

OTOROHANGA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 157

Principal: Lyndsay Kurth

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:

Name	Position	How Position Gained	Term Expired/ Expires
Duncan Coull	Presiding Member	Elected	June 2025
Kim Ingham	Presiding Member	Elected	June 2025
Lyndsay Kurt	Principal ex Officio		
Aaron Cornelissen	Parent Representative	Elected	June 2025
Michael Ritch	Parent Representative	Elected	June 2025
Yvonne Mita	Parent Representative	Elected	June 2025
Takarei Bidois	Student Representative	Elected	September 2023
Jennifer Roughton	Staff Representative	Elected	June 2025

Accountant / Service Provider:



OTOROHANGA COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Otorohanga College

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Duncan Coull

Full Name of Presiding Member



Signature of Presiding Member

27 May 2024
Date:



Full Name of Principal



Signature of Principal

27 May 2024
Date:

Otorohanga College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	5,432,494	1,352,220	4,972,268
Locally Raised Funds	3	653,734	66,071	135,995
Interest		25,808	4,000	8,336
Hostel	4	194,608	197,000	188,869
Other Revenue		-	-	-
Total Revenue		6,306,644	1,619,291	5,305,468
Expense				
Locally Raised Funds	3	132,596	49,905	108,892
Hostel	4	335,422	324,980	337,432
Learning Resources	5	3,339,437	535,923	3,057,357
Administration	6	719,685	276,291	621,465
Interest		1,191	1,200	1,937
Property	7	1,308,443	256,359	1,102,369
Loss on Disposal of Property, Plant and Equipment		6,516	-	-
Total Expense		5,843,290	1,444,658	5,229,452
Net Surplus / (Deficit) for the year		463,354	174,633	76,016
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		463,354	174,633	76,016

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		997,421	1,139,016	899,979
Total comprehensive revenue and expense for the year		463,354	174,633	76,016
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		35,567	-	21,426
Equity at 31 December		1,496,342	1,313,649	997,421
Accumulated comprehensive revenue and expense		1,496,342	1,313,649	997,421
Reserves		-	-	-
Equity at 31 December		1,496,342	1,313,649	997,421

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	726,431	1,195,623	755,363
Accounts Receivable	9	549,574	127	215,925
GST Receivable		43,992	9,071	32,339
Prepayments		38,469	29,341	32,028
Funds Receivable for Capital Works Projects	16	124,721	-	63,505
		1,483,187	1,234,162	1,099,160
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	11	522,364	103,741	347,331
Revenue Received in Advance	12	44,227	8,112	24,002
Provision for Cyclical Maintenance	13	124,178	-	-
Finance Lease Liability	14	12,306	15,000	26,230
Funds held in Trust	15	2,719	-	910
Funds held for Capital Works Projects	16	122,634	86,996	5,104
		828,428	213,849	403,577
Working Capital Surplus/(Deficit)		654,759	1,020,313	695,583
Non-current Assets				
Property, Plant and Equipment	10	877,012	506,346	467,550
		877,012	506,346	467,550
Non-current Liabilities				
Provision for Cyclical Maintenance	13	7,150	191,010	154,074
Finance Lease Liability	14	28,279	22,000	11,638
		35,429	213,010	165,712
Net Assets		1,496,342	1,313,649	997,421
Equity		1,496,342	1,313,649	997,421

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,551,251	1,352,220	1,655,188
Locally Raised Funds		353,455	66,071	43,370
Hostel		177,926	197,000	192,279
Goods and Services Tax (net)		5,030	(9,071)	(23,275)
Payments to Employees		(855,772)	(693,561)	(879,375)
Payments to Suppliers		(995,228)	(426,496)	(922,779)
Interest Paid		(1,191)	(1,200)	(1,937)
Interest Received		25,845	4,000	8,299
Net cash from/(to) Operating Activities		261,316	488,963	71,770
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(492,828)	(98,699)	83,520
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(492,828)	(98,699)	83,520
Cash flows from Financing Activities				
Furniture and Equipment Grant		35,567	-	21,426
Contributions from / (Distributions to) Ministry of Education		-	-	-
Finance Lease Payments		(24,544)	(37,000)	(128,269)
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Other Parties		191,557	86,996	(69,134)
Net cash from/(to) Financing Activities		202,580	49,996	(175,977)
Net increase/(decrease) in cash and cash equivalents		(28,932)	440,260	(20,687)
Cash and cash equivalents at the beginning of the year	8	755,363	755,363	776,050
Cash and cash equivalents at the end of the year	8	726,431	1,195,623	755,363

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

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

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2023

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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	10–75 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	Term of Lease
Library resources	12.5% Diminishing value

i) 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.

j) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

k) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to hostel students, should the School be unable to provide the services to which they relate.

l) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

p) 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.

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,848,290	1,291,372	1,590,956
Teachers' Salaries Grants	2,617,111	-	2,488,407
Use of Land and Buildings Grants	927,105	-	831,666
Other Government Grants	39,988	60,848	61,239
	<u>5,432,494</u>	<u>1,352,220</u>	<u>4,972,268</u>

The school has opted in to the donations scheme for this year. Total amount received was \$43,770.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	15,000	-	2,674
Curriculum related Activities - Purchase of goods and services	5,355	-	-
Fees for Extra Curricular Activities	48,613	-	56,709
Trading	-	-	-
Fundraising & Community Grants	508,653	3,000	7,474
Other Revenue	76,113	63,071	69,138
	<u>653,734</u>	<u>66,071</u>	<u>135,995</u>
Expense			
Extra Curricular Activities Costs	56,047	-	56,923
Trading	-	-	-
Fundraising and Community Grant Costs	-	-	14,879
Other Locally Raised Funds Expenditure	76,549	49,905	37,090
	<u>132,596</u>	<u>49,905</u>	<u>108,892</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>521,138</u>	<u>16,166</u>	<u>27,103</u>

BOF funding was received from the Otorohanga District Council, which was made in relation to the district council's Better of Funding project. This was spent on the requirement areas as per application for the grant.

4. Hostel Revenue and Expense

Hostel Financial Performance

Hostel Weekly Boarders

Revenue

Hostel Fees

Other Revenue

Expense

Administration

Property

Employee Benefits - Salaries

Other Hostel expenses

Surplus/ (Deficit) for the year Hostel

2023 Actual Number	2023 Budget (Unaudited) Number	2022 Actual Number
30	30	30
2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
194,134	197,000	185,278
474	-	3,591
194,608	197,000	188,869
23,625	19,671	34,299
23,451	24,600	6,771
248,622	236,209	249,324
39,724	44,500	47,038
335,422	324,980	337,432
(140,814)	(127,980)	(148,563)

5. Learning Resources

Curricular
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
236,234	182,512	108,850
90,529	51,256	46,992
957	3,800	1,854
2,873,120	206,015	2,797,116
23,633	12,500	4,199
114,964	79,840	98,346
3,339,437	535,923	3,057,357

6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	8,450	8,011	8,251
Board Fees	1,595	3,000	1,815
Board Expenses	47,966	10,000	28,676
Intervention Costs & Expenses	-	-	-
Communication	5,262	4,750	7,288
Consumables	20,086	9,500	7,578
Operating Leases	558	-	-
Legal Fees	-	-	-
Other	44,018	33,580	6,541
School Lunches	363,658	-	317,409
Employee Benefits - Salaries	202,192	185,908	216,437
Insurance	6,177	7,080	10,265
Service Providers, Contractors and Consultancy	19,723	14,462	17,205
	<u>719,685</u>	<u>276,291</u>	<u>621,465</u>

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	11,908	9,200	4,316
Consultancy and Contract Services	-	-	-
Cyclical Maintenance	56,227	17,760	28,504
Grounds	30,906	5,000	7,842
Heat, Light and Water	58,231	50,000	47,764
Rates	3,956	4,000	4,098
Repairs and Maintenance	72,026	47,546	40,362
Use of Land and Buildings	927,105	-	831,666
Security	23,530	3,500	9,184
Employee Benefits - Salaries	124,554	119,353	128,633
	<u>1,308,443</u>	<u>256,359</u>	<u>1,102,369</u>

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.

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	726,431	1,195,623	755,363
Cash and cash equivalents for Statement of Cash Flows	<u>726,431</u>	<u>1,195,623</u>	<u>755,363</u>

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

The following notes should be used where applicable:

Of the \$726,431 Cash and Cash Equivalents, \$127,656 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	299,436	127	4,093
Interest Receivable	-	-	37
Banking Staffing Underuse	24,861	-	7,929
Teacher Salaries Grant Receivable	225,277	-	203,866
	<u>549,574</u>	<u>127</u>	<u>215,925</u>
Receivables from Exchange Transactions	299,436	127	4,130
Receivables from Non-Exchange Transactions	250,138	-	211,795
	<u>549,574</u>	<u>127</u>	<u>215,925</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	43,000	-	-	-	-	43,000
Building Improvements	238,013	166,301	-	-	(19,224)	385,090
Furniture and Equipment	63,246	85,822	-	-	(21,625)	127,443
Information and Communication Technology	61,599	241,667	-	-	(46,765)	256,501
Textbooks	-	-	-	-	-	-
Leased Assets	38,636	35,227	(6,516)	-	(24,328)	43,019
Library Resources	23,057	1,924	-	-	(3,022)	21,959
Balance at 31 December 2023	<u>467,551</u>	<u>530,941</u>	<u>(6,516)</u>	<u>-</u>	<u>(114,964)</u>	<u>877,012</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$43,020 (2022: \$38,636)

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	43,000	-	43,000	43,000	-	43,000
Buildings	-	-	-	-	-	-
Building Improvements	697,829	(312,739)	385,090	531,528	(293,515)	238,013
Hostel	-	-	-	-	-	-
Furniture and Equipment	516,973	(389,529)	127,444	345,329	(282,083)	63,246
Information and Communication Technology	656,414	(399,914)	256,500	194,680	(133,081)	61,599
Motor Vehicles	126,972	(126,972)	-	126,972	(126,972)	-
Textbooks	16,252	(16,252)	-	16,252	(16,252)	-
Leased Assets	193,915	(150,895)	43,020	129,976	(91,340)	38,636
Library Resources	121,649	(99,692)	21,957	117,801	(94,744)	23,056
Balance at 31 December 2023	<u>2,373,004</u>	<u>(1,495,993)</u>	<u>877,012</u>	<u>1,505,538</u>	<u>(1,037,987)</u>	<u>467,550</u>

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	171,038	44,456	36,035
Accruals	5,467	5,361	5,751
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	267,821	-	236,598
Employee Entitlements - Leave Accrual	78,038	53,924	68,947
	<u>522,364</u>	<u>103,741</u>	<u>347,331</u>
Payables for Exchange Transactions	522,364	103,741	347,331
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>522,364</u>	<u>103,741</u>	<u>347,331</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Hostel Fees in Advance	3,410	-	3,410
Other revenue in Advance	15,656	8,112	20,592
Gateway	25,161	-	-
	<u>44,227</u>	<u>8,112</u>	<u>24,002</u>

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	154,074	154,074	173,250
Increase to the Provision During the Year	20,948	36,936	17,760
Use of the Provision During the Year	(78,973)	-	(36,936)
Other Adjustments	35,279	-	-
Provision at the End of the Year	<u>131,328</u>	<u>191,010</u>	<u>154,074</u>
Cyclical Maintenance - Current	124,178	-	-
Cyclical Maintenance - Non current	7,150	191,010	154,074
	<u>131,328</u>	<u>191,010</u>	<u>154,074</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	12,861	15,000	28,216
Later than One Year and no Later than Five Years	28,888	22,000	12,059
Later than Five Years			
Future Finance Charges	(1,164)		(2,407)
	<u>40,585</u>	<u>37,000</u>	<u>37,868</u>
Represented by			
Finance lease liability - Current	13,918	15,000	26,230
Finance lease liability - Non current	42,523	22,000	11,638
	<u>56,441</u>	<u>37,000</u>	<u>37,868</u>

15. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,719	-	910
	<u>2,719</u>	<u>-</u>	<u>910</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SNM Visual project	204452	5,104	-	-	(5,104)	-
Hall refurbishment	221468	(63,505)	-	(32,262)	-	(95,767)
Roofing A. 3. 5G. RB and SB	242332	-	234,261	(113,209)	-	121,052
Electrical upgrade	242233	-	45,000	(71,910)	-	(26,910)
Block B Hot Cylinder	242336	-	22,500	(20,918)	-	1,582
Upgrade Sitewide to LED Lighting	242334	-	63,000	(65,044)	-	(2,044)
Totals		<u>(58,401)</u>	<u>364,761</u>	<u>(303,343)</u>	<u>(5,104)</u>	<u>(2,087)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	122,634
Funds Receivable from the Ministry of Education	(124,721)

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SNM Visual project		5,104	-		-	5,104
Hall refurbishment	221468	5,683	326,082	(395,270)	-	(63,505)
						-
Totals		10,787	326,082	(395,270)	-	(58,401)

Represented by:

Funds Held on Behalf of the Ministry of Education

5,104

Funds Receivable from the Ministry of Education

(63,505)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

The Hostel Manager rented out a schoolhouse at \$380 per fortnight

The Deputy Principal rented a schoolhouse at \$550 per fortnight

A teacher rented a schoolhouse at \$750 per fortnight

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	1,595	1,815
<i>Leadership Team</i>		
Remuneration	1,228,337	1,252,176
Full-time equivalent members	10	10
Total key management personnel remuneration	1,229,932	1,253,991

There are **6** members of the Board excluding the Principal. The Board has held **6** full meetings of the Board in the year. The Board also has Finance (**0 members**) and Property (**0 members**) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	50 - 60
Benefits and Other Emoluments	4 - 5	1 - 2
Termination Benefits	-	-

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	70 - 80
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	6.00	5.00
110 - 120	7.00	4.00
120 - 130	2	0
	15.00	9.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

The Board was notified of a claim of \$10,000 alleging a breach of contract. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter.

Holidays Act Compliance – schools payroll

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

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

The school have redundancies due to Hostel staff due to closure of the hostel during 2024. At present the value is not known but will be included in the expenditure in 2024

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$880,015 (2022:\$482,490) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Hall Refurbishment	413,104	464,109	(51,005)
Electrical upgrade	121,620	71,910	49,710
Roofing A, 3, 5G. RB and SB	274,346	122,552	151,794
Upgrade Siteway to LED Lightning	70,945	65,044	5,901
Total	880,015	723,615	156,400

(b) Operating Commitments

AS at 31 December 2023, the Board has no operating commitments (2022: Nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	726,431	1,195,623	755,363
Receivables	549,574	127	215,925
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	1,276,005	1,195,750	971,288

Financial liabilities measured at amortised cost

Payables	522,364	103,741	347,331
Borrowings - Loans	-	-	-
Finance Leases	40,585	37,000	37,868
Painting Contract Liability	-	-	-
Total financial liabilities measured at amortised cost	562,949	140,741	385,199

23. Events After Balance Date

The Hostel operations were shut down after the end of 2023. The Personal grievance were also settled after balance date

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF Otorohanga College FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Otorohanga College (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 27 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 33, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Otorohanga College

Kiwisport Statement

For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2023 the College received total Kiwisport funding of \$6,876.775 (2022: \$6,265).

In 2023 Otorohanga College used the Kiwi Sport funding to encourage participation in a variety of sporting events by paying for the transport and entry fees to local and out of town sporting events. We also used the money to help offset the wages of an inhouse sports coordinator, whose job it is to get as many of our students to participate in sporting activities during lunch time and out of college hours .

This funding was used as part of the schoolwide sports programme to encourage students to participate in a variety of sporting endeavours.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Comprehensive Health and Safety Policy. Following PPTA and Support Staff Collective Agreements.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We do not have a specific EEO Programme, but we are an EEO employer.
How do you practise impartial selection of suitably qualified persons for appointment?	Base appointments of a new employee on what is required for the position with no bias.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	By putting programmes within the College to enhance the speaking of te reo with opportunities for staff to carry out PLD as well as making sure Māori are represented in Governance. We have a number of staff members who speak te reo who are tangata whenua.
How have you enhanced the abilities of individual employees?	Availability of PLD for all staff members.
How are you recognising the employment requirements of women?	We have a very supportive environment for staff members who have children and require additional time off and / or support.
How are you recognising the employment requirements of persons with disabilities?	NA

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	

Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		No
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		No
Does your EEO programme/policy set priorities and objectives?		No

ANALYSIS OF VARIANCE 2023

PRIORITY AREA GOAL: HAUORA - Provide a safe and inclusive environment where learners' needs are met and barriers to achievement are removed.

END OF 2023:	ACTIONS:	VARIANCE:	NEXT STEPS:
<ul style="list-style-type: none"> Identify and develop a consistent College-wide approach to monitoring and tracking student attendance and learning support. 	<ul style="list-style-type: none"> Employed an Attendance Officer Refined Attendance procedures and shared them with all staff Recognised students attending regularly with student Recognitions Met with local and regional attendance advisories each term Communicated with MoE when chronic absences could not be addressed with within College interventions Identified students attendance needs across all cohorts Utilised MoE Everyday Matters data to track trends and needs Increased House competitions to engage students Created student survey that focussed on engagement and preferred lunch options with the hope more favoured options would support regular attendance Engaged with external services - Ease Up, Youth Intact and NHS to support individual needs Enhanced the Hub learning programme to support Tier 3 learners Created engaging core curriculum support for all Tier 3 learners 	<ul style="list-style-type: none"> RN and Attendance Officer made home visits and provided food packages to 25 families in Term 4 - this in turn supported three students to go from >75 % attendance to 84% by the end of the year. We have identified a College-wide approach to identifying the attendance rates and trends. An area we need to concentrate on in 2024 is how we regularly use the data to inform the next steps, apply them to individuals and then measure the impact of the actions. We have done a lot in this space to improve attendance and it is the culmination of all of the targeted actions that have seen an increase across all year levels. Identifying a direct link from action to result is the next step. Similarly, we have made excellent progress with providing a space for Tier 3 Learning Support across the College, however, more concentrated effort needs to be put into Tier 2 students and identifying what picture the data shows. Additionally tracking Tier 2 and 3 learners through KAMAR will better support progress and achievement results. The employment of an Attendance Officer has been highly significant and effective in following up Learning Block truancy, students leaving the grounds, daily follow-up of absences and checking correct codes are being used and that teachers are completing rolls. 	<p>Support wellbeing with equitable, inclusive and restorative To ensure all students succeed, we must remove barriers to developing foundation skills including language, literacy and numeracy.</p> <ul style="list-style-type: none"> Work with the Kāhui Ako and outside agencies to support students with chronic absence Continue to resource the Attendance Officer to support students with moderate absence Continue to refine and promote attendance procedures and systems All teachers promote the importance of regular attendance Programmes of learning, student events and House competitions are engaging and inclusive Attendance is monitored daily and reviewed weekly Early identification and intervention for students at risk of not meeting attendance expectations of >90% <p>Develop equitable opportunities for all students and remove barriers to their learning:</p> <ul style="list-style-type: none"> Students and staff have Komodo PLD and utilise the survey every fortnight to track and monitor student wellbeing IEPs for all Tier 3 Students are reviewed and parents are informed of their child's progress each term All students needing support have tailored programmes and adapted timetables to have the same opportunities to achieve and succeed alongside their peers Teacher learning plans are differentiated and make accommodations for students with special assessment conditions <p>Staff will participate in Restorative Practice PLD in staff meetings and during full TOD to enhance their pedagogy and practice:</p> <ul style="list-style-type: none"> KAMAR Pastoral and Student Recognition entries are monitored and reviewed to track individual and collective teacher practice Review and refine our current behaviour management system and identify areas of need for continued support and targeted PLD
<ul style="list-style-type: none"> Our College is a safe place for students and staff 	<ul style="list-style-type: none"> Created Student Recognition reward system that students were engaged with 50 points - voucher Improved pastoral procedures and ensured they aligned to MoE guidelines Installed cameras around the College Removed trees in quad that were a hotspot for habitual smoking and vaping Increased duty Incorporated Ease Up workshops related to vaping, bullying, gender identity, feeling safe to target groups. Year 9 and 10 girls attended self-defense courses - need for a boys workshop in 2024 	<ul style="list-style-type: none"> Teachers needed to be reminded to regularly complete the recognitions Students reported the lack of toilets contributed to their feeling of being unsafe. Not having daily Empower Whakamana classes minimised daily check-in with students In-class defiance and abuse towards teachers have increased - the need to focus on supporting everyone to feel safe at College will be a focus for 2024 through increased classroom presence from SLT. Fighting and drug use resulted in stand-downs and suspensions - follow-up from these needs to be consistent in 2024 and involve whānau. 	

2023 Attendance Data

Attendance - the percentage of students attending at 90%+ Attendance Target					
	YEAR 9	YEAR 10	YEAR 11	YEAR 12	YEAR 13
2023	30.3%	17.2%	52%	44.4%	33.7%
2022	15.15	12	22.8	16.66	7.7
2021	50.6	43.1	41.6	27.6	2.9
2020	34.3	34.5	32.4	16.7	12.2
2019	38	19	27	28	n/a

Year Level	Year	Term	Total students	# of students attending (% of days)				% of students attending (% of days)			
				90-100	80-90	70-80	0-70	90-100	80-90	70-80	0-70
Year 9	2022	4	59	12	21	12	14	20.3	35.6	20.3	23.7
	2023	1	80	46	20	4	10	57.5	25.0	5.0	12.5
		2	79	18	28	14	19	22.8	35.4	17.7	24.1
		3	78	19	26	10	23	24.4	33.3	12.8	29.5
Year 10		4	76	23	17	18	18	30.3	22.4	23.7	23.7
	2022	4	68	12	17	9	30	17.6	25.0	13.2	44.1
	2023	1	60	20	23	10	7	33.3	38.3	16.7	11.7
		2	62	11	22	10	19	17.7	35.5	16.1	30.6
Year 11		3	59	12	16	16	15	20.3	27.1	27.1	25.4
		4	58	10	15	12	21	17.2	25.9	20.7	36.2
	2022	4	0	0	0	0	0				
	2023	1	75	33	16	8	18	44.0	21.3	10.7	24.0
Year 12		2	73	22	14	11	26	30.1	19.2	15.1	35.6
		3	62	15	16	9	22	24.2	25.8	14.5	35.5
		4	50	26	9	6	9	52.0	18.0	12.0	18.0
	2022	4	0	0	0	0	0				
Year 13	2023	1	48	25	14	2	7	52.1	29.2	4.2	14.6
		2	50	17	13	6	14	34.0	26.0	12.0	28.0
		3	48	11	13	11	13	22.9	27.1	22.9	27.1
		4	36	16	7	7	6	44.4	19.4	19.4	16.7
Year 9-13	2022	4	0	0	0	0	0				
	2023	1	39	14	6	6	13	35.9	15.4	15.4	33.3
		2	33	9	8	6	10	27.3	24.2	18.2	30.3
		3	33	8	10	3	12	24.2	30.3	9.1	36.4
Year 9-13		4	26	8	8	1	9	30.8	30.8	3.8	34.6
	2022	4	127	24	38	21	44	18.9	29.9	16.5	34.6
	2023	1	302	138	79	30	55	45.7	26.2	9.9	18.2
		2	297	77	85	47	88	25.9	28.6	15.8	29.6
Year 9-13		3	280	65	81	49	85	23.2	28.9	17.5	30.4
		4	246	83	56	44	63	33.7	22.8	17.9	25.6

Term 4 2023 SUMMARY:	ACTIONS:	VARIANCE:	NEXT STEPS:																								
<p>In Term 4 2023:</p> <ul style="list-style-type: none"> Attendance was highest in the week of October 9, with students attending 79.8% of half-days. Average attendance in Term 4 of 2023 (76.0%) was higher than in the same term of 2022 (71.9%). Year 11 had the highest percentage of students attending regularly, with 52.0% Year 10 had the lowest percentage of students attending regularly, with 17.2% Among students not attending regularly, the most common reason for absence was (M) Illness, accounting for 37.1% Year 9 had the highest percentage of students arriving on time to over 98% of classes attended, with 72.4% of students being on time this often. Year 13 had the lowest percentage of students arriving on time with over 98% of classes attended, with 46.2% being on time this often. 	<ul style="list-style-type: none"> Use of KAMAR and Every Day Matters Reports to track and report on attendance. Hui with Ministry of Education external support agencies identified targeted plans for chronic absentees. Attendance data presented to staff and Board via Principal's Report. Attendance Processes outlined in the Hauora Handbook have been shared and reviewed at staff hui. Attendance audit annually. The recent Audit was very successful. Attendance follow-up supported by a committed, professional and effective employed staff member - Attendance Office. The Attendance Officer made home visits when needed and provided support for students with Hauora needs. MoE audit highlighted our coding was accurate and that our processes are sound. 	<p>Although we are not at a 70% average of students attending regularly at 90%+ or more we have had an improvement in all cohorts from our 2022 to 2023 attendance results.</p> <table> <tr> <th></th><th>2022</th><th>2023</th><th>+/-</th></tr> <tr> <td>Year 9</td><td>15.15</td><td>30.3</td><td>+ 15.5</td></tr> <tr> <td>Year 10</td><td>12</td><td>17.2</td><td>+5.2</td></tr> <tr> <td>Year 11</td><td>22.8</td><td>52</td><td>+29.2</td></tr> <tr> <td>Year 12</td><td>16.66</td><td>44.4</td><td>+27.74</td></tr> <tr> <td>Year 13</td><td>7.7</td><td>33.7</td><td>+26</td></tr> </table> <p>This improvement can be attributed to the improved processes outlined in our Hauora Handbook, the employment of an Attendance Officer, enhanced House Competitions and improved classroom programmes and tracking from the year-level Deans.</p>		2022	2023	+/-	Year 9	15.15	30.3	+ 15.5	Year 10	12	17.2	+5.2	Year 11	22.8	52	+29.2	Year 12	16.66	44.4	+27.74	Year 13	7.7	33.7	+26	<ul style="list-style-type: none"> Deputy Principals, Pastoral and Deans will track weekly attendance using an Attendance Tracker at a set timetabled learning Block via KAMAR. Attendance letters outlining student needs or student recognitions will be consistently sent home to parents and followed up on. Deans will continue to work with whānau to support student attendance. Deans/SLT are aware of the issues related to individual students who are not currently meeting the set expectations. Attendance Officer to continue to provide kai packages to homes. Continue to utilise MoE services to support relentless focus on student attendance and remove barriers to attending through tailored programmes and timetables. Celebrate student recognitions in Weekly Highlights. Provide kai at intervals not before College to cover late/Coast students.
	2022	2023	+/-																								
Year 9	15.15	30.3	+ 15.5																								
Year 10	12	17.2	+5.2																								
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Year 13	7.7	33.7	+26																								

PRIORITY AREA GOAL: STUDENT ACHIEVEMENT

Deliver well planned, engaging and meaningful learning experiences where learners are supported to strive and achieve personal excellence in all areas.

BY THE END OF 2023:	ACTIONS:	VARIANCE:	NEXT STEPS:
<p>Deliver well planned, engaging and meaningful learning experiences where learners are supported to strive and achieve personal excellence in all areas.</p>	<ul style="list-style-type: none"> PAT and e-asTTle were used for Common Assessment Tasks in 2023 to align with the changes coming in the National Curriculum Refresh. Start Of Topic and End Of Topic Assessments were attempted for each Unit of teaching. Teachers started using the newly developed planning documents to streamline their planning and teaching. Student progress was monitored more closely and reports shared with parents more regularly. A greater attempt was made to get students to catch up on missed assessments to ensure accurate data. Specific analysis was done to determine which topics needed more teaching time. Tier 3 students were targeted and supported to accelerate their reading, writing and maths skills. Extra time was made available in the timetable to spend on Numeracy and Literacy. Enrichment for students achieving above curriculum expectations. 	<ul style="list-style-type: none"> e-asTTle testing was used for Reading, Writing and Mathematics, however, not all students were tested due to absenteeism. There is no robust process teachers can follow to make sure absent students are caught up. This may skew the data. Start Of Topic and End Of Topic assessments were attempted, but not all Faculties used the same method of reporting. Not all Faculties measured students' progress in Curriculum Levels, making it difficult to track progress. Extra time made available for Numeracy and Literacy reduced the time available for other subjects in the timetable. Teachers' planning is still not perfectly standardised. Less than perfect attendance meant that students missed out on large quantities of work. 	<ul style="list-style-type: none"> Promote an across College approach to ensure improved Literacy and Numeracy outcomes for Year 9 and 10 students to enable readiness for NCEA. Implement changes that are part of the NCEA review. PLD plan prioritises teaching and learning competencies, including culturally responsive practice. Support staff to be reflective practitioners so they can design differentiated and inclusive learning experiences. Collect student voice relating to student learning experiences. Strengthen the Professional Growth Cycle to enhance teaching and learning. Develop our Gifted and Talented Plan. Review the purpose and design of the College curriculum to identify existing strengths, respond to the needs, interests and aspirations of all learners and ensure successful pathways into NCEA and beyond. Provide career guidance for those students who feel unprepared for the transition to the workplace or further education/training. Utilise Career Central to track all students from Year 9. Raise the profile of pathways within the community through open evenings. Improve the reporting of student progress and achievement to whānau. Strengthen achievement / progress tracking with support of a SAF. Regularly monitor and report student progress clearly, accurately and dependably to parents and students. Academic mentoring and reflection are strengthened at Years 11-13. Improve the following events: <ul style="list-style-type: none"> Parent, Student and Teacher Conferences Course Selection NCEA Information Evening Year 9 'meet the teachers' transition day

2023 Year 9 Academic Results				2023 Year 10 Academic Results			
Level 4A	% Below	% At	% Above	Level 5A	% Below	% At	% Above
Reading	53.5	33.8	12.7	Reading	91.8	2.1	6.1
Writing	80	11	9	Writing	91.5	4.25	4.25
Mathematics	78.1	4.1	17.8	Mathematics	96.1	3.9	0

TARGET:	ACTIONS:	VARIANCE:	NEXT STEPS:																																			
<p>Year 9 and 10 students are achieving at the expected Curriculum Level in Reading, Writing and Mathematics</p> <ul style="list-style-type: none">All Year 9 students achieve at Curriculum Level 4A by the end of 2023.All Year 10 students achieve at Curriculum Level 5A by the end of 2023.	<ul style="list-style-type: none">All Junior students will be expected to do Common Assessment Tasks in all subjects.A common assessment platform, e-asTTle, will be used for English and Mathematics to determine the level at which the students are working at the start and the end of the year. The common assessment platform will make it possible to get a clear picture of student progress.All Junior subjects will have common Start Of Topic and End Of Topic assessments for each unit of teaching.Newly developed planning documents will be used by all teachers to streamline their planning and teaching.	<ul style="list-style-type: none">Absolute values were used to determine the percentage of students working at the expected Curriculum level - Level 4A for Year 9s and Level 5A for Year 10. The data shows that many students are working close to the expected level, but this is not included in the summary.No formal process to track junior progress throughout the year.Continued use of different types of assessment by different Faculties makes it difficult to monitor student progress.A big focus on the implementation of the new NCEA Level 1 standards.Students are working at a very low level when they start at the College and often have to progress 3 - 4 Curriculum levels in two years to get to Level 5A at the end of Year 10.A lack of formal assessment creates a culture where students do not take assessments seriously.	<div><ul style="list-style-type: none">More realistic targets set for 2024:<table><tr><td></td><td colspan="3">Year 9</td><td colspan="3">Year 10</td></tr><tr><td></td><td>Below</td><td>At</td><td>Above</td><td>Below</td><td>At</td><td>Abobr</td></tr><tr><td>Reading</td><td>40</td><td>50</td><td>10</td><td>40</td><td>50</td><td>10</td></tr><tr><td>Writing</td><td>40</td><td>50</td><td>10</td><td>40</td><td>50</td><td>10</td></tr><tr><td>Maths</td><td>40</td><td>40</td><td>20</td><td>40</td><td>50</td><td>10</td></tr></table></div> <ul style="list-style-type: none">Principal, Deputy Principals, HOFs and subject teachers to develop and implement a tracking process to monitor junior students' progress more carefully.With the help of a Student Achievement Facilitator from the Ministry, study the current delivery of the Junior Curriculum at the College, analyse assessment data and refresh the way the Junior Curriculum is delivered.Improve the use of Common Assessment Tasks and ensure that ALL students are assessed to provide accurate data.Professional development around effective planning for staff.SLT will look at the introduction of No Go Weeks and Assessment weeks to formalise assessment in the Junior College.All subject teachers will familiarise themselves with the Curriculum Refresh seeing that implementation thereof starts in 2025.		Year 9			Year 10				Below	At	Above	Below	At	Abobr	Reading	40	50	10	40	50	10	Writing	40	50	10	40	50	10	Maths	40	40	20	40	50	10
	Year 9			Year 10																																		
	Below	At	Above	Below	At	Abobr																																
Reading	40	50	10	40	50	10																																
Writing	40	50	10	40	50	10																																
Maths	40	40	20	40	50	10																																

NCEA targets, results and variance						
Level and University Entrance	2022 Results	2023 Target	2023 Results			
			Ōtorohanga College	Variance on Target	School EQI Group	Variance on EQI group
NCEA LEVEL 1	61.4	85	46.5	-38.5	49.2	-2.7
NCEA LEVEL 2	75.4	85	72.0	-13	61	+11
NCEA LEVEL 3	55.9	70	63.6	-6.4	56.1	+8.8
University Entrance	26.5	50	33.3	-16.7	22.2	+11.1

TARGET:	ACTIONS:	VARIANCE:	NEXT STEPS:										
2023 Targets Level 1 NCEA, 85%. Level 2 NCEA 85%. Level 3 NCEA 70%. University Entrance 50%	<ul style="list-style-type: none">A new academic tracking system is developed which includes:<ul style="list-style-type: none">A Senior Academic Tracking Document (shared regularly with all staff) that tracks students' course credits, NCEA certificate, Literacy and Numeracy.A slight increase in the number of courses offered in Year 11.Extra Numeracy and Literacy tutoring.Combination of Level 2 and Level 3 classes due to small numbers to enable the College to continue offering academic courses.	<ul style="list-style-type: none">Targets may have been unrealistic, especially considering National averages and School EQI Group averages.Level 1 results were much lower than expected. Some students were working at Level 2 and Level 3 of the NZ Curriculum at the end of Year 10, making it very difficult for them to succeed when they moved with their age cohort.Overall, Year 12 and Year 13 results were pleasing, considering they were only slightly below National averages and well above School Equity Index Group averages - This can be attributed to the College offering many different pathways opportunities and opportunities to gain credits in general.University Entrance figures are well below the National average, but well above the School Equity Index Group average. This can be attributed to the College continuing to offer Academic courses, despite dwindling interest from students. Academic counselling is minimal and an increase in the University Entrance figures should be expected if this is addressed.Combined Level 2 and Level 3 classes limited the time teachers were able to spend with individual Year Levels, leading to a decreased number of credits offered in courses.	<ul style="list-style-type: none">More realistic targets set for 2024 - targets are based on National Averages) <table><tr><th colspan="2">2024 Targets (based on National Averages)</th></tr><tr><td>Level 1 NCEA</td><td>65</td></tr><tr><td>Level 2 NCEA</td><td>75</td></tr><tr><td>Level 3 NCEA</td><td>70</td></tr><tr><td>Uni Entrance</td><td>50</td></tr></table> <ul style="list-style-type: none">A larger focus on Junior Tracking, Literacy and Numeracy will increase students' readiness for NCEA Level 1 at the end of Year 10.Increased academic counselling will take place before students do course selection.A two-step Course Selection process will be introduced to ensure that students get to choose the courses they want.A timetable committee will be established to review the current timetable policy and improve the way the timetable caters for the students at the College.Level 2 and Level 3 classes are split again to enable subject teachers to offer more credits in these courses, ultimately leading to an increase in University Entrance figures.A team will be established to work with the Student Achievement Facilitator.Heads Of Faculties will be mentored by an external facilitator, Graeme McFadyen.	2024 Targets (based on National Averages)		Level 1 NCEA	65	Level 2 NCEA	75	Level 3 NCEA	70	Uni Entrance	50
2024 Targets (based on National Averages)													
Level 1 NCEA	65												
Level 2 NCEA	75												
Level 3 NCEA	70												
Uni Entrance	50												

NCEA Endorsements						
	2022 Merit	2023 Target	2023 Results	2022 Excellence	2023 Target	2023 Results
NCEA LEVEL 1	12.5	50	15.2 (-34.8)	0	15	6.1 (-8.9)
NCEA LEVEL 2	10	15	16.7 (+1.7)	5.3	10	0 (-10)
NCEA LEVEL 3	7.9	30	4.8 (-25.2)	0	25	9.5 (-15.5)

TARGET:	ACTIONS:	VARIANCE:	NEXT STEPS:
<p>2023 Targets</p> <p>- Level 1 NCEA Merit, 50% and Excellence, 15%.</p> <p>Level 2 NCEA Merit 15% and Excellence, 10%.</p> <p>Level 3 NCEA Merit, 30% and Excellence 25%.</p>	<ul style="list-style-type: none"> Academic Counselling to determine students' pathways. Programmes that cater more for accelerated students. Specific tracking with regards to University Entrance throughout the year. More guidance during Course Selection to ensure more students are able to get University Entrance through their course choices. Development of detailed annual plans by Leaders of Learning in all Learning Areas. 	<ul style="list-style-type: none"> No formal process was followed when students wanted to change courses which may have led to students missing out on enough credits in UE approved subjects. Many individual timetables cater to students' specific needs. No formal academic counselling process in place. The timetable was very limited. Many universities didn't share any information with the College. Students ended up going to universities from the same pool our students always go to. If students were made aware of more options, they may have chosen differently. A large number of students were successful in entering the employment sector and had no interest in attending university - this was their chosen pathway and therefore, they opted not to do courses that enabled them to gain University Entrance. 	<ul style="list-style-type: none"> Increased academic counselling will take place before students do course selection. A two-step Course Selection process will be introduced to ensure that students get to choose the courses they want. A timetable committee will be established to review the current timetable policy and improve the way the timetable caters for the students at the College. Level 2 and Level 3 classes are split again to enable subject teachers to offer more credits in these courses, ultimately leading to an increase in University Entrance figures. A team will be established to work with the Student Achievement Facilitator. More universities have been approached to deliver information sessions at the College. More university open days will be attended.

Giving Effect To Te Tiriti o Waitangi

Strategic Goal	Strategies To Achieve Goals	Intended Outcomes
Partnership	<p>Develop genuine partnerships encouraging and ensuring that Māori are involved at all levels of College decision-making, planning and developments.</p> <p>This includes:</p> <ul style="list-style-type: none"> • co-opting Māori representation onto the School Board • engaging with our Māori community 	<ul style="list-style-type: none"> • Our students, staff and School Board work in partnership with local iwi, hapu and the wider community to participate in local events related to our unique position within the Otorohanga District.
Protection	<p>Normalising Te Reo and Tikanga and achieving equitable outcomes for Māori students.</p> <p>This is in all settings:</p> <ul style="list-style-type: none"> • the classroom, by including a Māori perspective to topics and inquiry • staff meetings • the staffroom • on duty • at assemblies 	<ul style="list-style-type: none"> • Our staff have high expectations of Māori learners succeeding as Māori.
Participation	<p>Working to strengthen home-school relationships:</p> <p>Māori involvement in College decision making</p> <p>The aspirations of Māori whānau is reflected in College planning</p>	<ul style="list-style-type: none"> • Our students have high expectations of self and Māori have support to realise their potential and identity within the College and community.