parent and Group, or there is no realistic alternative but to do so.

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Parent and Group'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 Parent and Group'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 Parent and Group'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 Parent and Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance for 2020 and the Kiwi Sport Report, 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 Parent and Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Parent or its controlled entity.



Paul Lawrence  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand







**Otahuhu College**

**Analysis of Variance for 2020**

Tataki ai kuranga hiranga kia naniore I to tatou hapori

“Leading Educational Excellence and Endeavour in Our Community”

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## Student Engagement

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Attendance	48% of students have regular attendance or better.	55% of students are attending 90% or more of the time.	Work has been done one on one with students to encourage return after Covid. The lockdowns boosted attendance figures as all were marked present. However, at same time lockdowns further disengaged some students. We have asked the Ministry to institute a nationwide campaign around attendance.	See Appendix 1 and Appendix 1a (It is noticeable that our attendance rate is significantly above that for other Decile 1 schools)	65% of students have regular (90%) attendance.
Behaviour	Decrease in minor offences. Standdown rate of 45 per 1000 (2016)	40 stand downs for 2020	Appointment of assistant Head of Junior School. Engagement and Respect used as focus for daily reports. Enhanced learning support Employment of a Junior Education Navigator. Counsellor to work with at risk students with history of violence to reduce incidents of verbal or physical violence. Impacted by lockdown with students not being at school. However we have seen a decrease in minor misdemeanours. Education navigator work in this area has been important. Also the Deans focussing more on engagement in class has resulted in better class environments.	31 stand downs for 2020	Stand down rates at the national average: 20 per 1000

Engagement in learning	No clear measurement of engagement in learning	Increased sense of belonging and engagement in the school (at least 50% of students complete engagement survey) Increased number of students from local schools: with 220 enrolled for 2021.	Work with students and families to increase engagement in learning. Weekly measure of engagement and identification of students not engaged in their learning. Deans regularly monitor student engagement in Year 9 and 10 in particular.  Engagement survey was not done this year because of Covid. Work on transition from local intermediate schools and we are developing a strong process in this.	Weekly engagement grades show an approximate consistency of: <table border="1"> <tr> <td>1</td> <td>7%</td> </tr> <tr> <td>2</td> <td>20%</td> </tr> <tr> <td>3</td> <td>40%</td> </tr> <tr> <td>4</td> <td>30%</td> </tr> <tr> <td>5</td> <td>3%</td> </tr> </table>	1	7%	2	20%	3	40%	4	30%	5	3%	High levels of learning engagement
1	7%														
2	20%														
3	40%														
4	30%														
5	3%														

## Student Achievement

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Year 9 and 10	PAT results combined in 2019 showed that 16.6% of students at Stanine 5 or above.	30% of PAT combined results for 2020 are at or above Stanine 5	Learning enrichment classes for Year 10 students who need extra support. Introduction of Junior Research format was limited by covid. Continued work on junior paragraph structure Book checks of classes. Weekly monitoring of engagement levels. Use of whanau time to develop general knowledge and experiences. Changes to NCEA in 2023 makes this a crucial area.	See Appendix 2 20% of students were Stanine 5 or above. Improvement on previous year, yet still more to do. Pleasing that the curve was closer to a bell shape.	Progress in Year 9 and 10 is significantly faster than the national average

Externals	<p>17% of standards completed are from externals</p> <table border="1" data-bbox="394 336 645 671"> <tr><td>L1 Pass rate</td><td>61%</td></tr> <tr><td>L1 M+E</td><td>24%</td></tr> <tr><td>L2 Pass rate</td><td>49%</td></tr> <tr><td>L2 M+E</td><td>19%</td></tr> <tr><td>L3 Pass rate</td><td>46%</td></tr> <tr><td>L3 M+E</td><td>17%</td></tr> </table>	L1 Pass rate	61%	L1 M+E	24%	L2 Pass rate	49%	L2 M+E	19%	L3 Pass rate	46%	L3 M+E	17%	<p>Increase percentage of externals:</p> <table border="1" data-bbox="674 264 969 600"> <tr><td>L1 Pass rate</td><td>64%</td></tr> <tr><td>L1 M+E</td><td>27%</td></tr> <tr><td>L2 Pass rate</td><td>53%</td></tr> <tr><td>L2 M+E</td><td>21%</td></tr> <tr><td>L3 Pass rate</td><td>51%</td></tr> <tr><td>L3 M+E</td><td>20%</td></tr> </table>	L1 Pass rate	64%	L1 M+E	27%	L2 Pass rate	53%	L2 M+E	21%	L3 Pass rate	51%	L3 M+E	20%	<p>Identification of standards and teaching approaches from 2019 below the targeted rate for 2020. Work with teachers on classroom practise. Catch Up and extension classes for students. Partnering of teachers with both Otahuhu College teachers and outside teachers to lift achievement rates in externals. Use of data to identify key areas to focus on in specific subjects.</p>	<p>See Appendix 3</p> <table border="1" data-bbox="1469 233 1794 568"> <tr><td>L1 Pass rate</td><td>49%</td></tr> <tr><td>L1 M+E</td><td>20%</td></tr> <tr><td>L2 Pass rate</td><td>34%</td></tr> <tr><td>L2 M+E</td><td>15%</td></tr> <tr><td>L3 Pass rate</td><td>54%</td></tr> <tr><td>L3 M+E</td><td>27%</td></tr> </table> <p>External remains a major challenge to lift the pass rate, a thorough review of standards and approach is needed in some areas.</p>	L1 Pass rate	49%	L1 M+E	20%	L2 Pass rate	34%	L2 M+E	15%	L3 Pass rate	54%	L3 M+E	27%	<p>30% of standards from externals</p> <table border="1" data-bbox="1823 264 1928 775"> <tr><td>L1 Pass rate</td><td>80%</td></tr> <tr><td>L1 M+E</td><td>41%</td></tr> <tr><td>L2 Pass rate</td><td>78%</td></tr> <tr><td>L2 M+E</td><td>40%</td></tr> <tr><td>L3 Pass</td><td>77%</td></tr> <tr><td>L3 M+E</td><td>39%</td></tr> </table>	L1 Pass rate	80%	L1 M+E	41%	L2 Pass rate	78%	L2 M+E	40%	L3 Pass	77%	L3 M+E	39%
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NCEA Pass Rates	<table border="1" data-bbox="394 791 645 943"> <tr><td>Level 1</td><td>56%</td></tr> <tr><td>Level 2</td><td>69%</td></tr> <tr><td>Level 3</td><td>72%</td></tr> <tr><td>UE</td><td>25%</td></tr> </table>	Level 1	56%	Level 2	69%	Level 3	72%	UE	25%	<table border="1" data-bbox="674 791 969 935"> <tr><td>Level 1</td><td>61%</td></tr> <tr><td>Level 2</td><td>76%</td></tr> <tr><td>Level 3</td><td>75%</td></tr> <tr><td>UE</td><td>30%</td></tr> </table>	Level 1	61%	Level 2	76%	Level 3	75%	UE	30%	<p>Close tracking of students with clear benchmarks every month followed by interventions. Targeted groups Gateway working with selected students from start of year.</p>	<table border="1" data-bbox="1469 791 1794 935"> <tr><td>Level 1</td><td>62%</td></tr> <tr><td>Level 2</td><td>78%</td></tr> <tr><td>Level 3</td><td>86%</td></tr> <tr><td>UE</td><td>24.3%</td></tr> </table> <p>See Appendix 4 UE need for success in third subject.</p>	Level 1	62%	Level 2	78%	Level 3	86%	UE	24.3%	<table border="1" data-bbox="1823 791 1928 1038"> <tr><td>Level 1</td><td>76%</td></tr> <tr><td>Level 2</td><td>82%</td></tr> <tr><td>Level 3</td><td>75%</td></tr> <tr><td>UE</td><td>49%</td></tr> </table>	Level 1	76%	Level 2	82%	Level 3	75%	UE	49%																
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Merit and Excellence endorsed certificates	<table border="1" data-bbox="394 1051 645 1155"> <tr><td>Level 1</td><td>39%</td></tr> <tr><td>Level 2</td><td>22%</td></tr> <tr><td>Level 3</td><td>19%</td></tr> </table>	Level 1	39%	Level 2	22%	Level 3	19%	<table border="1" data-bbox="674 1051 969 1155"> <tr><td>Level 1</td><td>44%</td></tr> <tr><td>Level 2</td><td>25%</td></tr> <tr><td>Level 3</td><td>25%</td></tr> </table>	Level 1	44%	Level 2	25%	Level 3	25%	<p>Higher level tasks and dialogue in classes. Family communication around quality of credits. Clear identification of grade boundaries. Use of whanau time to develop a broader context of knowledge.</p>	<p>See Appendix 5</p> <table border="1" data-bbox="1469 1083 1794 1195"> <tr><td>Level 1</td><td></td></tr> <tr><td>Level 2</td><td></td></tr> <tr><td>Level 3</td><td></td></tr> </table> <p>Improved Merit and Excellence rate in internals.</p>	Level 1		Level 2		Level 3		<table border="1" data-bbox="1823 1051 1928 1267"> <tr><td>Level 1</td><td>55%</td></tr> <tr><td>Level 2</td><td>43%</td></tr> <tr><td>Level 3</td><td>42%</td></tr> </table>	Level 1	55%	Level 2	43%	Level 3	42%																								
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Level 3	42%																																																				

## Leaver Transition

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Year 13	2017 56% of leavers have left Otahuhu College with Level Three or higher	62% of leavers leave Otahuhu College with Level 3 or higher	Increase retention and support for students through to Year 13 through work of education navigator Develop strong academic foundations so that students can cope with demands of Level Three assessment. Develop programme for Year 13s which keep engagement levels high into second half of the year.	56.9% of 2019 leavers had Level 3 or higher. Level 3 pass rate was highest it has been.	76% of Leavers have Level 3 or higher.
University and Degree Level Study	16% of 2017 leavers enrolled in degree level study	19% of school leavers are enrolled in degree level study	Dedicated University navigator Professional based work placements Improved scholarship application process led to approximately 200k in scholarships being awarded which decrease financial burden for families	16% of 2019 school leavers enrolled in degree level study. Decile 1 average is 10% for 2019 year. (16% is average of Decile 1-5 schools)	33% of leavers are enrolled in degree level study (national Average)

## Finance and Property

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Finances	Otahuhu College is in a strong financial position with high working capital.	Achieve budgeted figure of \$110k in grants. Gain sponsorship of \$20k	Work with businesses to gain sponsorship. However this was limited by economic fallout of Covid. The College is in a very strong financial position this year.	Significant surplus forecasted with good working capital	Enhanced financial position

Capital resources	The school is well resourced.	IT replacement programme approved by Board	Programme of capital replacement in place. School is well resourced. Lockdown highlighted the value of having laptops for students	Capital replacement in place with strong working capital backing.	Improved resourcing of the school linked to improved outcomes.
Property	M Block and master plan in early stages of design	M Block and master plan approved and resourcing allocated	Work with MOE and architects to achieve this. This has been a major work throughout 2020. Keep local politicians and community up to date with progress. Toilet under A block still major concern.	Master plan and M block work to be confirmed in 2021.	High quality grounds and facilities for students

## Community of Learning

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Stewardship	Initial first meeting of stewards group.	Two combined meetings of the Board of Trustess	Due to the Covid lockdowns and the disruption to the year, this did not occur.	Due to Covid there was little development in the COL	Effective and thoughtful stewardship across the community of Learning.
Achievement Challenge	Achievement challenge for Writing, Maths, STEM and UE approved 2017	Achievement Challenge reviewed	The shortage of staff to fill across school positions was a limiting factor. Overall the COL is performing as one of the best COLs in South Auckland based on Leaver data. However there is significant room for improvement in the Community of Learning.	See Appendix 7	Goals in the Achievement Challenge are fulfilled



Student Engagement	Attendance rates across the COL are below the national averages	COL has common approach to attendance and engaging parents.	Attendance meetings held during the year. Coordination between Oranga Tamariki and Police is still an issue and a coherent approach and messaging.	Disrupted by Covid so was hard to build momentum in this area.	COL has common approach to attendance and engaging parents.
Staff Development	Each school has their own approach to professional development	Effective professional development that results in increased student achievement levels.	Leadership Breakfast were held although again disrupted by Covid. Learning Support Professional development occurred and regular meetings were held with Learning Support Coordinators.	Limited opportunities however did maintain links between middle leaders and developing leaders in the schools.	Effective professional development that results in increased student achievement levels.

## Teaching and Learning

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Classroom teaching	Improved quality of teaching practise across the board with higher expectations and better engagement with students	Highly skilled and effective classroom practitioners in every class.	Teacher development workshops for staff new to Otahuhu College. Work done on enhancing verbal communication skills. Development of craft of teaching programme.	Teaching practise is improving. Lack of overseas teachers to recruit due to covid means greater focus needed on developing our own teachers.	Highly skilled and effective classroom practitioners in every class.
Leadership	Leadership development	Highly effective leadership	Use of Leadership development for Senior Leaders possibly then spread out from there- Sir Graham Lowe	COL leadership occurred. Area to develop further	Working at Otahuhu College is career

	through tertiary study				enhancing for staff.
Curriculum Development	Junior curriculum more closely aligned with needs of NCEA	Introduction of Robotics as Year 10 Option. English Language learning programme clearly supporting other subject areas	Robotics introduced this year. The ESOL programme was reshaped and has been successfully implemented with particular regard to the LAP courses.	With new standards being introduced in 2023 this area needs to be a key focus.	An aligned curriculum that challenges and maximises the learning and achievement opportunity for our students

## Maori

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Leavers	63.2% Leavers with Level 2 from 2017% Leavers 42% Level 3 range	50% of Maori leavers have Level 3 or higher.	Tracking and support for Year 10 maori students as there is a drop of point. Year 10 whakario programme at end of year. Maori achievement reported on regularly.	2019 Leaver data shows 43% had Level 3 or higher. 64.3 % had Level 2. National figures for Māori were 35.6% for Level 3 and 64.7% for Level 2  NCEA Achievement for Māori outlined in Appendix 6	80% of Māori leavers have Level 2 (significantly above the national average for Māori) Consistently achieve leaver data with 54% of Māori leavers having level 3 (National average is 34%)

Retention	Retention of Māori students to 17 <sup>th</sup> Birthday in 2016 was 76% (National average 71%)	Maori retention is 80%	Focus on Māori students in Year 10 and 11 in terms of career development, link with whanau and future planning. Whanau liaison based around tikanga Maori events- Matariki etc	Māori retention to 17 <sup>th</sup> birthday was 67% cf National average for Māori students of 69%	Increase retention rate to 90%
Attendance	Māori attendance shows 44% are attending regularly	50% of Maori students are attending regularly	Working with whanau on how we can work together to support Māori achievement Identification of at risk students early so support mechanisms put in place. Liaison with outside agencies to provide school engagement.	Significant difference between Māori and Non Māori attendance. 7% point difference based on periods.. This needs to be a key area for 2021	60% of Māori students are attending regularly (greater than 90%)

## Whanau Ora

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
STEM	30% of Pasifika Year 13 students gain 14 credits in 1 or more STEM subject. 4.4% gain 14+ credits in three STEM subjects	Increase STEM participation in Year 11 for pasifika.  35% of Year 13 gain 14 credits in STEM based subjects 8% gain in 3 or more subjects.	Development of a Year 1-10 science programme for Otahuhu Development of coherent Digital technology programme Work experience and observation of Stem based careers STEM based holiday and afterschool activities Catch Up Tutorials from start of year STEM Navigator identify and support students.	A disappointing decrease. See Appendix 9	50% of Year 11 Pasifika students participating in Science
Degree based study	15% of Pasifika school leavers in 2017 enrolled in degree level study.	19% of school leavers are enrolled in degree level study	Dedicated University navigator Professional based work placements Improved scholarship application process to decrease financial burden for families	17% of 2019 school leavers entered	33% of leavers are enrolled in degree level

			Coherent University development focus from Year 9-13.	degree level study.(above national average for Pasifika students)	study (national Average)
Leadership and Engagement	35% participation in sport	45% plus involvement in sport with higher levels of attendance and achievement than students not involved.	Develop sport high performance pathways Publicity of sporting success Monthly Meeting of Sports Exec Monthly reports from sports department Regular sports based assemblies Students well dressed representing the school.	33% of Pacific students involved in sport.	60% engagement of Pasifika families in sport
Family Engagement	1161 families on the register	1300 families on the register	Continued work with navigators and with communication with families. Transition work with local intermediate schools to increase number of families benefitting.	New contract targets annual figures for register rather than cumulative. Target 900 families per annum.	All Pasifika families in Otahuhu COL benefit from whanau ora.

## Co Curricular Activities

Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Sports	33% of students involved in extra-curricular sports  Unknown but small number of representative players	45%  Monthly report on number of representative players	Increase staff involvement through managerial positions associated with sports Development of links with community clubs Increased family involvement Recruitment and training of student based coaches and officials	35% of students were involved in sport. 42% of teaching staff were involved in coaching or assisting sport	50% of students involved
Arts	Approximately 10-15% of students involved in extra curricular arts	20% of students involved in extra curricular arts	Unfortunately Covid severely impacted on the performing arts	An area for development in particular with Music performance in 2021.	25% of students involved in extra curricular arts
Performance	Music performed mainly in small groups	Signidficant increase in large group music performances	Unfortunately Covid severely impacted on the performing arts	Focus area for 2021	Otahuhu College has reputation for excellence in High performance
Leadership	Use of House Prefects, School prefects and leadership camps	Otahuhu College leaders contribute strongly to the community	Work on oral communication skills .	New prefect appointment process, oral communication development organised for 2021	Otahuhu College leaders contribute strongly to the community

## Governance

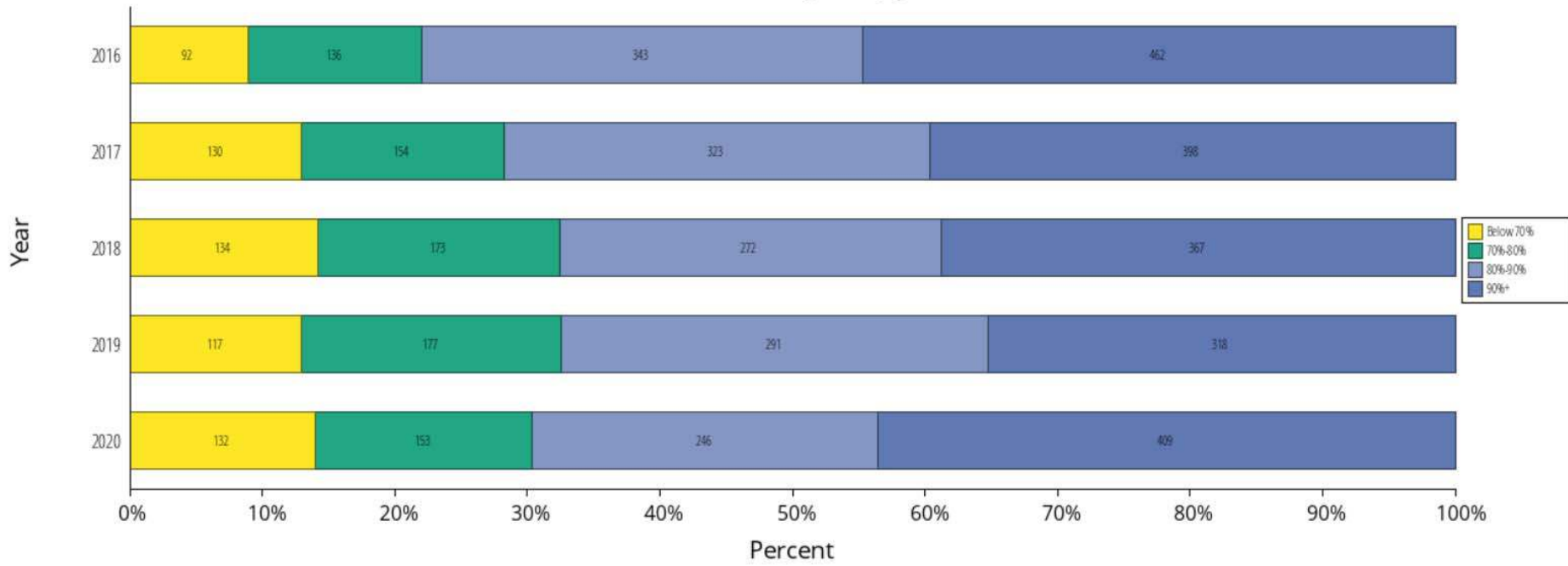
Focus Area	2019 Position	Target for 2020	What was done in 2020 to achieve the target:	2020 Outcome	2022 Desired Outcomes
Achievement	Otahuhu College achievement is below national averages	Otahuhu College has best ever pass rates at L1,2 and 3 and UE	Achievement of the strategic plan	Ōtāhuhu College students are achieving above national averages for decile 1-3 school and above the national average or all schools at Level 3	Otahuhu College is achieving consistently above national averages.
Community of Learning	Initial first meeting of stewards group.	Effective and thoughtful stewardship across the community of Learning.	Board of Trustees develop strong links and build capacity with the other Boards in the Community of Learning.	An area to further r develop in 2021	Effective and thoughtful stewardship across the community of Learning.
90 <sup>th</sup> Anniversary	Working group established	90 <sup>th</sup> ready to go	Establish timeframe Plan events Get working committee	Outline of event and registrations are starting for last weekend in March	Not in strategic plan

# Appendix 1

Print Freeze

### Attendance Detailed 1 by Year

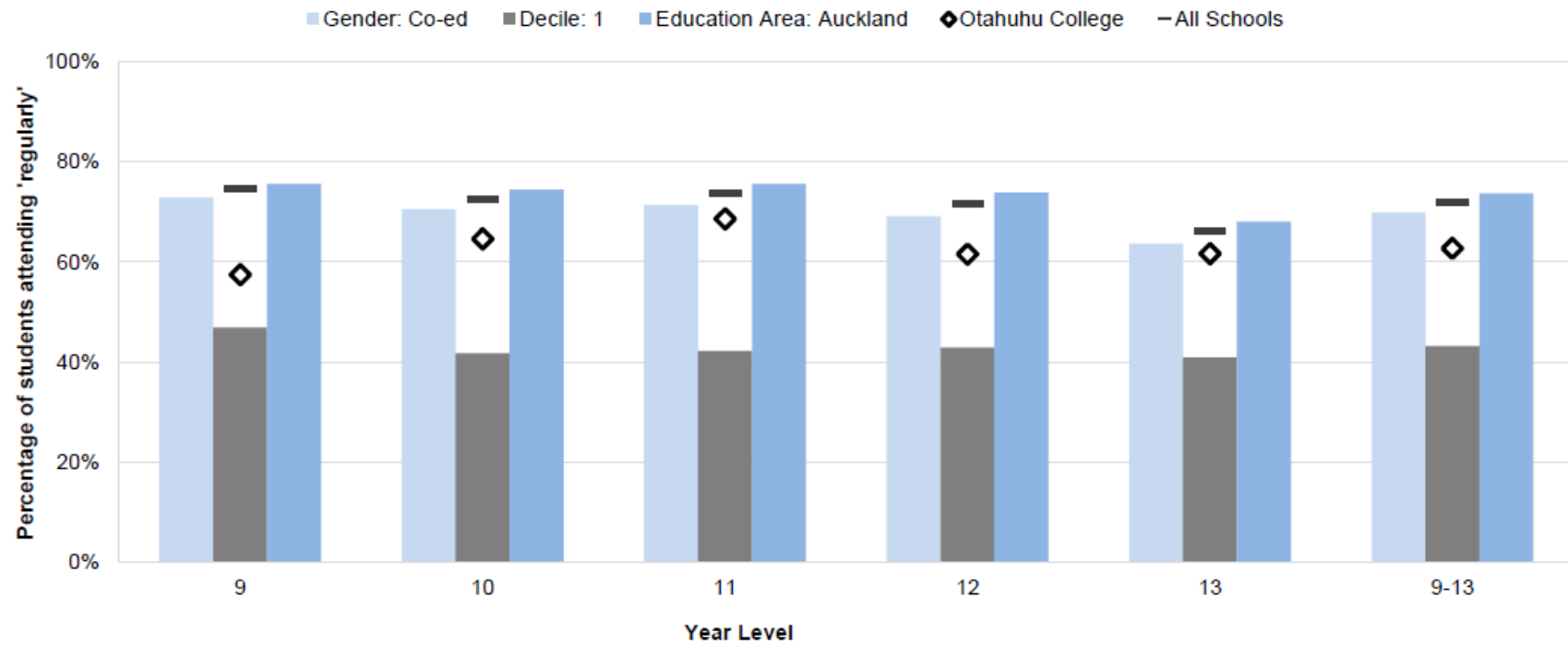
WHERE Attending: On 1st July



## Appendix 1a

### 'Regular' attendance, by Year level (Term 2, 2020)

Comparing the proportion of students with 'regular' attendance at your school with national and like-school benchmarks.



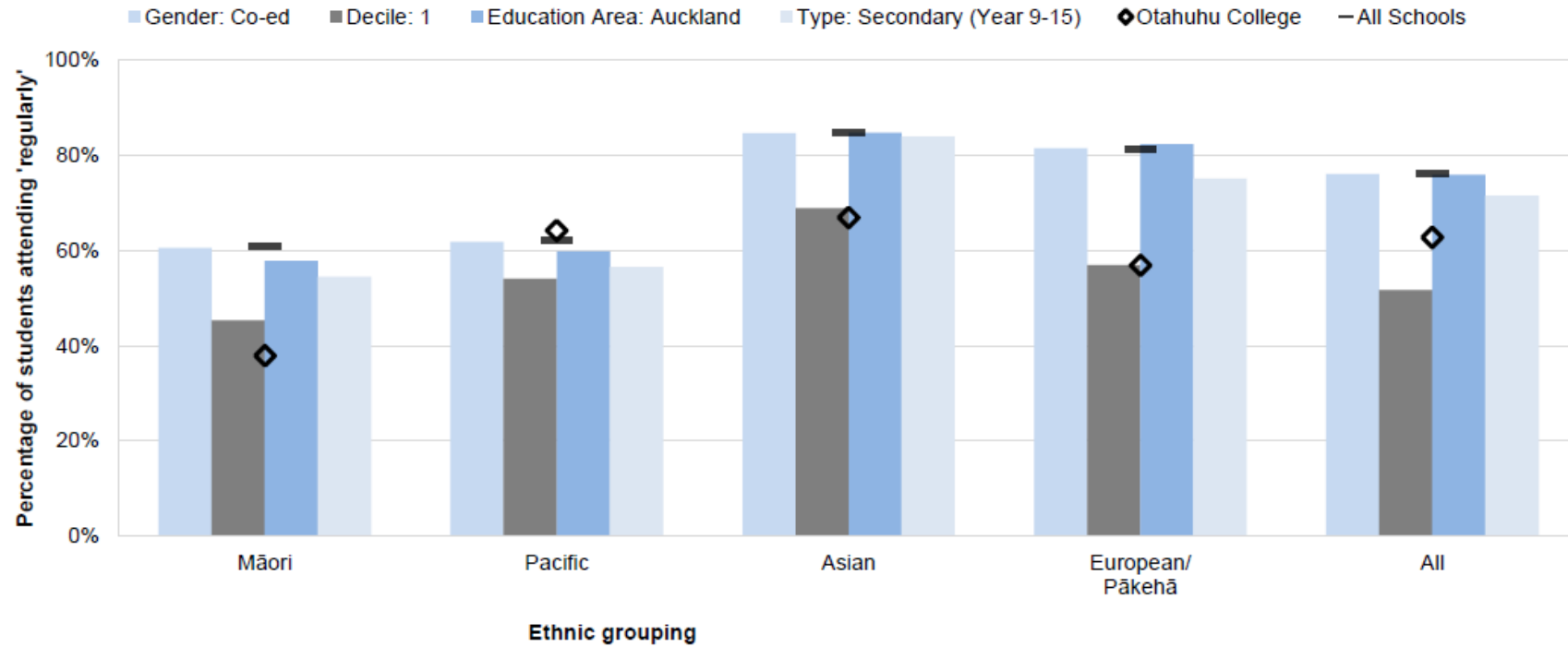
The percentage of Year 11 students (your highest-attending group) attending regularly was greater in your school than in the decile comparison group.

• Note: Comparison by school type is not provided in this chart because school types are typically related to Year levels of students attending.



### 'Regular' attendance, by ethnic grouping (Term 2, 2020)

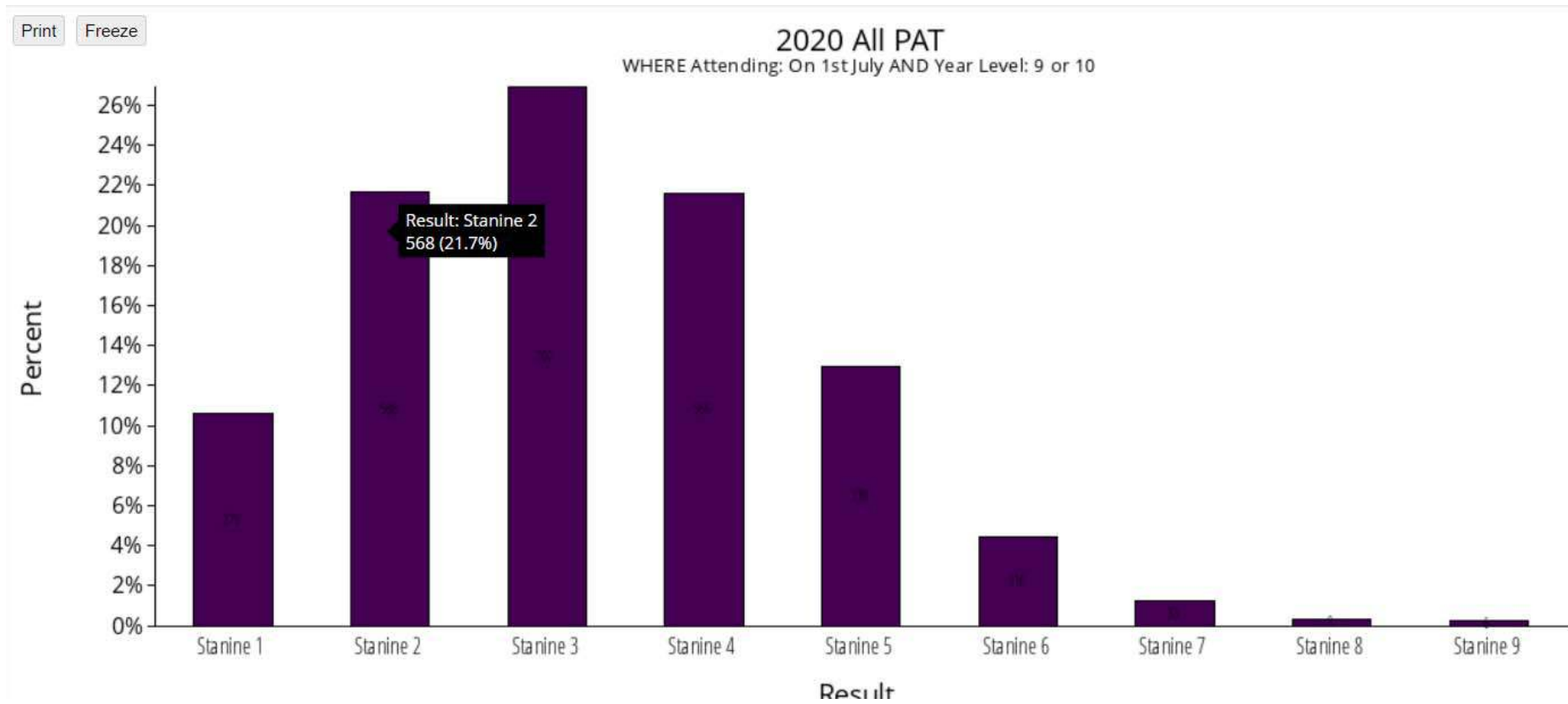
Comparing the proportion of students with 'regular' attendance at your school with national and like-school benchmarks.



The percentage of Asian students (your highest-attending group) attending regularly was lower in your school than in all comparison groups.

## Appendix 2

PAT Results for Year 9 and 10



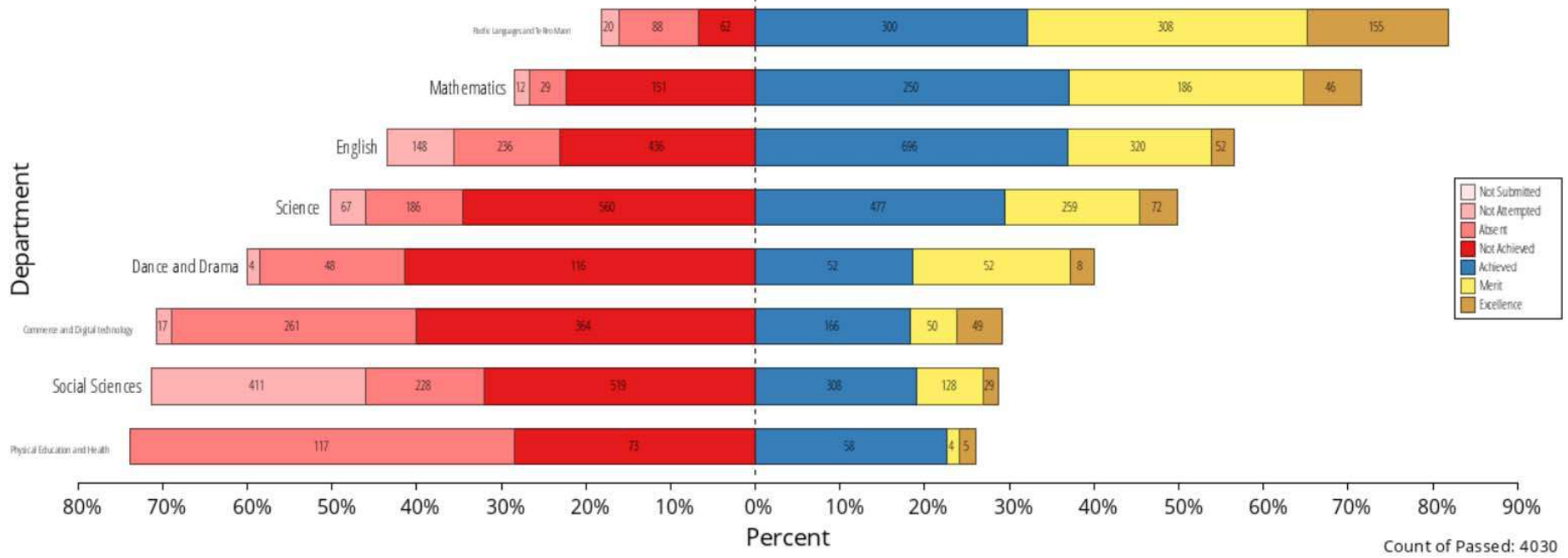
## Appendix 3

Showing external pass rates by department.

Print Freeze

### 2020 NCEA Credits by Department

AND Internal / External: E AND Department: Commerce and Digital technology or Dance and Drama or English or Mathematics or Pacific Languages and Te Reo Maori or Physical Education and Health



### Appendix 4

# Achievement in NCEA and UE: Otahuhu College

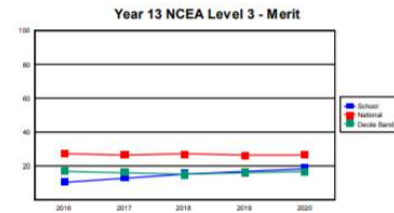
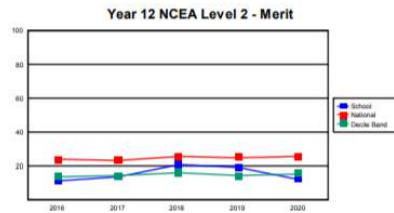
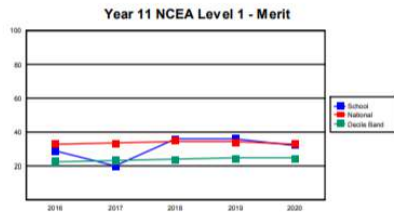
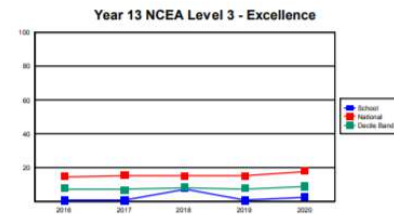
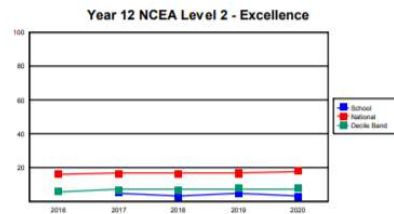
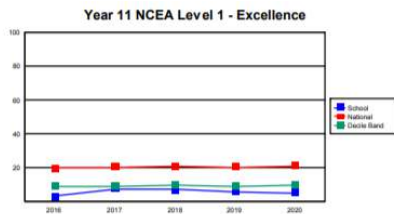
Generated 2-Feb-2021

## PR2 - Enrolment Based Cumulative Overall Results

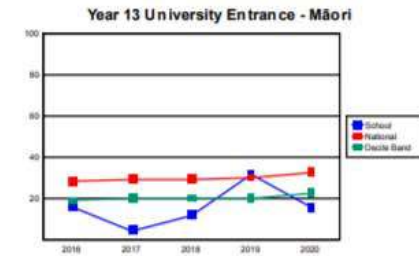
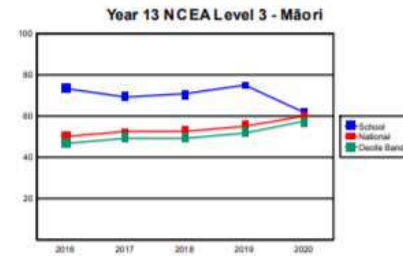
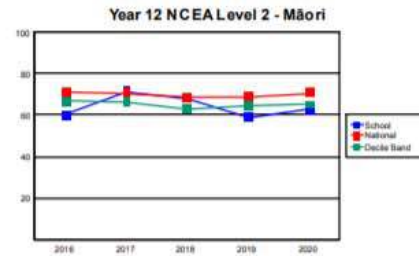
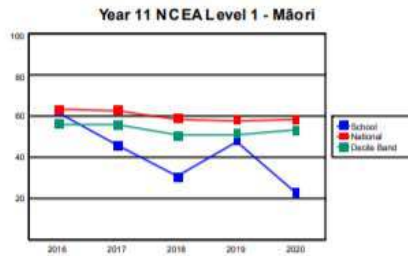
Academic Year	Otahuhu College				National				Decile 1-3			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2016	59.3	67.9	60.4	21.7	75.3	78.4	64.2	48.8	63.4	70.8	53.9	28.1
2017	55.4	77.1	73.9	22.2	75.0	78.5	65.5	48.9	63.4	71.4	55.6	27.4
2018	43.3	66.0	69.3	26.3	72.4	77.6	66.1	48.9	58.4	69.5	56.9	27.8
2019	56.9	70.0	77.9	27.0	70.6	77.5	67.3	49.3	58.6	69.7	59.4	29.8
2020	62.0	77.8	85.8	24.3	70.2	79.1	71.4	51.7	61.7	71.7	65.3	30.3

# Appendix 5

Academic Year	Otahuhu College			National			Decile 1-3		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<b>Achieved with Excellence</b>									
2016	3.0		0.8	19.7	16.0	14.5	8.9	5.8	7.3
2017	7.3	5.1	0.8	20.0	16.4	15.5	8.9	7.0	7.0
2018	6.7	3.1	7.3	20.5	16.5	15.0	9.5	6.9	8.2
2019	5.8	4.5	0.8	19.9	16.7	14.8	8.9	7.4	7.3
2020	5.0	3.1	2.8	20.8	17.6	17.6	9.6	7.3	8.8
<b>Achieved with Merit</b>									
2016	28.4	11.3	10.4	32.8	23.7	27.2	22.1	13.6	17.0
2017	19.5	13.9	12.8	33.0	23.5	26.7	23.0	14.3	16.2
2018	35.6	20.8	15.3	34.3	25.2	27.0	23.5	16.0	15.1
2019	35.9	18.8	16.5	33.9	25.1	26.2	24.4	14.2	16.0
2020	31.9	12.3	18.6	32.8	25.3	26.6	24.5	15.4	16.6



## Appendix 6



## Appendix 7

### Otago Community of Learning

#### Leaver Statistics

A formal school qualification is a measure of the extent to which young adults have completed a basic prerequisite for higher education and training, and many entry-level jobs. School leavers are identified from the Ministry of Education's ENROL system, while highest school qualification is obtained from schools and the New Zealand Qualifications Authority. Data presented here is for school leavers with NCEA Level 2 and above and Level 3 and above (including a UE Award).

	Level Two 2019
South Auckland Catholic	89
Papatoetoe	85
<b>National</b>	<b>79.4</b>
Te Iti Ikahurangi	78
Otahuhu	76
West Papatoetoe	71
Mangere	69.8
Te Kaakui Manurewa	69
Whakatipu Akoranga	66
Te Puke	66
Otara	63

	Level Three 2019
South Auckland Catholic	67
Otahuhu	57
Papatoetoe	57
<b>National</b>	<b>54</b>
Mangere	51
Te Iti Ikahurangi	49
Te Puke	47
Te Kaakui Manurewa	46
West Papatoetoe	44
Whakatipu Akoranga	42
Otara	41



## Appendix 9

**Year 13 Equity in STEM Level 3 Subject Achievement for Otahuhu College**  
STEM: Science, Technology, Engineering, and Mathematics

Generated 22-Jan-2021

Year 13 Students		Māori Students			Pacific Students			Other Students		
		Total #	Successful #	Successful %	Total #	Successful #	Successful %	Total #	Successful #	Successful %
Achieved <b>One or More</b> STEM Subjects	2016	19	2	10.5%	179	40	22.3%	42	17	40.5%
	2017	23	3	13.0%	147	27	18.4%	31	12	38.7%
	2018	17	4	23.5%	138	28	20.3%	41	18	43.9%
	2019	16	3	18.8%	123	31	25.2%	40	22	55.0%
	2020	13	2	15.4%	130	18	13.8%	37	8	21.6%
Achieved <b>Two or More</b> STEM Subjects	2016	19	1	5.3%	179	18	10.1%	42	9	21.4%
	2017	23	1	4.3%	147	6	4.1%	31	4	12.9%
	2018	17	0	0.0%	138	7	5.1%	41	9	22.0%
	2019	16	3	18.8%	123	9	7.3%	40	8	20.0%
	2020	13	1	7.7%	130	9	6.9%	37	3	8.1%
Achieved <b>Three or More</b> STEM Subjects	2016	19	0	0.0%	179	8	4.5%	42	4	9.5%
	2017	23	0	0.0%	147	1	0.7%	31	0	0.0%
	2018	17	0	0.0%	138	5	3.6%	41	6	14.6%
	2019	16	0	0.0%	123	5	4.1%	40	1	2.5%
	2020	13	0	0.0%	130	2	1.5%	37	3	8.1%

**Who is included?**

Consistent with the enrolment-based NCEA statistics measure, all Year 13 students in the New Zealand Domestic Student population with an enrolment of more than 70 calendar days. A student who identifies as both Māori and Pacific will be included in both ethnic groups. "Other Students" only includes students who identify as neither Māori nor Pacific.

**Who counts as successful?**

Students who achieve 14 or more credits in any of the following UE approved subjects:

Biology, Chemistry, Physics, Earth and Space Science, Calculus, Statistics and Technology (Hangarau, and Digital Technologies).

Composite subjects (Science/Pūtaiao, Mathematics/Pāngarau, and Technology) built from the UE Approved list of subjects, are also included.

Credits achieved in, or prior to, the academic year specified are included.





## **Kiwisport report**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$21,852 (excluding GST). The funding was spent on equipment for netball, volleyball, basketball and rugby. The number of students participating in organised sport was 31% of the school roll.

*Challenge- Inspire - Excel*