

OTOROHANGA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 157

Principal: Traci Liddall

School Address: Bledisloe Avenue Otorohanga

School Postal Address: P O Box 115 Otorohanga 3940

School Phone: 07 873 8029

School Email: admin@otocoll.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires
Lorraine Fox	Chair Person		Elected	Jun-22
Traci Liddall	Principal			
Anthea Tata	Parent Rep		Elected	Jun-22
Chris Van der Heyden	Parent Rep		Elected	Jun-22
Corey Wilson	Parent Rep		Elected	Jun-22
Mark Pitts-Brown	Parent Rep		Elected	Jun-22
Rex Fare	Parent Rep		Elected	Jun-22
Michael Ritch	Parent Rep		Elected	Jun-22
Shannon Hoffer	Secretary		Elected	Dec-19
Monique Fagan	Student Rep		Elected	Dec-19
Maree Bublitz	Staff Rep		Elected	Jun-19
Keith Edwards	Parent Rep		Elected	May-19
Brenton Irwin	Parent Rep		Elected	May-19

Accountant / Service Provider: Granville & She Ltd

OTOROHANGA COLLEGE

Annual Report - For the year ended 31 December 2019

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Otorohanga College

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Lorraine Angela Fox

Full Name of Board Chairperson



Signature of Board Chairperson

30 July 2020

Date:

TRACI MARIE LIDDALL

Full Name of Principal



Signature of Principal

30/07/2020

Date:

Otorohanga College
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	4,311,184	4,112,425	4,310,819
Locally Raised Funds	3	233,732	175,815	265,712
Interest income		1,069	500	844
Hostel	4	271,859	229,500	284,962
Other Revenue		21,504	-	248
		<u>4,839,348</u>	<u>4,518,240</u>	<u>4,862,585</u>
Expenses				
Locally Raised Funds	3	131,632	151,105	181,687
Hostel	4	302,987	319,200	327,888
Learning Resources	5	2,794,886	2,797,390	2,915,585
Administration	6	236,887	245,160	199,434
Finance		8,972	-	8,382
Property	7	1,087,083	1,093,465	1,121,858
Depreciation	8	103,863	115,000	121,007
Loss on Disposal of Property, Plant and Equipment	11	865	-	-
		<u>4,667,175</u>	<u>4,721,320</u>	<u>4,875,841</u>
Net Surplus / (Deficit) for the year		172,173	(203,080)	(13,256)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>172,173</u>	<u>(203,080)</u>	<u>(13,256)</u>

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



Otorohanga College
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019.

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		571,284	571,284	431,390
Total comprehensive revenue and expense for the year		172,173	(203,080)	(13,256)
Capital Contributions from the Ministry of Education				
Capital Injection	28	-	-	136,996
Contribution - SNUP				16,154
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	743,457	368,204	571,284
Retained Earnings		743,457	368,204	571,284
Reserves		-	-	-
Equity at 31 December		743,457	368,204	571,284

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



Otorohanga College

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	534,687	214,479	256,837
Accounts Receivable	10	217,484	200,000	205,670
GST Receivable		12,974	1,900	9,549
Prepayments		22,816	22,820	21,570
MOE Debtor Capital Works	17	-	-	31,825
		<u>787,961</u>	<u>439,199</u>	<u>525,451</u>
Current Liabilities				
Accounts Payable	12	365,524	379,500	374,835
Revenue Received in Advance	13	24,000	27,000	32,708
Finance Lease Liability - Current Portion	15	30,230	32,375	37,073
Funds held in Trust	16	360	360	-
Funds held for Capital Works Projects	17	48,304	50,000	5,104
		<u>468,418</u>	<u>489,235</u>	<u>449,720</u>
Working Capital Surplus/(Deficit)		319,543	(50,036)	75,731
Non-current Assets				
Property, Plant and Equipment	11	575,864	575,865	620,390
		<u>575,864</u>	<u>575,865</u>	<u>620,390</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	88,800	90,000	71,040
Finance Lease Liability	15	63,150	67,625	53,797
		<u>151,950</u>	<u>157,625</u>	<u>124,837</u>
Net Assets		<u>743,457</u>	<u>368,204</u>	<u>571,284</u>
Equity	23	<u>743,457</u>	<u>368,204</u>	<u>571,284</u>

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



Otorohanga College
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		1,029,901	864,705	1,014,432
Locally Raised Funds		238,060	44,115	283,540
Hostel		271,859	229,500	284,962
Goods and Services Tax (net)		(3,426)	6,100	2,611
Payments to Employees		(602,095)	(650,765)	(714,221)
Payments to Suppliers		(634,416)	(580,455)	(852,691)
Interest Paid		(8,972)	-	(8,382)
Interest Received		1,069	500	844
Net cash from Operating Activities		291,980	(86,300)	11,095
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		865	-	17,738
Purchase of PPE (and Intangibles)		(30,362)	(81,381)	(62,610)
Net cash from Investing Activities		(29,497)	(81,381)	(44,872)
Cash flows from Financing Activities				
MOE Capital Contribution		-	-	136,996
Finance Lease Payments		(28,193)	14,516	(33,845)
Furniture & Equipment Grant		-	-	16,154
Funds Administered on Behalf of Third Parties		360	360	(5,489)
Funds Held for Capital Works Projects		43,200	43,800	1,377
Net cash from Financing Activities		15,367	58,676	115,193
Net increase/(decrease) in cash and cash equivalents		277,850	(109,005)	81,416
Cash and cash equivalents at the beginning of the year	9	256,837	323,484	175,421
Cash and cash equivalents at the end of the year	9	534,687	214,479	256,837

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

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



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Otorohanga College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

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

f) 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.

g) 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.



h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Property, Plant and Equipment

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

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

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

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

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20-40 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

k) Accounts Payable

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

l) 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, annual leave earned to but not yet taken at balance date.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from hostel students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Provision for Cyclical Maintenance

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

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

p) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	815,302	769,315	832,113
Teachers' Salaries Grants	2,445,528	2,414,875	2,474,901
Use of Land and Buildings Grants	847,643	847,645	829,272
Resource Teachers Learning and Behaviour Grants	697	-	-
Other MoE Grants	143,881	60,590	111,953
Other Government Grants	58,133	20,000	62,580
	4,311,184	4,112,425	4,310,819

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	5,409	5,000	18,095
Overseas Travel	41,955	40,500	58,253
Activities	103,041	86,040	116,420
Trading	934	890	1,797
Fundraising	16,310	4,000	4,207
Other Revenue	66,083	39,385	66,940
	233,732	175,815	265,712
Expenses			
Activities	72,310	72,310	89,199
Trading	888	890	1,590
Fundraising (Costs of Raising Funds)	5,832	7,870	4,572
Overseas Travel	40,387	40,500	70,460
Other Locally Raised Funds Expenditure	12,215	29,535	15,866
	131,632	151,105	181,687
<i>Surplus for the year Locally raised funds</i>	102,100	24,710	84,025

During the year the school had an overseas trip to Melbourne. The purpose of the trip was to engage students in playing two tournaments and to visit the schools involved. The trip was mainly funded through student's contributions, fundraising and donations, and these amounted to \$41,495. All of the funds collected have been used to pay for the trip. The costs included flight tickets, accommodation, fundraising related expenses and daily expenses during the trip. Related travel costs were for a total of nineteen personnel including fifteen students, and four teachers as supporting personnel.

2018

During the year, the school had an overseas trip to Tahiti. The purpose of the trip was to engage students and achieve a strategy to encourage the year 9 cohort to stay until year 13. The reason for Tahiti as a destination was that it is the birthplace of the Tainui waka. The trip would help improve student's understanding and knowledge of New Zealand Maori culture as well as connecting to their heritage.

The trip was mainly funded through student's contributions, fundraising and donations, and these amounted to \$58,253. All of the funds collected have been used to pay for the trip. The costs included flight tickets, accommodation, fundraising related expenses and daily expenses during the trip. Related travel costs were for a total of sixteen personnel including thirteen students, one teacher and two of her family members as supporting personnel.



4. Hostel Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
Hostel Financial Performance			
Hostel Full Boarders	0	0	0
Hostel Weekly Boarders	46	50	44
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Hostel Fees	262,785	229,000	267,102
Other Revenue	9,074	500	17,860
	<hr/>	<hr/>	<hr/>
	271,859	229,500	284,962
Expenses			
Kitchen	54,887	55,000	53,534
Laundry	5,574	4,000	-
Welfare	234	80	-
Supervision	6,751	7,500	9,897
Administration	29,574	37,120	32,626
Property	7,895	13,500	30,116
Employee Benefit - Salaries	198,072	202,000	201,715
	<hr/>	<hr/>	<hr/>
	302,987	319,200	327,888
	<hr/>	<hr/>	<hr/>
<i>Surplus/ (Deficit) for the year Hostel</i>	(31,128)	(89,700)	(42,926)

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	137,879	95,790	136,052
Information and Communication Technology	24,821	35,450	29,860
Extra-Curricular Activities	387	-	205
Library Resources	1,077	2,300	1,509
Employee Benefits - Salaries	2,622,674	2,644,800	2,727,994
Staff Development	8,048	19,050	19,965
	<hr/>	<hr/>	<hr/>
	2,794,886	2,797,390	2,915,585

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	14,138	6,100	6,565
Board of Trustees Fees	4,895	6,235	6,235
Board of Trustees Expenses	16,652	22,000	6,234
Communication	6,270	8,005	8,188
Consumables	11,006	9,000	4,171
Operating Lease	-	35,250	4,111
Other	19,414	11,150	18,263
Employee Benefits - Salaries	135,415	124,020	120,580
Insurance	11,353	8,000	11,576
Service Providers, Contractors and Consultancy	17,744	15,400	13,511
	<hr/>	<hr/>	<hr/>
	236,887	245,160	199,434

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	4,256	7,000	5,842
Consultancy and Contract Services	4,200	-	6,540
Cyclical Maintenance Provision	17,760	12,000	17,760
Grounds	8,675	9,200	8,363
Heat, Light and Water	57,971	80,000	47,654
Rates	4,498	4,000	3,508
Repairs and Maintenance	37,947	35,600	61,927
Use of Land and Buildings	847,643	847,645	829,272
Security	5,182	1,200	1,254
Employee Benefits - Salaries	98,951	96,820	139,738
	<u>1,087,083</u>	<u>1,093,465</u>	<u>1,121,858</u>

The use of land and buildings figure represents 8% 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.

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	14,880	16,476	14,451
Furniture and Equipment	28,291	31,325	30,669
Information and Communication Technology	21,137	23,403	21,594
Motor Vehicles	7,654	8,475	17,738
Textbooks	602	667	1,380
Leased Assets	27,229	30,149	30,789
Library Resources	4,070	4,505	4,386
	<u>103,863</u>	<u>115,000</u>	<u>121,007</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	200	200
Bank Current Account	82,594	99,504	55,351
Bank Call Account	451,893	114,775	201,286
Cash and cash equivalents for Cash Flow Statement	<u>534,687</u>	<u>214,479</u>	<u>256,837</u>

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

Of the \$534,687 Cash and Cash Equivalents, \$48,304 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	43,893	40,000	35,425
Banking Staffing Underuse	22,925	20,000	2,988
Teacher Salaries Grant Receivable	150,666	140,000	167,257
	<u>217,484</u>	<u>200,000</u>	<u>205,670</u>
Receivables from Exchange Transactions	43,893	40,000	35,425
Receivables from Non-Exchange Transactions	173,591	160,000	170,245
	<u>217,484</u>	<u>200,000</u>	<u>205,670</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	43,000	-	-	-	-	43,000
Buildings	277,867	7,710	-	-	(14,880)	270,697
Furniture and Equipment	104,385	3,952	-	-	(28,292)	80,045
Information and Comm Tech	70,060	15,693	-	-	(21,137)	64,616
Motor Vehicles	11,766	-	-	-	(7,654)	4,112
Textbooks	601	-	-	-	(601)	-
Leased Assets	81,111	63,746	(33,043)	-	(27,229)	84,585
Library Resources	31,600	1,279	-	-	(4,070)	28,809
Balance at 31 December 2019	620,390	92,380	(33,043)	-	(103,863)	575,864

The net carrying value of equipment held under a finance lease is \$84,585 (2018: \$81,111)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	43,000	-	43,000
Buildings	512,632	(241,935)	270,697
Furniture and Equipment	341,087	(261,042)	80,045
Information and Communication Technology	278,855	(214,239)	64,616
Motor Vehicles	126,972	(122,860)	4,112
Textbooks	59,739	(59,739)	-
Leased Assets	230,784	(146,199)	84,585
Library Resources	113,263	(84,454)	28,809
Balance at 31 December 2019	1,706,332	(1,130,468)	575,864

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	43,000	-	-	-	-	43,000
Buildings	292,318	-	-	-	(14,451)	277,867
Furniture and Equipment	115,245	19,809	-	-	(30,669)	104,385
Information and Comm Tech	60,415	31,239	-	-	(21,594)	70,060
Motor Vehicles	29,504	-	-	-	(17,738)	11,766
Textbooks	1,981	-	-	-	(1,380)	601
Leased Assets	64,510	47,390	-	-	(30,789)	81,111
Library Resources	33,688	2,298	-	-	(4,386)	31,600
Balance at 31 December 2018	640,661	100,736	-	-	(121,007)	620,390

The net carrying value of equipment held under a finance lease is \$81,111(2017: \$64,510)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	43,000	-	43,000
Buildings	504,922	(227,055)	277,867
Furniture and Equipment	337,135	(232,750)	104,385
Information and Communication Technology	263,163	(193,103)	70,060
Motor Vehicles	126,972	(115,206)	11,766
Textbooks	59,739	(59,138)	601
Leased Assets	240,466	(159,355)	81,111
Library Resources	111,984	(80,384)	31,600
Balance at 31 December 2018	1,687,381	(1,066,991)	620,390

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	27,330	28,000	27,765
Accruals	11,457	11,500	11,231
Accounts Payable to the Ministry	136,995	137,000	136,995
Employee Entitlements - Salaries	150,667	158,000	167,257
Employee Entitlements - Leave Accrual	39,075	45,000	31,587
	<u>365,524</u>	<u>379,500</u>	<u>374,835</u>
Payables for Exchange Transactions	365,524	379,500	374,835
	<u>365,524</u>	<u>379,500</u>	<u>374,835</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	24,000	27,000	32,708
	<u>24,000</u>	<u>27,000</u>	<u>32,708</u>

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	71,040	71,040	53,280
Increase/ (decrease) to the Provision During the Year	17,760	12,000	17,760
Provision at the End of the Year	<u>88,800</u>	<u>83,040</u>	<u>71,040</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	88,800	90,000	71,040
	<u>88,800</u>	<u>90,000</u>	<u>71,040</u>

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	30,230	32,375	37,073
Later than One Year and no Later than Five Years	63,150	67,625	53,797
	<u>93,380</u>	<u>100,000</u>	<u>90,870</u>

16. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	360	360	-
	<u>360</u>	<u>360</u>	<u>-</u>

17. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
SNM Visual Project	<i>completed</i>	5,104	-	-	-	5,104
Buildings Re-roofing	<i>completed</i>	(31,825)	16,225	-	15,600	-
Block A B D E1 Reroofing	<i>in progress</i>	-	25,000	(960)	-	24,040
Block B Toilet Reconstruction	<i>in progress</i>	-	25,000	(5,840)	-	19,160
Totals		<u>(26,721)</u>	<u>66,225</u>	<u>(6,800)</u>	<u>15,600</u>	<u>48,304</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	48,304
Funds Due from the Ministry of Education	-
	<u>48,304</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
SNM Visual Project	<i>completed</i>	5,104	-	-	-	5,104
Buildings Re-roofing	<i>in progress</i>	(33,202)	1,500	(123)	-	(31,825)
Totals		<u>(28,098)</u>	<u>1,500</u>	<u>(123)</u>	<u>-</u>	<u>(26,721)</u>

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

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

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,895	6,235
Full-time equivalent members	0.12	0.25
<i>Leadership Team</i>		
Remuneration	1,106,712	1,053,805
Full-time equivalent members	11	11
Total key management personnel remuneration	1,111,607	1,060,040
Total full-time equivalent personnel	11.12	11.25

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		
Principal 1	50-60	130-140
Principal 2	50-60	-
Benefits and Other Emoluments		
Principal 1	1-2	-
Principal 2	1-2	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	1.00	1.00
110-120	1.00	-
	2.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	\$25,000
Number of People	-	3

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019. (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll:

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) A \$25,000 contract for Re-roofing of blocks A B D and E1 which will be fully funded by the Ministry of Education. To date \$25,000 has been received of which \$960 has been spent on the project ; and

(b) A \$25,000 contract for Block B Toilet Reconstruction which will be fully funded by the Ministry of Education. To date \$25,000 has been received of which \$5,840 has been spent on the project ;

(Capital commitments at 31 December 2018: \$26,721)

(b) Operating Commitments

As at 31 December 2019 the Board has no operating commitments. (2018: Nil)

23. Managing Capital

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

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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	534,687	214,479	256,837
Receivables	217,484	200,000	205,670
Total Financial assets measured at amortised cost	<u>752,171</u>	<u>414,479</u>	<u>462,507</u>

Financial liabilities measured at amortised cost

Payables	365,524	379,500	374,835
Finance Leases	93,380	100,000	90,870
Total Financial Liabilities Measured at Amortised Cost	<u>458,904</u>	<u>479,500</u>	<u>465,705</u>

25. Subsequent Event

On March 11 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all school and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

27. Breach of Law - Failure to meet statutory Reporting Deadline

The Board of Trustees did not comply with section 87A(1) of the Education Act 1989 in that it did not submit its annual financial statements for audit by the 31st March 2020. On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced which has caused time delays and resulted in a breach of Section 87A(1) of the Education Act. As this situation is out of the Board of Trustees control no audit qualification has been issued for breach of Section 87A(1) of the Education Act.

28. Capital Injection

On the 12th September 2018, the Ministry of Education approved a one -off \$136,996 capital injection for the forgiveness of Ministry payroll debt. The one-off funding was provided to assist the board to focus it's attention on the good work that the school has undertaken over the last two years in addressing it's financial situation, and allow the College to focus on it's continued student achievement progress.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF OTOROHANGA COLLEGE'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Otorohanga College (the School). The Auditor-General has appointed me, Richard Currie, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; 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 30 July 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

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

We communicate with the Board of Trustees 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 of Trustees is responsible for the other information. The other information comprises of the Board of Trustee Listing, Kiwisport report and Analysis of Variance but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Currie
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton New Zealand



Ōtorohanga College

Ko te mana mō mua i te whakamana
Honour before Honours

Principal: Ms Traci Liddall Dip Tchg, Dip TEFL, BA, PGDip Ed, M Ed (hons)

2019 Analysis of Variance

NCEA achievement data

Attendance data

Due to my becoming principal beginning of term 4 2019, the data shared in the AoV is neither comprehensive nor convincingly robust, however it can be taken as contextual to a college that has had a number of challenges to work through over a number of years. Compared with the 2018 AoV at least this time there is data and not just a poorly constructed narrative.

Interesting to note: the decline in NCEA correlates with the decline in attendance, which is a reminder that attendance needs to remain our number one priority for 2020 and beyond.

Naku noa

Traci Liddall
Dip Tchg, Dip TEFL, BA, PGDip Ed, M Ed (hons)

Principal
Ōtorohanga College

NCEA 2019

Achievement In NCEA And UE

(Enrolment Based Cumulative Overall Results)

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2015	57.1	58.3	40.0	23.6
2016	73.8	66.2	39.6	14.6
2017	70.7	81.7	44.4	25.9
2018	70.3	80.9	66.7	22.9
2019	82.3	77.9	26.1	13.0

Analysis:

Year 11

Compared to previous years there has been a significant increase of 12% due to the academic ability of the cohort itself as well as effective tracking by the Dean and staff. The continued support of this cohort in Year 12 and Year 13 should result in a similar upward trend.

Year 12

Down 2%

Year 13

Significant drop. Lowest result in 5 years. In 2018 as Year 12 this cohort's achievement was 80.9%. This has dropped to 26.1 as Year 13s. This is not a cohort blip. With an attendance rate of 58 %, which is the lowest of all the year levels, the correlation between attendance and achievement could not be truer.

NCEA 2019

Achievement In NCEA And UE (Enrolment Based Cumulative Results By Gender)

Academic Year (Male)	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2015	57.6	55.6	23.1	15.4
2016	69.7	70.5	33.3	16.7
2017	78.9	84.0	41.9	25.8
2018	79.2	84.8	69.2	23.1
2019	70.8	81.6	9.5	4.8

Academic Year (Female)	Year 11 NCEA L1	Year 12 NCEA L2	Year 12 NCEA L3	Year 13 UE
2015	54.8	60.6	55.2	31.0
2016	76.5	58.6	43.3	13.3
2017	62.2	80.4	45.5	22.7
2018	57.9	77.1	65.7	22.9
2019	89.5	73.3	40.0	20.0

Analysis:

Disparity between girls and boys. In Year 11, 18.7% difference/gap, in Year 12 8.3% difference/gap, in Year 13 30.5% difference/gap and in UE 15.2% difference/gap. Girls are outperforming boys in all areas by significant amounts. Boys, in particular Māori, are a focus in 2020.

NCEA 2019**Achievement In NCEA And UE**
(Enrolment Based Cumulative Results By Ethnicity)

Academic Year (European)	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2015	60.9	68.6	45.2	32.3
2016	82.6	66.7	43.3	23.3
2017	78.0	84.2	53.3	40.0
2018	78.8	84.2	64.3	28.6
2019	90.2	92.7	36.8	31.6

Academic Year (Māori)	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2015	57.4	46.4	36.0	8.0
2016	64.7	67.4	36.4	4.5
2017	62.2	79.1	38.7	22.6
2018	66.0	79.1	72.0	4.0
2019	70.4	64.9	16.7	3.3

Analysis:

Disparity between European and Māori. In Year 11, 19.8% difference between European and Māori, in Year 12 27.8%, in Year 13 20.1% and in UE 28.3%. Boys, in particular Māori, are a focus this year.

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NCEA 2019			
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Level 1 Literacy And Numeracy (Cumulative Results By Percentages)			
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Academic Year (Literacy)	Year 11 NCEA L1	Year 12 NCEA L2	Year 12 NCEA L3
2015	80.2	81.7	98.2
2016	86.9	98.6	89.6
2017	85.3	94.4	98.1
2018	92.3	94.1	97.9
2019	85.5	98.5	93.5

Academic Year (Numeracy)	Year 11 NCEA L1	Year 12 NCEA L2	Year 12 NCEA L3
2015	69.2	80.0	98.2
2016	83.3	85.1	87.5
2017	84.0	94.4	88.9
2018	85.7	98.5	97.9
2019	91.9	97.0	97.8

Analysis:

<p>The Numeracy result is the highest achieved in five years. The trend is an upward one. In 2018 Year 11 students participated in an intensive three day Numeracy package which is part of the</p>

reason why the result is what it is. This initiative is being implemented again this year.

NCEA 2019

Certificate Endorsement
(Cumulative Results By Percentages)

Academic Year (Excellence)	Year 11 NCEA L1	Year 12 NCEA L2	Year 12 NCEA L3
2015	9.6	11.4	13.6
2016	16.1	10.2	21.1
2017	3.8	13.8	8.3
2018	6.3	5.5	9.4
2019	11.8	5.7	8.3
Academic Year (Merit)	Year 11 NCEA L1	Year 12 NCEA L2	Year 12 NCEA L3
2015	19.2	5.7	13.6
2016	25.8	10.2	5.3
2017	13.2	10.3	25.0
2018	14.1	7.3	15.6
2019	31.4	15.1	8.3

Analysis:

In Year 11, Excellence Endorsements were 6.3% in 2018 to 11.8 % in 2019 while Merit Endorsements in 2018 were 14.1% and increased to

31.4% in 2019. This was due to effective tracking by the Dean and staff. What worked well in 2019 is being implemented with this year's Year 11s, 12s and 13s.

In Year 12, Excellence Endorsements were 5.5% in 2018 to 5.7 % in 2019 while Merit Endorsements in 2018 were 7.3% and increased to 15.1% in 2019.

Level 3 Endorsements have gone down.

Attendance weekly rates

Term 1	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
Year 9	96.8	92.8	92.8	92.7	89.7	92.4	92.0	82.3	87.7	77.6
Year 10	86.7	81.8	78.2	78.8	81.5	80.3	77.3	78.8	74.3	62.4
Year 11	92.9	83.0	74.3	83.3	74.0	76.5	77.7	77.4	75.4	74.4
Year 12	86.0	80.9	80.9	84.7	76.0	80.6	73.5	70.7	68.2	73.2
Year 13	75.6	73.5	68.9	71.6	63.6	58.8	54.3	57.0	52.6	49.1

Term One initiatives

Teachers receive kamar email when not completed class roll during the actual lesson.

Checklists of rolls regularly given to classroom teachers who have not completed rolls.

Regular text absences to families (aim is every day)

Newsletter has attendance information in newsletter

From Term One data - identified an at risk group of students. Deans looking at consistent way of working with these students.

DR identified reasons why when percentage is low in certain weeks, for example week 3 drop in attendance rate in some levels, Athletic sports. Swimming sports in Week 4 maintained or slightly up across levels - there was an option to be a school all day.

Recognition of 100% attendance in level assemblies

Trends / Patterns Term One

Attendance rate has dropped significantly over the term for all levels.

Unjustified absence rate went up in Week 10, Term 1, Year 13 had 18.7% unjustified absence, Year 10 had 12.2 unjustified absence in Week 10, Term 1.

Term one

Students attending 90% or more

Year 9 - 66 students out of 85 students have attended 90% or more - 80%

Year 10 - 29 students out of 66 students have attended 90% or more - 44%

Year 11 - 35 students out of 64 students have attended 90% or more - 55%

Year 12 - 37 students out of 70 students have attended 90% or more - 53%

Year 13 - 12 students out of 46 students have attended 90% or more - 26%

Term 2	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
Year 9	82.3	84.0	72.6	84.1	87.2	90.6	84.1	79.0	66.3	67.3
Year 10	68.8	62.4	72.4	78.5	81.2	67.3	72.0	69.4	46.4	46.1
Year 11	71.2	77.9	69.5	69.4	69.7	63.3	71.0	67.7	56.0	55.0
Year 12	75.8	69.0	62.3	64.9	71.3	63.1	67.8	51.3	48.8	55.8
Year 13	59.6	48.4	55.7	45.7	57.2	42.8	46.2	41.8	28.4	32.9
				Focus Week			Field days		Sickness	

Term Two initiatives

- DR to work with Deans to conference each at low percentage student and family.
- DR and LP to check Year 13 study lines to ensure accuracy
- To begin with Pastoral Network team interrogating the data, share data with staff
- Checklists more regularly to staff
- Focus week - 1 this term where we concentrate on systems and checks within Attendance, week 4
- Information into newsletter on attendance and achievement.
- Kamar email reminders of completing to rolls to staff

Students attending 90% or more in Term 2

Year 9 - 33 students out of 80 students have attended 90% or more - 41%

Year 10 - 17 students out of 66 students have attended 90% or more - 26%

Year 11 - 17 students out of 60 students have attended 90% or more - 28%

Year 12 - 18 students out of 66 students have attended 90% or more - 27%

Year 13 - 3 students out of 45 students have attended 90% or more - 7%

Term 3	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
Year 9	78.0	77.0	74.8	73.8	72.5	82.3	84.0	82.2	68.4	72.7
Year 10	63.4	65.0	68.5	68.2	57.0	61.8	73.0	61.2	60.9	57.0
Year 11	70.5	74.9	80.4	75.4	48.9	73.7	71.2	53.0	38.6	59.3
Year 12	59.7	68.6	64.1	53.5	50.2	65.7	70.8	47.4	32.3	45.2
Year 13	50.2	49.8	49.3	45.1	43.4	48.5	44.5	36.4	23.6	25.6
	22/7	29/7	5/8	12/8	19/8	26/8	2/9 Focus Week	9/9 Focus Week	16/9 Mufti / lunch shout	23/9

Term 3 Initiatives

- Focus weeks x 2 - begin first focus week of attendance in week 2.
- Student incentives for 100% attendance, 2 weeks of Term 3. If a student is 100% for either week 1 or week 2 can wear mufti on Tuesday week 3. If student is both 100% for weeks 1 and 2 then student can wear mufti on Tuesday week 3 and will receive a canteen voucher. Karen from SA team meetings is going to fund this.
- Information on attendance and achievement in newsletter
- Critical to find solutions to improve attendance at all levels. Discuss with all stakeholders.

Going forward...

Summary of processes that needed improving for incentives

More time needed in between focus week and incentive

More buy in from Whaanau teachers needed to have conversations with students around who has 100% attendance.

Canteen vouchers were a good idea but looking at something different for this term.

Have vouchers pre made.

Ask at student council what students would like?

Response to this was want food.

Weeks 1 and 2 attendance percentage improved since end of Term 2

Look for a week to do 100 % attendance again this term. Plan is for week 6 and week 7.

This focus week changed due to unforeseen circumstances. Changed to weeks 7 and 8.

Thanks to the Deans who oversaw the 100% and was able to let me know who had 100% attendance.

Vouchers could be given out earlier in future perhaps Whaanau teachers give to students.

To do from Term 3 - to delve into data especially week 8. Look at senior school in particular - what percentage medical?

Term 3 Average attendance % for Year Level

	Term 3 Average attendance % for Year Level	Year average so far... (22/10/2019)
Year 9	80.3	84.6
Year 10	66.0	73.1
Year 11	66.9	75.3
Year 12	57.3	68.3
Year 13	43.3	53.8
Attendance rate for school	65.3% (Term 3)	73.1% (To date: all year)

Information on Hostel students attendance

How many students attended 100% in first focus weeks and then how many attended 100% in next lot of focus weeks

How did Hostel students feature in these?

Term 4	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
Year 9	80.1	73.9	75.6	82.1	71.1	71.5	70.0	65.4	50.0	
Year 10	69.8	70.9	68.2	69.4	57.6	56.6	52.3	42.6	42.9	
Year 11	72.4	60.4	61	74.7						
Year 12	60.0	36.1	49.2	74.8						
Year 13	35.3	32.4	24.3	68.1						

**Attendance Rates 2019
4th February to 1st December**

Year 9	Year 10	Year 11	Year 12	Year 13
82%	71%	78%	70%	58%
Year 9 Hostel	Year 10 Hostel	Year 11 Hostel	Year 12 Hostel	Year 13 Hostel
89%	73%	78%	79%	57%

Kiwisport

Otorohanga College received Kiwisport funding of \$7,917.22 in 2019. This funding was used as part of the \$56,000.00 spent on encouraging student to participate in a variety of sporting endeavours.