

OTAHUHU COLLEGE

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ministry Number: 88
Principal: Neil Watson
School Address: Mangere Road, Otahuhu, Auckland
School Postal Address: Private Bag 93 317, Auckland 1640
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School Email: mwu@otahuhucollege.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Fita Lolo	Chair Person	Elected	Jun-22
Neil Watson	Principal	ex Officio	Current
Sei Brown	Parent Representative	Elected	Jun-22
Vilami Latu	Parent Representative	Elected	Jun-22
Rae Nield	Parent Representative	Co-opted	Jun-22
Tony Faatonu Fautua	Parent Representative	Elected	Jun-22
Val Asomua	Student Representative	Elected	Dec-21
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 2021

Index

Page	Statement
	Financial Statement
<u>1</u>	Group Statement of Responsibility
<u>2</u>	Group Statement of Comprehensive Revenue and Expense
<u>3</u>	Group Statement of Changes in Net Assets/Equity
<u>4</u>	Group Statement of Financial Position
<u>5</u>	Group Statement of Cash Flows
<u>6 - 18</u>	Notes to the Group Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Otahuhu College

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the group.

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

Fifita Ve'a Lolo
Full Name of Presiding Member


Signature of Presiding Member

12th May 2022
Date:

Neil Michael Weston
Full Name of Principal


Signature of Principal

12 May 2022
Date:

Otago College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Revenue							
Government Grants	2	12,954,607	11,904,588	12,423,657	12,954,607	11,904,588	12,423,657
Locally Raised Funds	3	1,549,302	977,145	1,181,749	1,559,807	977,145	1,186,749
Interest Earned		8,602	8,000	11,212	9,843	8,000	14,187
Total revenue		14,512,511	12,889,733	13,616,618	14,524,257	12,889,733	13,624,593
Expenses							
Locally Raised Funds	3	82,291	117,524	86,745	82,291	117,524	86,745
Learning Resources	4	8,884,484	7,891,375	8,138,016	8,884,484	7,891,375	8,138,016
Administration	5	1,084,277	414,775	410,235	1,093,261	414,775	419,482
Finance		6,637	8,192	6,192	6,637	8,192	6,192
Property	6	3,070,520	3,924,582	3,991,843	3,070,520	3,924,582	3,991,843
Depreciation	11	500,702	500,002	500,079	500,702	500,002	500,079
Loss on Disposal of Property, Plant and Equipment		6,896	-	4,974	6,896	-	4,974
Total expenses		13,635,807	12,856,450	13,138,084	13,644,791	12,856,450	13,147,331
Net Surplus / (Deficit) for the year		876,704	33,283	478,534	879,466	33,283	477,262
Total Comprehensive Revenue and Expense for the Year		876,704	33,283	478,534	879,466	33,283	477,262

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 2021

Notes	2021	School	2020	2021	Group	2020
	Actual	2021 Budget (Unaudited)	Actual	Actual	2021 Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Equity at 1 January	4,300,272	4,300,272	3,795,263	4,435,971	4,300,272	3,932,234
Total comprehensive revenue and expense for the year	876,704	33,283	478,534	879,466	33,283	477,262
Capital Contributions from the Ministry of Education						
Contribution - Furniture and Equipment Grant	-	-	26,475	-	-	26,475
Equity at 31 December	5,176,976	4,333,555	4,300,272	5,315,437	4,333,555	4,435,971
Retained Earnings	5,176,976	4,333,555	4,300,272	5,315,437	4,333,555	4,435,971
Equity at 31 December	5,176,976	4,333,555	4,300,272	5,315,437	4,333,555	4,435,971

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.



Otago College
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets							
Cash and Cash Equivalents	7	2,572,623	1,052,140	1,309,854	2,586,624	1,052,140	1,331,400
Accounts Receivable	8	579,882	104,908	563,060	580,181	104,908	563,218
GST Receivable		21,814	9,944	9,944	21,814	9,944	9,944
Prepayments		13,686	21,007	21,007	13,686	21,007	21,007
Inventories	9	56,268	63,186	63,186	56,268	63,186	63,186
Investments	10	400,000	1,601,883	1,101,884	525,641	1,601,883	1,226,454
		<u>3,644,274</u>	<u>2,853,068</u>	<u>3,058,954</u>	<u>3,784,215</u>	<u>2,853,068</u>	<u>3,215,208</u>
Current Liabilities							
Accounts Payable	12	880,648	320,119	778,291	882,126	320,119	788,646
Revenue Received in Advance	13	533,949	308,234	308,234	533,949	308,234	308,234
Provision for Cyclical Maintenance	14	63,111	-	-	63,111	-	-
Finance Lease Liability	15	26,169	48,811	48,811	26,169	48,811	48,811
Funds held in Trust	16	8,279	8,279	8,279	8,279	8,279	8,279
Funds held for Capital Works Projects	17	226,433	627,032	627,032	226,433	627,032	627,032
Funds held on behalf of Te Kura o Waipuna	18	101,153	101,153	101,153	101,153	101,153	101,153
		<u>1,839,742</u>	<u>1,413,628</u>	<u>1,871,799</u>	<u>1,841,222</u>	<u>1,413,628</u>	<u>1,882,354</u>
Working Capital Surplus/(Deficit)		1,804,532	1,439,440	1,197,155	1,942,993	1,439,440	1,332,854
Non-current Assets							
Property, Plant and Equipment	11	3,592,111	3,092,173	3,301,175	3,592,111	3,092,173	3,301,175
Work in Progress		-	1,766	1,766	-	1,766	1,766
		<u>3,592,111</u>	<u>3,093,939</u>	<u>3,302,941</u>	<u>3,592,111</u>	<u>3,093,939</u>	<u>3,302,941</u>
Non-current Liabilities							
Provision for Cyclical Maintenance	14	184,274	194,869	194,869	184,274	194,869	194,869
Finance Lease Liability	15	35,393	4,955	4,955	35,393	4,955	4,955
		<u>219,667</u>	<u>199,824</u>	<u>199,824</u>	<u>219,667</u>	<u>199,824</u>	<u>199,824</u>
Net Assets		5,176,976	4,333,555	4,300,272	5,315,437	4,333,555	4,435,971
Equity:							
Accumulated surplus/deficit		5,176,976	4,333,555	4,300,272	5,315,437	4,333,555	4,435,971
Equity investment revaluation reserves		-	-	-	-	-	-
Total equity		5,176,976	4,333,555	4,300,272	5,315,437	4,333,555	4,435,971

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

Otago College
Statement of Cash Flows
For the year ended 31 December 2021

	Notes	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities							
Government Grants		4,750,397	3,902,924	3,776,407	4,750,397	3,765,953	3,776,407
Locally Raised Funds		1,782,517	1,203,648	1,473,203	1,793,022	1,203,648	1,478,203
Goods and Services Tax (net)		(11,870)	49,297	51,836	(11,870)	49,297	51,836
Payments to Employees		(1,020,373)	(1,034,323)	(1,031,341)	(1,020,373)	(1,034,323)	(1,031,341)
Payments to Suppliers		(3,841,235)	(2,885,525)	(3,006,833)	(3,859,294)	(2,886,831)	(3,006,831)
Interest Paid		(6,637)	(8,192)	(6,192)	(6,637)	(8,192)	(6,192)
Interest Received		10,518	8,000	7,693	11,598	8,414	10,944
Net cash from / (to) the Operating Activities		1,663,316	1,235,829	1,264,773	1,656,842	1,097,966	1,273,026
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(0)	(2,755)	(9,950)	(0)	(2,755)	(9,950)
Purchase of Property Plant & Equipment (and Intangibles)		(637,465)	(3,929)	(200,791)	(637,465)	(3,929)	(205,574)
Purchase of Investments		-	(1,601,883)	(1,101,884)	-	(1,480,538)	(1,105,109)
Proceeds from Sale of Investments		701,884	-	-	700,813	-	-
Net cash from / (to) the Investing Activities		64,419	(1,608,567)	(1,312,625)	63,348	(1,487,222)	(1,320,633)
Cash flows from Financing Activities							
Furniture and Equipment Grant		-	-	26,475	-	-	26,475
Finance Lease Payments		(64,367)	(63,402)	(73,400)	(64,367)	(63,402)	(68,617)
Funds Administered on Behalf of Third Parties		(400,599)	635,311	627,031	(400,599)	635,311	627,031
Net cash from / (to) Financing Activities		(464,966)	571,909	580,106	(464,966)	571,909	584,889
Net increase/(decrease) in cash and cash equivalents		1,262,769	199,171	532,254	1,255,224	182,653	537,282
Cash and cash equivalents at the beginning of the year	7	1,309,854	852,969	777,600	1,331,400	869,487	794,118
Cash and cash equivalents at the end of the year	7	2,572,623	1,052,140	1,309,854	2,586,624	1,052,140	1,331,400

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 2021

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.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The 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.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

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 14.

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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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 26.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings

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

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

Other Grants

Other grants are recorded as revenue when the 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.

c) Operating Lease Payments

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

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

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	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

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.

l) 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.

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

o) 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.

p) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) 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.

r) 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.

s) Budget Figures

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

t) 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

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	2,833,865	2,956,352	2,749,733	2,833,865	2,956,352	2,749,733
Teachers' Salaries Grants	6,087,046	5,282,337	5,614,596	6,087,046	5,282,337	5,614,596
Use of Land and Buildings Grants	2,093,071	3,070,584	3,032,654	2,093,071	3,070,584	3,032,654
Other MoE Grants	1,585,764	200,465	694,580	1,585,764	200,465	694,580
Other Government Grants	353,861	314,850	332,094	353,861	314,850	332,094
	<u>12,954,607</u>	<u>11,804,588</u>	<u>12,423,657</u>	<u>12,954,607</u>	<u>11,804,588</u>	<u>12,423,657</u>

The school has opted in to the donations scheme for this year. Total amount received was \$139,850 and form part of the Operational Grant.

3. Locally Raised Funds

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

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Revenue						
Donations and Bequests	-	-	-	10,000	-	5,000
Fundraising & Community Grants	1,506,666	899,256	1,116,310	1,506,666	899,256	1,116,310
Curriculum related activities - Purchase of goods and services	9,602	39,889	13,334	9,602	39,889	13,334
Trading	17,152	20,000	26,746	17,557	20,000	26,746
Fees for Extra Curricular Activities	15,881	18,000	25,360	15,881	18,000	25,360
	<u>1,549,302</u>	<u>977,145</u>	<u>1,181,749</u>	<u>1,559,007</u>	<u>977,145</u>	<u>1,186,749</u>
Expenses						
Extra Curricular Activities costs	80,276	115,524	85,056	80,276	115,524	85,056
Trading	2,015	2,000	1,689	2,015	2,000	1,689
	<u>82,291</u>	<u>117,524</u>	<u>86,745</u>	<u>82,291</u>	<u>117,524</u>	<u>86,745</u>
Surplus for the year Locally raised funds	<u>1,467,011</u>	<u>859,621</u>	<u>1,095,004</u>	<u>1,477,516</u>	<u>869,621</u>	<u>1,100,004</u>

4. Learning Resources

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	1,998,970	1,779,086	1,826,858	1,998,970	1,779,086	1,826,858
Information and Communication Technology	155,258	161,510	122,900	155,258	161,510	122,909
Library Resources	3,227	9,500	7,255	3,227	9,500	7,255
Employee Benefits - Salaries	6,717,278	5,915,279	6,172,046	6,717,278	5,915,279	6,172,046
Staff Development	9,751	26,000	8,948	9,751	26,000	8,948
	<u>8,884,484</u>	<u>7,891,375</u>	<u>8,138,016</u>	<u>8,884,484</u>	<u>7,891,375</u>	<u>8,138,016</u>

5. Administration

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,887	9,055	9,327	11,367	9,055	10,672
Board Fees	2,725	5,000	4,401	2,725	5,000	4,401
Board Expenses	1,433	5,200	1,498	1,433	5,200	1,498
Communication	19,027	42,000	40,116	19,027	42,000	40,116
Healthy School Lunch Programme	633,754	-	-	633,754	-	-
Other	23,502	13,701	17,850	31,006	13,701	25,752
Employee Benefits - Salaries	327,737	305,519	325,576	327,737	305,519	325,576
Insurance	25,644	25,000	25,367	25,644	25,000	25,367
Service Providers, Contractors and Consultancy	12,619	12,500	12,630	12,619	12,500	12,630
	<u>1,084,277</u>	<u>414,775</u>	<u>410,235</u>	<u>1,093,261</u>	<u>414,775</u>	<u>419,482</u>



6. Property

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	26,560	32,000	28,785	26,560	32,000	28,785
Consultancy and Contract Services	261,326	229,329	242,748	261,326	229,329	242,748
Cyclical Maintenance Provision	53,894	35,000	120,795	53,894	35,000	120,795
Grounds	80,307	93,010	89,089	80,307	93,010	89,089
Heat, Light and Water	124,808	109,000	123,587	124,808	109,000	123,587
Rates	508	500	490	508	500	490
Repairs and Maintenance	251,514	169,297	185,967	251,514	169,297	185,967
Use of Land and Buildings	2,093,071	3,070,584	3,032,654	2,093,071	3,070,584	3,032,654
Security	90,426	90,000	74,656	90,426	90,000	74,656
Employee Benefits - Salaries	88,106	95,862	93,072	88,106	95,862	93,072
	3,070,520	3,924,582	3,891,843	3,070,520	3,924,582	3,891,843

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

7. Cash and Cash Equivalents

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	2,572,623	1,052,140	1,309,854	2,586,624	1,052,140	1,331,400
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	2,572,623	1,052,140	1,309,854	2,586,624	1,052,140	1,331,400

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

Of the \$2,572,623 Cash and Cash Equivalents, \$286,708 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned Group buildings.

Of the \$2,572,623 Cash and Cash Equivalents, \$101,153 is held by the School on behalf of the Te Kura o Waipuna Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	22,833	104,908	30,333	22,833	104,908	30,333
Receivables from the Ministry of Education	24,093	-	-	24,093	-	-
Interest Receivable	1,604	-	3,520	1,903	-	3,658
Banking Staffing Underuse	-	-	60,500	-	-	60,500
Teacher Salaries Grant Receivable	531,352	-	468,727	531,352	-	468,727
	579,882	104,908	563,080	580,181	104,908	563,218
Receivables from Exchange Transactions	24,437	104,908	33,853	24,736	104,908	33,991
Receivables from Non-Exchange Transactions	555,445	-	529,227	555,445	-	529,227
	579,882	104,908	563,080	580,181	104,908	563,218

9. Inventories

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	56,268	63,186	63,186	56,268	63,186	63,186
	56,268	63,186	63,186	56,268	63,186	63,186

10. Investments

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

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset						
Short-term Bank Deposits	400,000	1,601,883	1,101,884	525,641	1,601,883	1,226,454
	400,000	1,601,883	1,101,884	525,641	1,601,883	1,226,454
Total Investments	400,000	1,601,883	1,101,884	525,641	1,601,883	1,226,454

11. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	2,380,354	162,197	-	-	(87,057)	2,454,594
Furniture and Equipment	595,554	70,837	(501)	-	(132,551)	533,239
Information and Communication Technology	233,450	487,378	-	-	(204,634)	516,194
Motor Vehicles	29,952	-	-	-	(15,739)	14,213
Leased Assets	45,259	72,164	-	-	(57,700)	59,723
Library Resources	16,606	5,958	(6,395)	-	(2,021)	14,148
Balance at 31 December 2021	3,301,175	798,534	(6,896)	-	(500,702)	3,592,111

GROUP

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	3,654,673	(1,200,079)	2,454,594	3,492,476	(1,112,122)	2,380,354
Furniture and Equipment	1,451,867	(818,628)	533,239	1,395,876	(800,322)	595,554
Information and Communication Technology	1,419,565	(803,371)	516,194	1,010,627	(777,177)	233,450
Motor Vehicles	173,628	(159,415)	14,213	173,628	(143,676)	29,952
Leased Assets	80,238	(20,515)	59,723	276,386	(231,127)	45,259
Library Resources	86,604	(72,456)	14,148	131,154	(114,548)	16,606
Balance at 31 December	6,866,575	(3,274,464)	3,592,111	6,480,147	(3,178,972)	3,301,175

SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	2,380,354	162,197	-	-	(87,057)	2,454,594
Furniture and Equipment	595,554	70,837	(501)	-	(132,551)	533,239
Information and Communication Technology	233,450	487,378	-	-	(204,634)	516,194
Motor Vehicles	29,952	-	-	-	(15,739)	14,213
Leased Assets	45,259	72,164	-	-	(57,700)	59,723
Library Resources	16,606	5,958	(6,395)	-	(2,021)	14,148
Balance at 31 December 2021	3,301,175	798,534	(6,896)	-	(500,702)	3,592,111

Accumulated Depreciation

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	3,654,673	(1,200,079)	2,454,594	3,492,476	(1,112,122)	2,380,354
Furniture and Equipment	1,451,867	(818,628)	533,239	1,395,876	(800,322)	595,554
Information and Communication Technology	1,419,565	(803,371)	516,194	1,010,627	(777,177)	233,450
Motor Vehicles	173,628	(159,415)	14,213	173,628	(143,676)	29,952
Leased Assets	80,238	(20,515)	59,723	276,386	(231,127)	45,259
Library Resources	86,604	(72,456)	14,148	131,154	(114,548)	16,606
Balance at 31 December	6,866,575	(3,274,464)	3,592,111	6,480,147	(3,178,972)	3,301,175

The net carrying value of equipment held under a finance lease is \$59,723 (2020: \$45,259)

12. Accounts Payable

	2021 Actual	School 2021 Budget (Unaudited)	2020 Actual	2021 Actual	Group 2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$	\$	\$	\$
Creditors	244,296	230,638	230,638	244,296	230,638	239,848
Accruals	6,590	89,481	6,218	8,070	89,481	7,563
Employee Entitlements - Salaries	604,418	-	522,193	604,418	-	522,193
Employee Entitlements - Leave Accrual	25,344	-	19,242	25,344	-	19,242
	880,648	320,119	778,291	882,128	320,119	788,846
Payables for Exchange Transactions	880,648	320,119	778,291	882,128	320,119	788,846
	880,648	320,119	778,291	882,128	320,119	788,846

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Other revenue in Advance	533,949	308,234	308,234	533,949	308,234	308,234
	533,949	308,234	308,234	533,949	308,234	308,234

14. Provision for Cyclical Maintenance

	2021 Actual \$	School and Group 2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	194,869	194,869	224,801
Increase/(decrease) to the Provision During the Year	53,884	35,000	120,785
Use of the Provision During the Year	(1,378)	(35,000)	(150,727)
Provision at the End of the Year	247,385	194,869	194,869
Cyclical Maintenance - Current	63,111	-	-
Cyclical Maintenance - Term	184,274	194,869	194,869
	247,385	194,869	194,869

15. Finance Lease Liability

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

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Not Later than One Year	26,169	48,811	48,811	26,169	48,811	48,811
Later than One Year and no Later than Five Years	35,393	4,955	4,955	35,393	4,955	4,955
	61,562	53,766	53,766	61,562	53,766	53,766
Represented by						
Finance lease liability - Current	26,169	48,811	48,811	26,169	48,811	48,811
Finance lease liability - Term	35,393	4,955	4,955	35,393	4,955	4,955
	61,562	53,766	53,766	61,562	53,766	53,766

16. Funds held in Trust

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	8,279	8,279	8,279	8,279	8,279	8,279
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-	-	-
	8,279	8,279	8,279	8,279	8,279	8,279

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

17. 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. The amount of cash held on behalf of the Ministry for capital works project is included under receivables from the Ministry in account receivable

School and GROUP

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution	Closing Balances \$
Site Security Upgrade		62,747	-	(116,540)	-	(53,793)
Hard Cover Canopy		274,896	13,579	(257,160)	-	31,315
LSC Space		(5,054)	3,222	1,832	-	(0)
Sports Turf		44,442	454	(92,781)	41,404	(6,481)
Fire Alarm Upgrade		250,000	198,787	(329,673)	-	118,514
Block A Toilet Reconfiguration		-	58,500	(34,653)	-	23,847
Block S Stormwater Upgrade		-	157,500	(44,869)	-	112,631
Totals		627,032	432,042	(874,044)	41,404	226,434

Represented by:

Funds Held on Behalf of the Ministry of Education	266,708
Funds Due from the Ministry of Education	(60,274)
	226,434

2020	Opening Balances	Receipts from MoE	Payments	Board Contribution	Closing Balances
	\$	\$	\$	\$	\$
Site Security Upgrade	-	131,161	68,434	-	62,727
Hard Cover Canopy	-	315,000	40,104	-	274,896
LSC Space	-	47,401	52,455	-	(5,054)
Sports Turf	-	45,000	558	-	44,442
Fire Alarm Upgrade	-	250,000	-	-	250,000
Totals	-	788,562	161,551	-	627,032

18. Funds Held on Behalf of Te Kura o Waipuna

Otaihuhu College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry

School and GROUP	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	101,153	101,153	101,153
Funds Received from MoE	-	-	-
Total funds received	101,153	101,153	101,153
Funds Spent on Behalf of the Cluster	-	-	-
Funds remaining	101,153	101,153	101,153

19. 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.

20. Remuneration

Key management personnel compensation (School and Group)

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

	2021 Actual	2020 Actual
	\$	\$
Board Members - School Remuneration	2,725	4,401
Leadership Team Remuneration	745,110	645,387
Full-time equivalent members	5	5
Total key management personnel remuneration	747,835	649,788

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (2 members) that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual	2020 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	200 - 210
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	12.00	10.00
110 - 120	3.00	2.00
120 - 130	0.00	1.00
140 - 150	3.00	0.00
	18.00	13.00

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



21. Compensation and Other Benefits Upon Leaving

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

School and GROUP Total Number of People	2021 Actual	2020 Actual
	-	-

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

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

- (a) \$565,000 contract for the refurbishment of the toilets in Block A, to be completed in 2022, which will be fully funded by the Ministry of Education. \$58,500 has been received of which \$34,653 has been spent on the project to date; and
 (b) \$175,000 contract for the upgrade of the Stormwater in Block S, to be completed in 2022, which will be fully funded by the Ministry of Education. \$157,500 has been received of which \$44,669 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$1,223,906)

(b) Operating Commitments School and GROUP

As at 31 December 2021 the Board has entered into no contracts.
 Operating commitments at 31 December 2020: nil)

24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	School 2021 Budget (Unaudited) \$	2020 Actual \$	2021 Actual \$	Group 2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	2,572,623	1,052,140	1,309,854	2,586,024	1,052,140	1,331,400
Receivables	579,882	104,908	563,080	580,181	104,908	563,218
Investments - Term Deposits	400,000	1,601,883	1,101,884	525,641	1,601,683	1,226,454
Total Financial Assets Measured at Amortised Cost	3,552,506	2,758,931	2,974,818	3,692,447	2,758,931	3,121,072

Financial liabilities measured at amortised cost

Payables	880,648	320,119	778,291	882,128	320,119	788,646
Finance Leases	61,562	53,766	53,765	61,562	53,766	53,765
Total Financial Liabilities Measured at Amortised Cost	942,210	373,885	832,056	943,690	373,885	842,411

25. Events After Balance Date

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

26. 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		Value of investment \$'000	
			2021	2020	2021	2020
Olhuhu College Trust	Raising Funds	Auckland, New Zealand	100%	100%	138,461.00	137,004.00

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.

27. Comparatives

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

28. COVID-19 Pandemic on going implications

Impact of Covid-19

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF OTAHUHU COLLEGE'S GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Otahuhu College and its controlled entities (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 Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 12 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Group for assessing the 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 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 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 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 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 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the group payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwi Sport note, 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 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 Group.

A handwritten signature in blue ink, appearing to read "Paul Lawrence".

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



Otahuhu College

Principal's Analysis of Variance for 2021

Leading Educational Excellence and Endeavour in Our Community

Tataki ai kuranga hiranga kia naniore I to tatou hapori

Contents

Student Engagement.....	3
Student Achievement	4
Leaver Transition.....	6
Finance and Property	7
Community of Learning.....	8
Teaching and Learning	8
Maori.....	9
Whanau Ora	10
Co Curricular Activities.....	11
Governance	12
Appendix 1	13
Appendix 2	16
Appendix 3	18
Appendix 4	18
Appendix 4a	21
Appendix 4b	23
Appendix 5	26
Appendix 6	27
Appendix 7	28
FY 2021 COVID Packages and Support Partners: Narrative Report	28

Student Engagement

Focus Area	2020 Position	2021 Target	What has been done so far?	Outcome to date	Next Steps
Attendance	53% of students have regular attendance or better.	60% of students have regular attendance	A focus on the role of the whanau teacher proved useful when we went into lockdown.	The year has been severely impacted by lockdowns. This makes our normal statistics meaningless. However, when you look at achievement with attendance there is a clear relationship. See appendix 1. The cut off point being 80% and below students are likely to fail. See Appendix One – our attendance while above Decile One schools still needs major improvement.	Attendance navigators employed at Y9-10 and Y11-12 focus on students less than 80% attendance
Behaviour	Decrease in minor offences. Standdown rate of 45 per 1000 (2016)	Continued decrease in minor offending.	Overall behaviour continues to improve. Again impacted by lockdowns.	103 standdowns which is very high. However 77 students were only stood down once.	Focus on good routines at start of year and return to school. Identification of at risk

Focus Area	2020 Position	2021 Target	What has been done so far?	Outcome to date	Next Steps										
		Stand down offences less than 30.			students at start of year and support in place.										
Retention	Retention to 17 th birthday is 83%	Levels of retention is 83% or better.	Education Navigator in Year 13 and careers work	85.4% retention for 2020 compared with NZ Average of 83.5% (Decile 1 75%)	Impact of Covid on all lengthy absence will be telling. Attendance Navigators to work with at risk.										
Engagement in learning	Weekly engagement grades show an approximate consistency of: <table border="1" style="margin-left: 20px;"> <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%	Weekly engagement average 3.5 for all Year levels and ethnicities.	Ongoing work on engagement in class. Engagement scores modified to track lockdown online learning.	Kamar has provided average engagement grades, which will change our reporting going forward. Fortnightly engagement reports were sent out to parents and this will continue in 2022. During lockdown we had approximately 20% not engaging at all and 20% engaging in very limited manner.	Target for next year is to average 3.5 across all year groups. And to switch seamlessly between learning at school and learning from home. Junior Engagement to be incentivised. See Appendix 2
1	7%														
2	20%														
3	40%														
4	30%														
5	3%														

Student Achievement

Focus Area	2020 position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Year 9 and 10	20% of students were Stanine 5 or above. 32% at stanine 1 or 2.	30% of students at Stanine 5 or above, 20% of students at Stanine 2 or below.	Started year with focus on improving literacy and in particular writing.	PAT Test mid year saw development of a more bell shaped outcome. See Appendix 3	A key focus for next year is lifting achievement at Year 9 and 10.

Focus Area	2020 position	Target for 2021	What has been done so far?	Outcome to date	Next Steps																								
Externals	17% of standards completed are from externals <table border="1"> <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>14.5%</td></tr> <tr><td>L3 Pass rate</td><td>54%</td></tr> <tr><td>L3 M+E</td><td>27%</td></tr> </table>	L1 Pass rate	49%	L1 M+E	20%	L2 Pass rate	34%	L2 M+E	14.5%	L3 Pass rate	54%	L3 M+E	27%	A stretch target, however there needs to be significant improvement in this area: <table border="1"> <tr><td>L1 Pass rate</td><td>59%</td></tr> <tr><td>L1 M+E</td><td>30%</td></tr> <tr><td>L2 Pass rate</td><td>54%</td></tr> <tr><td>L2 M+E</td><td>24.5%</td></tr> <tr><td>L3 Pass rate</td><td>64%</td></tr> <tr><td>L3 M+E</td><td>32%</td></tr> </table>	L1 Pass rate	59%	L1 M+E	30%	L2 Pass rate	54%	L2 M+E	24.5%	L3 Pass rate	64%	L3 M+E	32%	Lockdown means that Unexpected Grades can be used and students will earn the best of either their unexpected grade or what they achieve in the external exams. Because of this attendance at the externals will be down and the outcomes from 2021 in externals should be higher than any other year.	Results for internals are shown in Appendix 4 both year on year for the whole college and also for 2021 by Department.	Work will continue on gaining evidence on Unexpected Grades through to 10 December.
L1 Pass rate	49%																												
L1 M+E	20%																												
L2 Pass rate	34%																												
L2 M+E	14.5%																												
L3 Pass rate	54%																												
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L3 Pass rate	64%																												
L3 M+E	32%																												
NCEA Pass Rates	<table border="1"> <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%</td></tr> </table>	Level 1	62%	Level 2	78%	Level 3	86%	UE	24%	<table border="1"> <tr><td>Level 1</td><td>70%</td></tr> <tr><td>Level 2</td><td>82%</td></tr> <tr><td>Level 3</td><td>86%</td></tr> <tr><td>UE</td><td>40%</td></tr> </table>	Level 1	70%	Level 2	82%	Level 3	86%	UE	40%	Deans in particular have worked hard in terms of tracking students and getting support in place.	On track at level 3 and Level 2, slightly behind with Level 1. See Appendix 4.1	UE rates must significantly improve in 2022								
Level 1	62%																												
Level 2	78%																												
Level 3	86%																												
UE	24%																												
Level 1	70%																												
Level 2	82%																												
Level 3	86%																												
UE	40%																												
Merit and Excellence endorsed certificates	<table border="1"> <tr><td>Level 1</td><td>37%</td></tr> <tr><td>Level 2</td><td>15%</td></tr> <tr><td>Level 3</td><td>21%</td></tr> </table>	Level 1	37%	Level 2	15%	Level 3	21%	<table border="1"> <tr><td>Level 1</td><td>40%</td></tr> <tr><td>Level 2</td><td>37%</td></tr> <tr><td>Level 3</td><td>30%</td></tr> </table>	Level 1	40%	Level 2	37%	Level 3	30%	Other than what has tried to happen in class very little.	Merit and Excellence rate is highest is has been for internals. See Appendix 4.2	Developing better quality grades will be a focus area for Year 11 in 2022												
Level 1	37%																												
Level 2	15%																												
Level 3	21%																												
Level 1	40%																												
Level 2	37%																												
Level 3	30%																												

Leaver Transition

Focus Area	2020 position	Target for 2021	What has been done so far?	Outcome to date	Next Steps				
Year 13	56.9% of 2019 leavers had Level 3 or higher. Level 3 pass rate was highest it has been.	63% of leavers have Level 3 or higher	Work of University Navigator and Dean has been crucial in this.	72% of 2020 leavers had Level 3 this compares with 59% nationwide.	Carry on.				
Employment	42-50% of all leavers not enrolled in training, however we are currently unaware of what they are doing.	Establish clear processes to recording the destination of Year 13 students into work.			An area for review for next year. In particular pathway into apprenticeships and trade based training.				
Training	26-30% of leavers enrolled in study at non degree level study	27% of leavers in level 3-4 training	The way this is recorded by TEC has changed. This has meant that the percentages previously used are no longer comparable.	13% of leavers in Level 4-7 study compared with 7.8% nationally					
University and Degree Level Study	19% of school leavers are enrolled in degree level study	22% of leavers enrolled in degree level study.		12% of 2020 leavers enrolled in degree level study. 10.5% Of 2019 leavers.	A key focus area.				
				<table border="1"> <tr> <td>Ōtāhuhu College</td> <td>12%</td> </tr> <tr> <td>Decile 1</td> <td>7.9%</td> </tr> </table>	Ōtāhuhu College	12%	Decile 1	7.9%	
Ōtāhuhu College	12%								
Decile 1	7.9%								

Focus Area	2020 position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
				Nationally 27.8%	

Finance and Property

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Quality classrooms	Quality classrooms in B, L and T Block. Music and Drama Rooms high quality. No surplus prefabs.	Modernisation of Toilets in A Block. Cover for court. Planning underway for M Block with conceptual plans completed by end of year.	Modernisation of Toilets out for Tender. M Block see separate report	Awaiting outcome of toilet tender	Building starts next year.
IT	506 Computers or laptops available for student use.	Reserve supply of laptops available in case of lockdown	Grant from PFL for laptops	All students have been issued laptops that they can keep while at Ōtāhuhu College	
Property	Grounds well presented. Pool consistently up and running Improvement to Golf Avenue entrance Increased visibility of Memorial Fields	T Block quad landscaped. Garden utilised by students and community.	Developing landscape plan for quad Gardens being used and developed Volleyball court to be done during summer holidays.	Covered top courts. Drainage work on T Block New alarm system.	Hinges on M Block development from here

Community of Learning

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Stewardship	Initial first meeting of stewards group.	Three combined board meetings with joint resolutions around Attendance, Achievement and Engagement.	This area has not effectively happened in 2021. The College needs to look at gaining Year 7 and 8 to make a better pathway for our students.		
Student Engagement	Attendance rates across the COL are below the national averages	COL has common approach to attendance and engaging parents.			
Staff Development	Each school has their own approach to professional development	Sharing of teaching expertise across the COL happens in a systemic basis.			

Teaching and Learning

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Classroom teaching	Teaching practise is improving. Lack of overseas teachers to recruit due to covid	Teaching development pathways entrenched. Focus on Departments with low external pass rates.	The year started with regular short observations which were then fed back to Departments and shaped	Will need to use data over last five years to identify areas and where to focus. On.	Need to focus on this for next year.

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
	means greater focus needed on developing our own teachers.		in house pD. This was disrupted by first lockdown and then subsequently in second half of year.		
Leadership	Leadership development through tertiary study	All HoD have regular partnership connection with high performing HoD from other schools.	Discussions around scholarships for Masters in Leadership	Ongoing leadership development of staff.	Follow up on the discussions around scholarships
Curriculum Development	Junior curriculum more closely aligned with needs of NCEA, With new standards being introduced in 2023 this area needs to be a key focus.	Kotuku Unit has more inclusion Increase capacity of learning centre Increased literacy apparent in classes Staff involved in Review of Achievement Standards. Scholarship pathways developed in subjects.	Kotuku Unit had more students going out into mainstream. One student gained Level 2. There had been evidence of increased literacy in classes.	Ōtāhuhu College will be doing Pilots in Tongan and Health. Scholarship pathway developed in Maths.	Review of senior curriculum see Appendix 5

Maori

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Leavers	63.2% Leavers with Level 2 from 2017% Leavers 42% Level 3 range	70% of Māori students have Level 2 and 50% having level 3. Māori achievement in NCEA is above national averages for Māori students.	Employed a careers advisor with particular focus on Māori, she left mid year.	70% of 2020 leavers had Level 2. Only 40% had Level 3.	The key to Māori is retention and attendance. This will be a focus for next year
Retention	Māori retention to 17 th birthday was 67% cf National	Retention rate of Māori students is 80%	Creation of Māori whanau class TTR	65% retention for 2020 Māori students	Continuation of TTR

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Attendance	average for Māori students of 69% Significant difference between Māori and Non Māori attendance. 7% point difference based on periods.. This needs to be a key area for 2021	Reduction of disparity between Māori and non Māori attendance.		See Appendix 6 The percentage is distorted by lockdown, however the comparison between Māori and Pasifica in terms of attendance is valid.	Employment of two attendance navigators
Tikanga Māori	Growing biculturalism in the College	Establishment of Māori whanau class	TTR created		Employment of extra Te Reo teacher.

Whanau Ora

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
STEM	In 2019 25% of Pasifika Year 13 students gain 14 credits in 1 or more STEM subject. 4.4% gain 14+ credits in three STEM subjects	50% of Pacific Year 11 students doing Science 35% of Year 13 Pasifika students gain 14 credits in 1 or more STEM subject. 10% gain 14+ credits in three STEM subjects.	Participation in Year 11 is high. Transition of Level 2 science needs to be a focus for this year.	80/140 Year 11 Pacific students doing science. 60/106 Pacific students doing at least 1 stem subject.	Targetting improved learning outcomes
Degree based study	19% of Pacific students enrolled in degree level study	25% of Pacific leavers enrolled in degree level study		12% of pasifica students leaving to degree based study. As mentioned	Significant increase needed to get

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Leadership and Engagement				previously the numbers have varied with the change from TEC reporting system. Significantly impacted by Covid.	to national average of high 20s
Family Engagement	40% participation in sport New contract targets annual figures for register rather than cumulative. Target 900 families per annum.	Increased participation and outcomes for students involved in sport and leadership development 900 families benefit from Whanau Ora funding	See Appendix 7		

Co Curricular Activities

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Sports	33% of students involved in extra-curricular sports	Review of sport at Ōtāhuhu College and how development of longterm plan to lift participation and pride in sport.	Review of sports department done externally	BOT Sports Policy which has impacted on budget design for sport.	Sport department working on plan based around policy.
Arts	Approximately 10-15% of students	Development of mass participation Art event. Regular music performances	Music performances had increased. Highlight has	Road show, Production were both able to be held.	Continued development in Music

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
	involved in extra curricular arts	Itinerant music teacher group performances.	been entering the big sing.		
Culture	Polyfest is annual event	Participation in Polyfest and continuation of language weeks	90 th celebration instead of polyfest	Cultural weeks impacted by lockdown	Polyfest to occur 2022
Performance	Consistently high performers in the Arts and Polyfest	Develop plan for sport performance with key accountabilities.	Review of sport	Budget aligned to sports policy	Sport department to develop and implement plan.
Leadership	Use of House Prefects, School prefects and leadership camps	Framework of leadership development pathway established for students.	Prefects allocated portfolios	Covid impacted.	For 2022

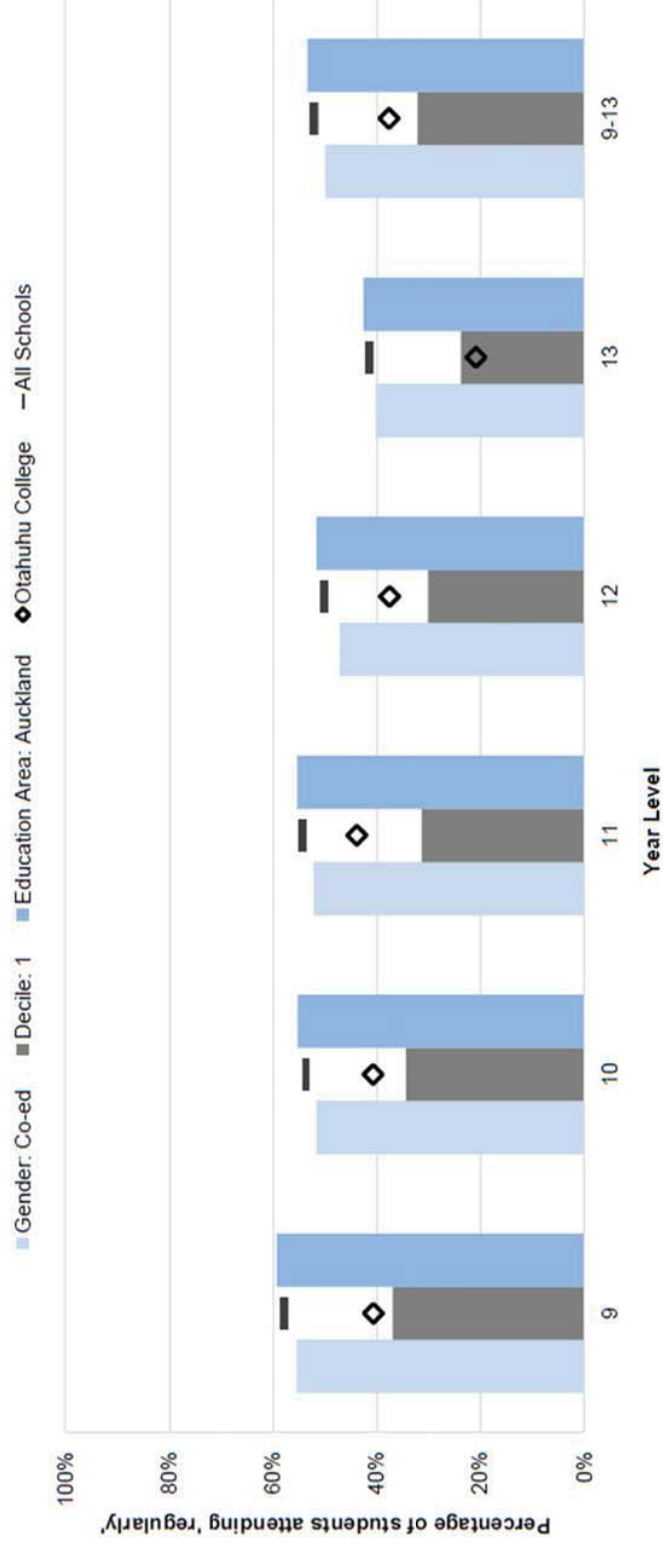
Governance

Focus Area	2020 Position	Target for 2021	What has been done so far?	Outcome to date	Next Steps
Achievement	Otahuhu College achievement is below national averages	Otahuhu College is achieving in NCEA above national averages for all schools at Levels 1,2,3 and UE	Despite lockdown Ōtāhuhu College is on target at Level 2 and 3.		
Strategic	Significant improvements overseen by the Board	Design of Martin block rebuild	Significant work being done	See separate report	

Appendix 1

'Regular' attendance, by Year level (Term 2, 2021)

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

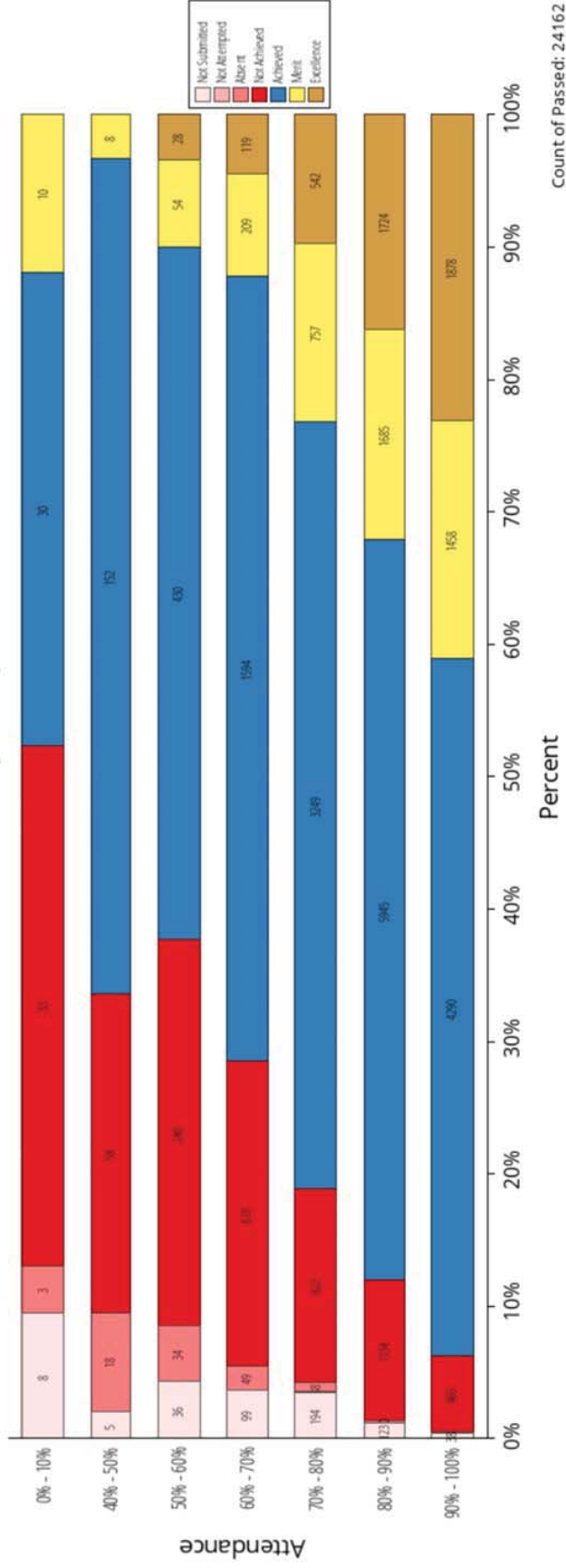


The percentage of Year 11 students (your highest-attending group) attending regularly was greater in your school than in the decile comparison group.

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

Print Freeze

2021 NCEA Credits by Attendance WHERE Attending: On 1st July



Students attending 90% of the time are achieving at a rate that would be comparable to top outcomes in the country.

Appendix 2

Junior College Award -

Rationale

The Junior College Award is designed to encourage and reward students in Year 9 and 10

- To encourage students to attend and be engaged in class and to take part in extracurricular activities for the College.
- To reward students who have done extra learning in their own time.

To be awarded to students in Year 9 and 10 End of Year Prize-giving.

Criteria

There are four criteria that students must fulfil to be eligible for the Award:

- 90% attendance or better as measured by half days for the year.
- Average engagement grade of 3.5 or more for the year
- Participation in an extra curricular activity
- Completion of Education Perfect Learning From Home Award Tasks

Extra Curricular Activity

- Involvement for 4 weeks minimum
- Reliable and committed to practises and Training
- Signed off by Teacher Manager or Coach- students' responsibility to get signed off.

Education Perfect Award Tasks

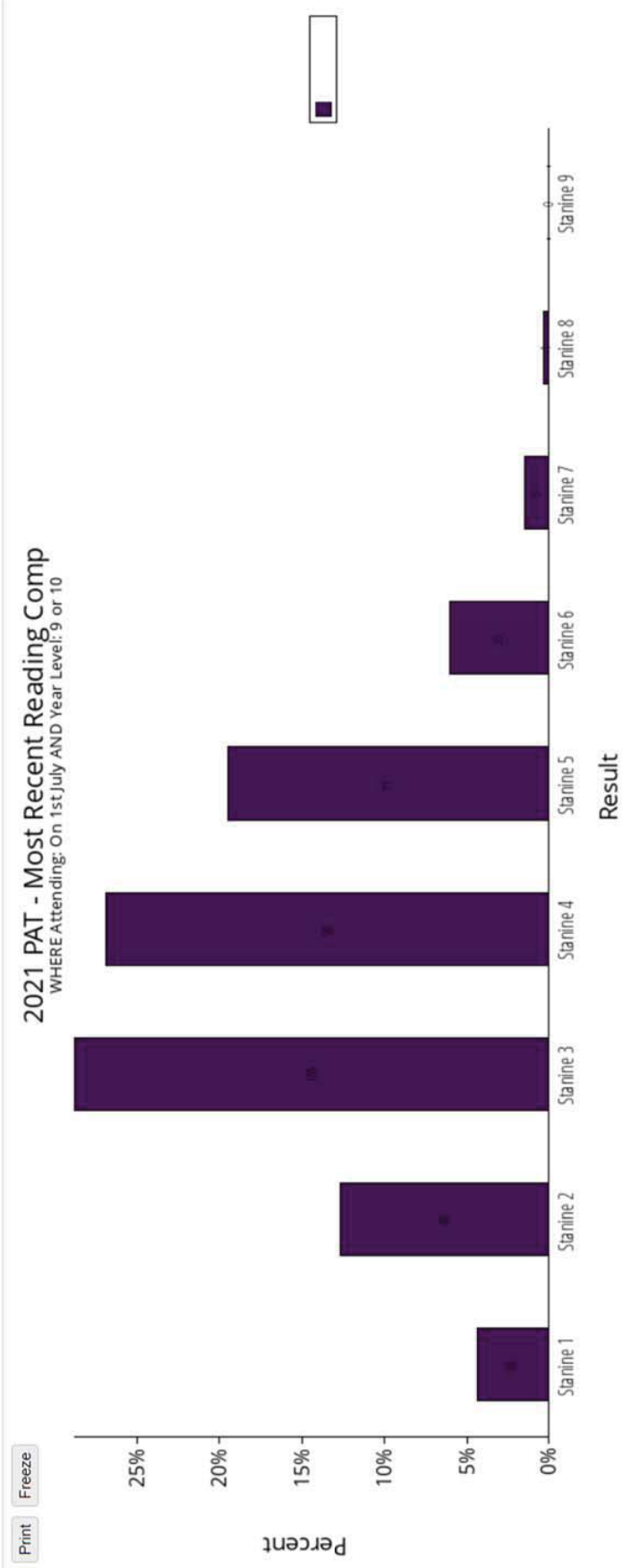
This is based on students working on these tasks during their own time. It would be expected that students would spend a total of 40 hours on this during the year, that is an hour per school week. The total time for these tasks is as indicated by Education Perfect. There would be 5 tasks to be completed, possibly along the following:

- Te Reo
 - He Mihi
 - He Mihimihini
- Thinking
 - Memory and Learning
 - Socratic Method
 - Analysing Ethical Positions
 - Ethics and Literature
- Skills
 - Data Interpretation
 - Graphs
 - Identifying Detail
- Civics
 - Overview of Parliament
- Financial Literacy
 - Salaries and Wages
 - Budgetting

Administration

- 1 Attendance- done through Kamar: no extra work
- 2 Engagement – done through Kamar: no extra work
- 3 Extra Curricular – Managers will need to sign off template
- 4 Education perfect: Once set up be monitoring and sending reminders.

Appendix 3



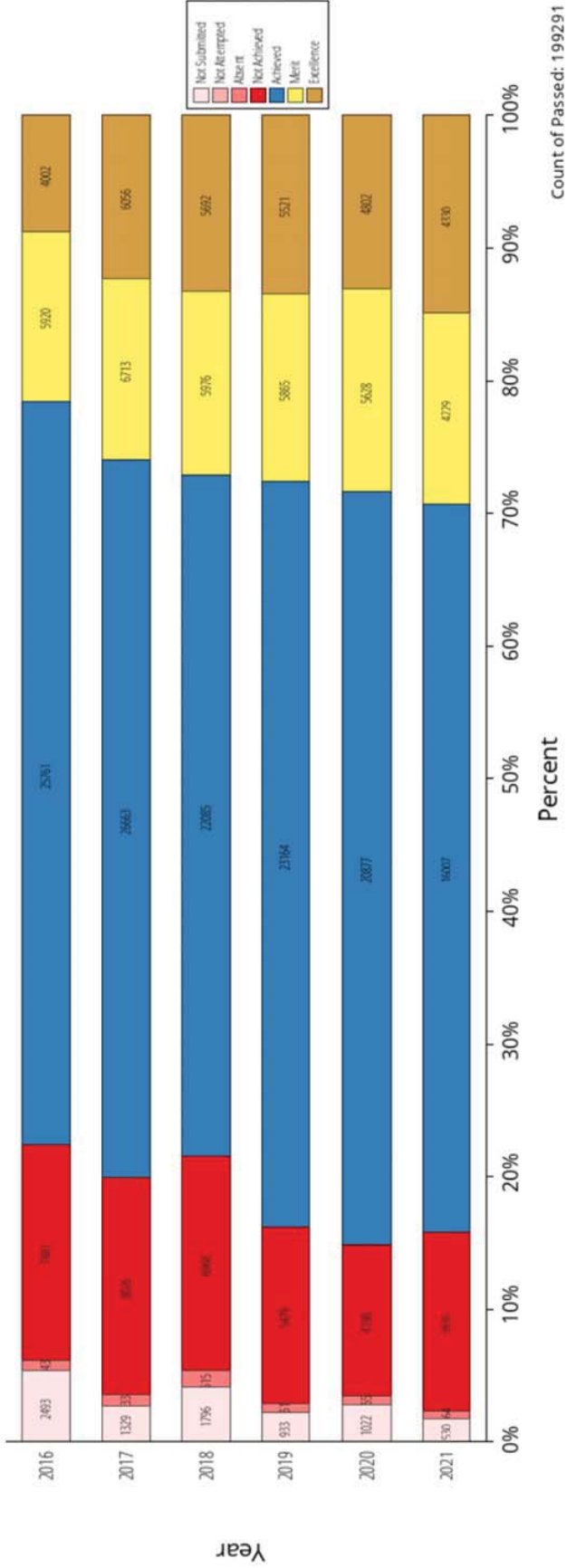
Appendix 4

Print

Freeze

NCEA Credits by Year

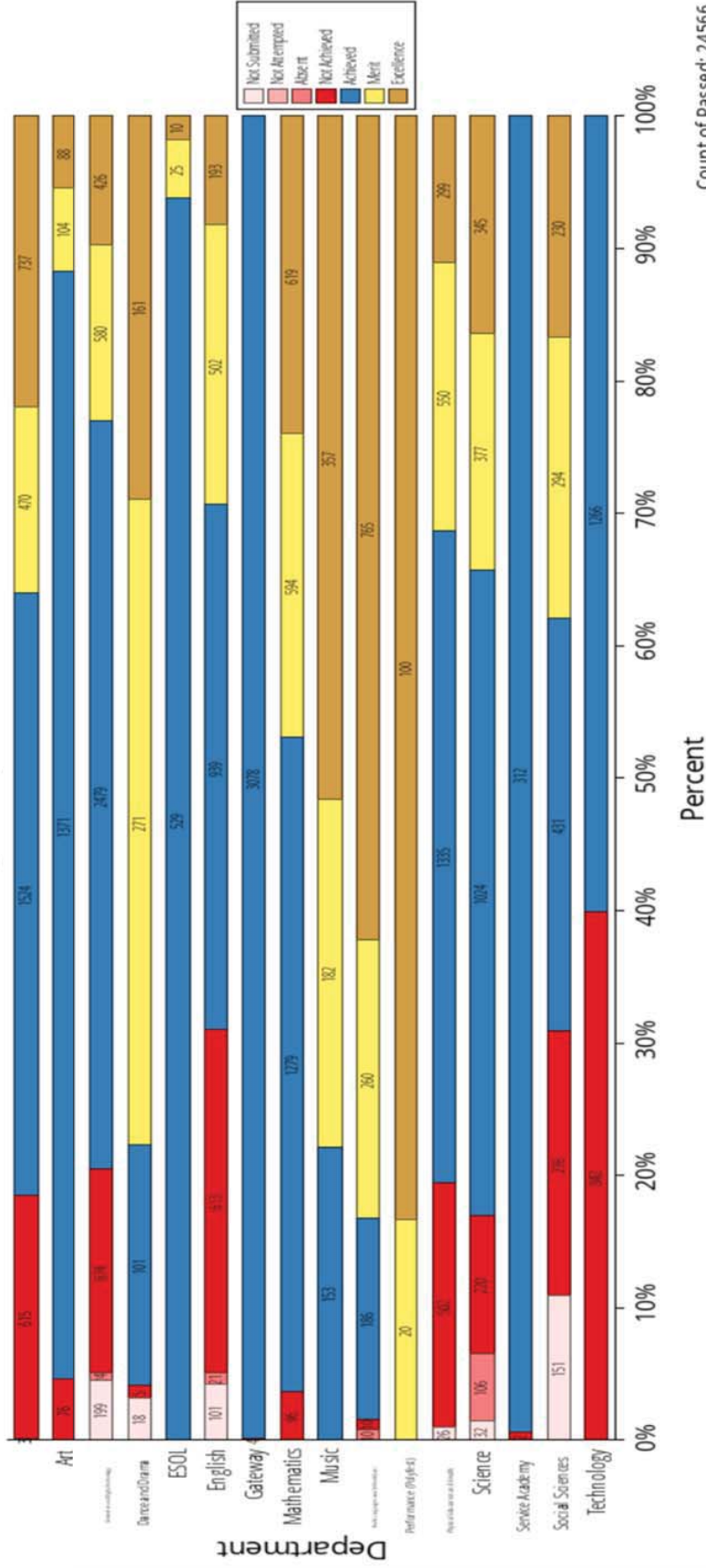
WHERE Attending: On 1st July AND Internal / External: I



Print

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2021 NCEA Credits by Department WHERE Attending: On 1st, July AND Internal / External: I



Count of Passed: 24566

Appendix 4a

Achievement in NCEA and UE: Otahuhu College

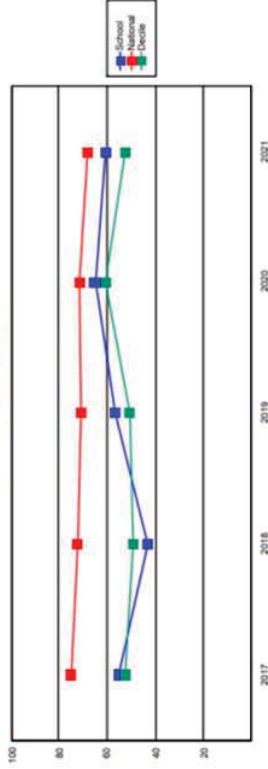
PR2 - Enrolment Based Cumulative Overall Results

Generated 9-Feb-2022

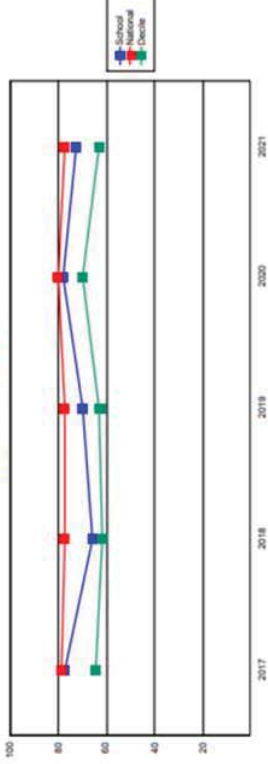
Otahuhu College

Academic Year	Year 11			Year 12			Year 13			Decile 1			
	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	UE
2017	55.4	77.1	73.9	75.0	78.5	65.5	52.9	64.5	56.5	21.0			
2018	43.3	66.0	69.3	72.4	77.6	66.1	49.2	61.6	57.1	20.8			
2019	56.9	70.0	77.9	70.6	77.5	67.3	50.9	62.9	57.4	23.4			
2020	65.1	77.8	85.8	71.8	80.1	72.1	60.4	70.0	64.2	25.4			
2021	61.0	72.7	89.8	68.5	77.4	69.9	52.7	63.0	58.9	22.8			

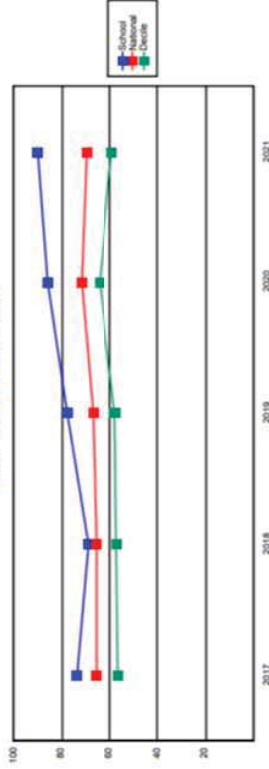
Year 11 - NCEA Level 1



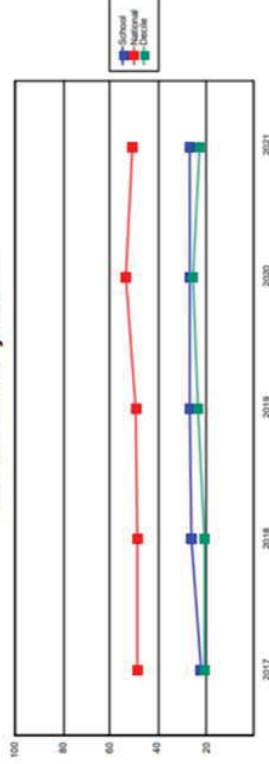
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



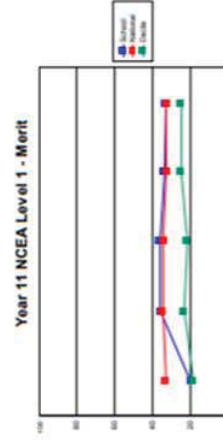
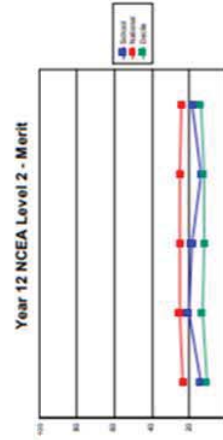
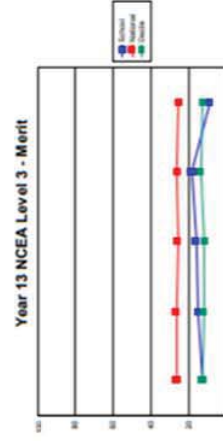
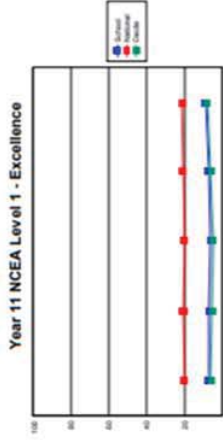
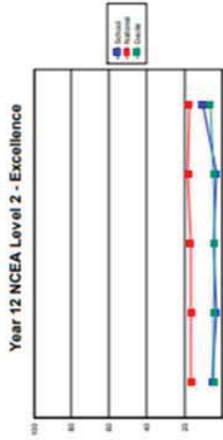
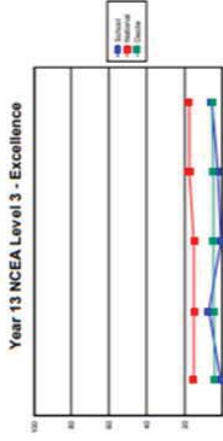
Year 13 - University Entrance



NCEA Certificate Endorsement: Otahuhu College

PR4 - Cumulative Results by Percentage

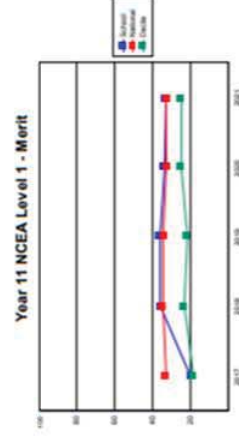
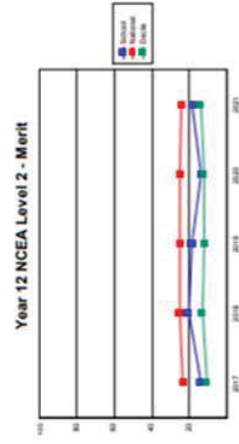
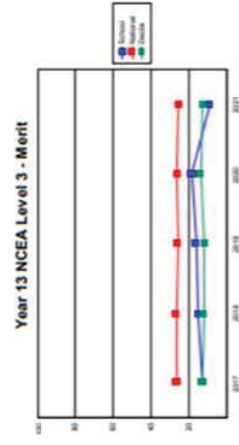
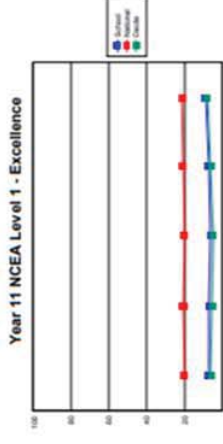
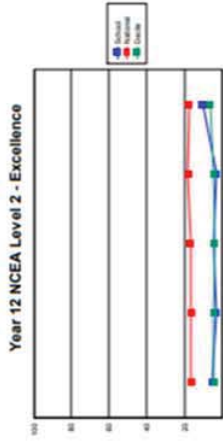
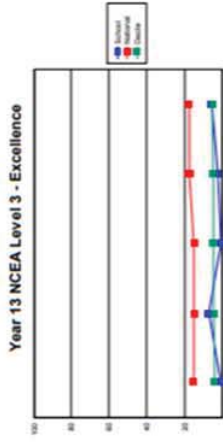
Academic Year	Otahuhu College			National			Decile 1		
	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3
Achieved with Excellence									
2017	7.3	5.1	0.8	20.0	16.4	15.5	6.0	4.4	4.1
2018	6.7	3.1	7.3	20.5	16.5	15.0	5.0	4.5	4.7
2019	5.8	4.5	0.8	19.9	16.7	14.8	4.7	4.2	4.7
2020	7.2	3.1	2.8	20.7	17.9	17.5	5.9	4.5	5.0
2021	8.8	10.4	5.7	21.1	17.7	17.9	7.8	6.4	5.5
Achieved with Merit									
2017	19.5	13.9	12.8	33.0	23.5	26.7	18.5	11.0	13.1
2018	35.6	20.8	15.3	34.3	25.2	27.0	23.2	13.4	12.6
2019	35.9	18.8	16.5	33.9	25.1	26.2	21.8	12.2	12.0
2020	33.6	13.8	18.6	32.3	24.9	26.3	24.8	12.7	14.0
2021	32.8	18.4	9.2	32.2	24.2	25.6	24.8	14.2	13.0



NCEA Certificate Endorsement: Otahuhu College

PR4 - Cumulative Results by Percentage

Academic Year	Otahuhu College			National			Decile 1		
	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3
Achieved with Excellence									
2017	7.3	5.1	0.8	20.0	16.4	15.5	6.0	4.4	4.1
2018	6.7	3.1	7.3	20.5	16.5	15.0	5.0	4.5	4.7
2019	5.8	4.5	0.8	19.9	16.7	14.8	4.7	4.2	4.7
2020	7.2	3.1	2.8	20.7	17.9	17.5	5.9	4.5	5.0
2021	8.8	10.4	5.7	21.1	17.7	17.9	7.8	6.4	5.5
Achieved with Merit									
2017	19.5	13.9	12.8	33.0	23.5	26.7	18.5	11.0	13.1
2018	35.6	20.8	15.3	34.3	25.2	27.0	23.2	13.4	12.6
2019	35.9	18.8	16.5	33.9	25.1	26.2	21.8	12.2	12.0
2020	33.6	13.8	18.6	32.3	24.9	26.3	24.8	12.7	14.0
2021	32.8	18.4	9.2	32.2	24.2	25.6	24.8	14.2	13.0



Appendix 5

2023 Proposal for Seniors College

Rationale

In 2023 changes are coming in for NCEA which will impact all our Senior Students.

Currently 85% of our leavers gain Level 2 or higher. For the remaining 15%, two thirds (10%) finish their school with no formal qualifications. These students tend to be ones who drop out of school before the completion of Year 11. Only 5% of our leavers finish the schooling with just Level One.

Effectively we are running a Level One Assessment programme for 5% of our students. 85% of our students stay at school to Year 13.

Our students have struggled with external assessment, with 50% of assessments becoming external we need to look at ways where we can significantly improve the external pass rate. Creating more time for assessments and reducing the workload for staff and students will allow for a greater depth of understanding and better prepare our students for NCEA at Levels Two and Three.

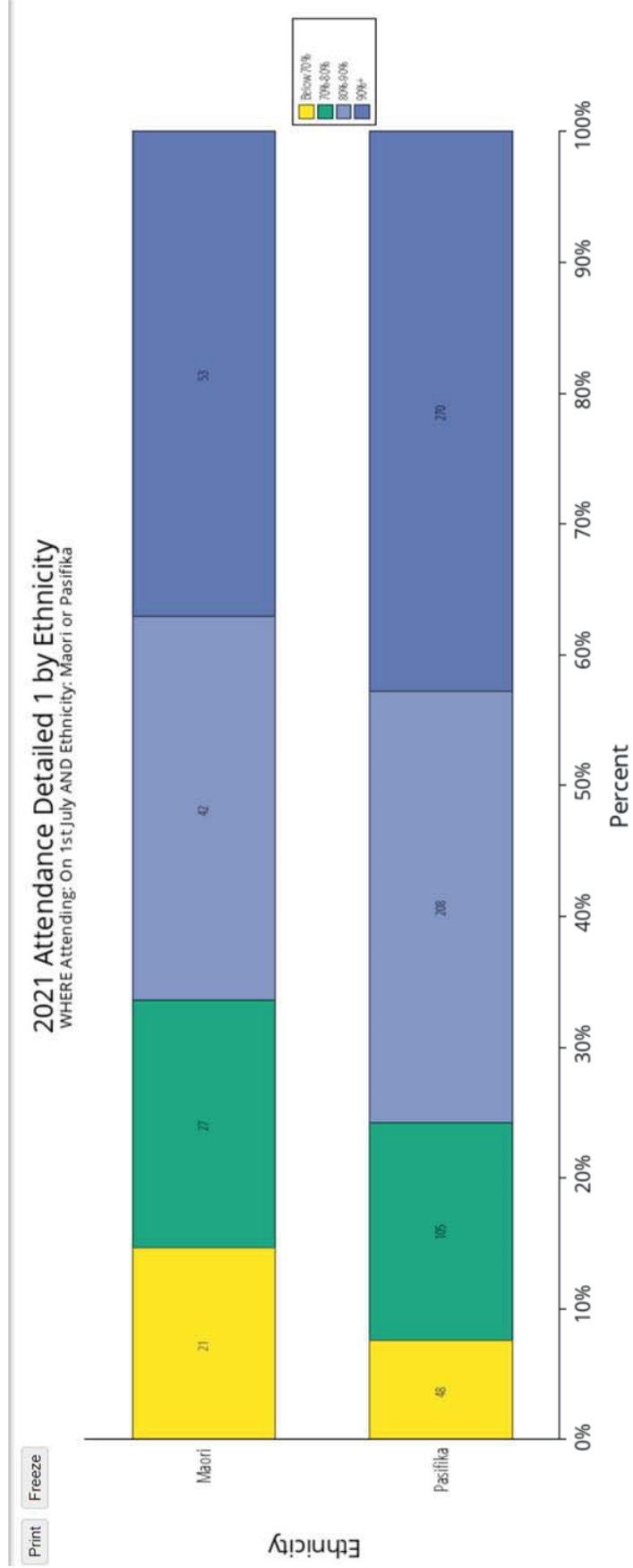
Currently for some subjects there is very little difference between the difficulty of Level 1 and Level 2, for others between Level 2 and 3. The introduction of mid year externals for subjects also allows the possibility of flexibility.

Proposal

- Literacy and Numeracy can be gained from Year 9 to Year 12 (Year 13 to have individualised programmes).
- Year 11 as an NCEA Level 1 Assessment focus is removed.
- There are three variations of courses developed:
 - Sequential, that is at Year 11 students do 20 Level 1 credits, at Year 12 20 Level 2 credits and at Year 13 20 level 3 credits.

- Hybrid, that is at Year 11 students do a mix of Level 1 and Level 2 credits (10-15) and at Year 12 do a mix of Level 2 and Level 3 credits (15-20). Year 13 do 10-15 Level 3 credits (for some focus on scholarship)
- Cross-over, these are Level 2 courses which students can choose to do in Year 11 or Year 12. Similarly Level 3 courses which students can do in years 12 or 13
- The mid year external at the end of July will be a good time to transition to a higher level for hybrid courses.

Appendix 6



Appendix 7



FY 2021 COVID Packages and Support Partners: Narrative Report

This weekly report is due each Friday at midday to provide narrative context to the support you are providing families during the current lockdown. Please describe your activity and insights in supporting families over the past week.

The text boxes will expand as you type so feel free to write as much as you want to.

* 1. Please provide date

Thursday 11 November 2021

* 2. Partner Name

Ōtāhuhu College

Other (Please specify) _____

Reflection

*3. Describe your key activities supporting families over the last week.

Supporting families with online learning to Yr9 – 10; Targeted learning for Year 11 – 13.

Exams for Year 11 – 13 for deriving grades. This determines the unexpected event grade (UEG). Continuing to co-ordinate assessments, evidence collection for deriving grades and preparing to submit unexpected event grades (UEGs) for students.

Continuing to organise academic pathways for students to working towards the completion of the relevant NCEA qualification.

Processing enrolments for Year 9 students 2022.

Preparation for Year – 10 return has begun today after yesterday's announcement.

*4. Describe the approximate value of contents of support packages (eg \$100 food voucher for a family of 2, \$200 utilities, \$150 educational resources etc)

Front line deliveries and payments
Food Vouchers - *\$1900
Fuel Vouchers - *\$700
Utility Bill - *\$240
Rent - nil
*approximately

*5. Describe any other key activities you are still undertaking during lockdown (eg vaccination centres, tele mental health service, primary healthcare, dental care etc.)

Our MDT are continuously working with students and whanau.
Taking enrolments for 2022.
Managing both staff and student Vaccinated Register. This is going well with staff.
Collection of data for vaccination register of students. Our Health Centre staff are collecting this information. It also means they are in a position to offer expert advice and have meaningful conversations with families.
Delivery of support packages to families. Referring families to other support services through our Strive Social Workers.

* 6. If you are supporting families in mandatory isolation, self-isolation, quarantine and emergency accommodation, describe key activities with families over the last week

Not applicable

* 7. What are the key strengths you've seen in families over the last week?

Again and probably the most important strength in our families is their ability to communicate with us. Families have been really responsive to our offer of support. Families have also been responsive to our offers of providing a pathway for longer term support. Also in many respects families are feeling a little more confident about getting their household business back to some form of normality.

8* . What are the key challenges you've seen in families over the last week?

As stated above although families are feeling a little more confident about their financial situation with respect to getting back to work there have been a number of moments where families have shared they have very little to cater for an upcoming birthday for their child. Not being able to afford a cake and a small gift has been saddening. It's these things that affect families in ways which cause another level of disquiet.

Anticipation growing for a return to school for Year 9 – 10 around transportation (not wanting their child to use public transport) and the cost of public transport, checking on protocols at school, making sure school is safe by their standards, uniform requirements (students have grown over the last few months) and getting students motivated to return have been a element of the concerning elements for families at this time.

9* . How has your Organisation been able to adapt to the current resurgence and are there any current challenges?

Next Wednesday 17 November we will have our Year 9 -10 cohorts return to school. Our expectation is that we will run a programme which endorses community, well-being, enjoying school, learning to adapt to the way in which we attend school now (i.e. mask wearing), getting back in to routines and preparation for learning in 2022 and beyond.

10* . Describe the impact of your support on families and share any family stories or direct quotes from families.

" Thank you so much heartily thank you for the support you provided. It was a big relief for me as you cleared my electricity bill payment for last month.

God bless you richly"

" I received a lovely text from grandmother yesterday expressing her family's gratitude for the support we've been able to provide, so thanks for everything you and your team do."

Mālo 'aupito

"Thank you for topping up our globug account. We would have run out of electricity tomorrow. Thank you so much we appreciate everything your school has done for our family so much. Please thank the Principal from the bottom of our heart. We are so thankful and grateful. God Bless."

11. Any additional information.



Kiwisport report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$24,232 (excluding GST). The funding was spent on equipment for netball, volleyball, basketball and rugby. The number of students participating in organised sport was 32% of the school roll.

A handwritten signature in blue ink, consisting of several loops and a long, sweeping tail that extends towards the right side of the page.