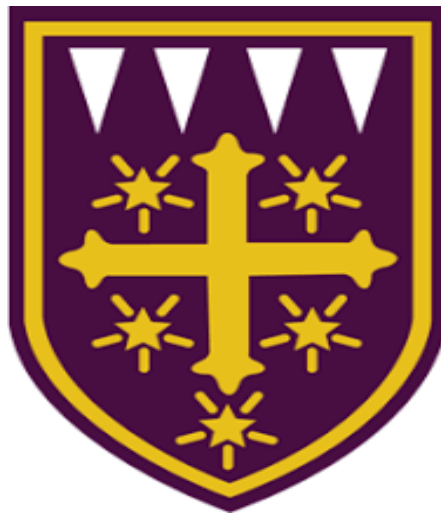


OTOROHANGA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



Ministry Number:	157
Principal:	Lyndsay Kurth
School Address:	Bledisloe Avenue, Otorohanga
School Postal Address:	PO Box 115 Otorohanga 3940
School Phone:	07 873 8029
School Email:	admin@otocoll.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

OTOROHANGA COLLEGE

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 20	Notes to the Financial Statements
	Other Information
24	Board of Trustees
25	Kiwisport
	Analysis of Variance

Otorohanga College
Statement of Responsibility
For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

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

Duncan James Bruce Cull
Full Name of Presiding Member

DJ Cull
Signature of Presiding Member

16 - June - 2022
Date:

Lynsday KURTJ
Full Name of Principal

Lynsday KURTJ
Signature of Principal

16 JUNE 2022
Date:

Otorohanga College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,915,425	5,054,591	4,903,977
Locally Raised Funds	3	133,176	76,695	118,747
Interest income		2,163	1,800	2,094
Hostel	4	215,785	-	205,229
Other Revenue		5,174	-	(1,627)
		5,271,723	5,133,086	5,228,420
Expenses				
Locally Raised Funds	3	90,270	56,113	107,657
Hostel	4	365,600	-	305,837
Learning Resources	5	3,207,968	3,151,806	3,086,510
Administration	6	495,143	620,937	257,406
Finance		2,241	1,200	7,167
Property	7	1,103,201	1,105,151	1,140,152
Depreciation	11	98,057	110,000	92,977
		5,362,480	5,045,207	4,997,706
Net Surplus / (Deficit) for the year		(90,757)	87,879	230,714
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(90,757)	87,879	230,714

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 2021

Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January	990,736	990,736	743,457
Total comprehensive revenue and expense for the year	(90,757)	87,879	230,714
Capital Contributions from the Ministry of Education Furniture & Equipment Grant	-	-	16,565
Equity at 31 December	899,979	1,078,615	990,736
Retained Earnings	899,979	1,078,615	990,736
Reserves	-	-	-
Equity at 31 December	899,979	1,078,615	990,736

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	776,050	979,431	751,147
Accounts Receivable	9	212,385	210,000	270,247
GST Receivable		9,069	15,000	25,101
Prepayments		29,339	25,000	25,656
Funds held for Capital Works Projects	16	-	-	13,090
		1,026,843	1,229,431	1,085,241
Current Liabilities				
Accounts Payable	11	417,995	408,996	448,048
Revenue Received in Advance	12	7,256	7,000	6,314
Finance Lease Liability	14	29,340	20,000	26,323
Funds held in Trust	15	856	500	496
Funds held for Capital Works Projects	16	10,787	-	-
		466,234	436,496	481,181
Working Capital Surplus/(Deficit)		560,609	792,935	604,060
Non-current Assets				
Property, Plant and Equipment	10	530,575	440,000	530,065
		530,575	440,000	530,065
Non-current Liabilities				
Provision for Cyclical Maintenance	13	173,250	124,320	106,560
Finance Lease Liability	14	17,955	30,000	36,828
		191,205	154,320	143,388
Net Assets		899,979	1,078,615	990,737
Equity		899,979	1,078,615	990,736

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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		1,517,870	1,604,591	1,406,934
Locally Raised Funds		183,923	142,139	63,570
Hostel		215,785	-	205,229
Goods and Services Tax (net)		16,030	10,101	(12,127)
Payments to Employees		(906,094)	(593,964)	(740,226)
Payments to Suppliers		(843,771)	(915,190)	(579,748)
Interest Paid		(2,241)	(1,200)	(7,167)
Interest Received		2,163	1,800	2,094
Net cash from Operating Activities		183,665	248,277	338,559
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(81,921)	(19,936)	(47,177)
Net cash from Investing Activities		(81,921)	(19,936)	(47,177)
Cash flows from Financing Activities				
Furniture & Equipment Grant		-	-	16,565
Finance Lease Payments		(32,502)	(13,151)	(30,229)
Funds Administered on Behalf of Third Parties		-	-	136
Funds on Behalf of Third Parties		24,237	13,094	(61,394)
Net cash from Financing Activities		(8,265)	(57)	(74,922)
Net increase/(decrease) in cash and cash equivalents		93,479	228,284	216,460
Cash and cash equivalents at the beginning of the year	8	751,147	751,147	534,687
Cash and cash equivalents at the end of the year	8	844,626	979,431	751,147

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 2021

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

Basis of Preparation

The 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 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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. 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.



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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 (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.

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.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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, and also annual leave earned, by non teaching staff, 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.



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

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

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.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,087,208	1,076,742	1,093,869
Teachers' Salaries Grants	2,591,547	2,600,000	2,613,528
Use of Land and Buildings Grants	806,008	850,000	900,998
Resource Teachers Learning and Behaviour Grants	5,052	4,190	4,190
Other MoE Grants	358,091	444,475	230,563
Other Government Grants	67,519	79,184	60,829
	4,915,425	5,054,591	4,903,977

The school has opted in to the donations scheme for this year. Total amount received was \$43,800 (2020: \$47,100).

Other MOE Grants total includes additional COVID-19 funding totalling \$12,000 for the year ended 31 December 2021 (2020: \$15,150).

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations	3,395	-	13,808
Fees for Extra Curricular Activities Costs	80,089	20,700	69,695
Fundraising & Community Grants	6,898	4,120	8,479
Other Revenue	42,794	51,875	26,765
	133,176	76,695	118,747
Expenses			
Extra Curricular Activities Costs	61,640	15,450	71,885
Fundraising and Community Grant Costs	7,323	7,873	7,892
Other Locally Raised Funds Expenditure	21,307	32,790	27,880
	90,270	56,113	107,657
<i>Surplus for the year Locally raised funds</i>	42,906	20,582	11,090



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

4. Hostel Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
Hostel Financial Performance			
Hostel Full Boarders	-	-	-
Hostel Weekly Boarders	46	-	46
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Hostel Fees	203,155	-	204,696
Other Revenue	12,630	-	533
	215,785	-	205,229
Expenses			
Kitchen	44,608	-	41,804
Bad Debts	68,576	-	-
Laundry	4,652	-	3,846
Welfare	-	-	70
Supervision	3,384	-	4,936
Administration	31,432	-	27,990
Property	7,945	-	8,223
Employee Benefit - Salaries	205,003	-	218,968
	365,600	-	305,837
<i>Surplus/ (Deficit) for the year Hostel</i>	(149,815)	-	(100,608)



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	148,807	186,469	177,053
Information and Communication Technology	51,364	41,896	43,341
Library Resources	2,363	1,150	1,117
Employee Benefits - Salaries	2,997,018	2,907,621	2,850,429
Staff Development	8,416	14,670	14,570
	<u>3,207,968</u>	<u>3,151,806</u>	<u>3,086,510</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,011	6,413	5,597
Board of Trustees Fees	4,145	6,372	4,501
Board of Trustees Expenses	49,490	30,000	16,639
Intervention Costs & Expenses	483	-	30,570
Communication	10,205	7,940	5,509
Consumables	16,675	11,000	11,700
Operating Lease	308	-	317
Other	7,706	11,410	6,269
School Lunches	211,333	383,600	-
Employee Benefits - Salaries	161,571	140,526	147,619
Insurance	9,364	8,836	9,006
Service Providers, Contractors and Consultancy	15,852	14,840	19,679
	<u>495,143</u>	<u>620,937</u>	<u>257,406</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	4,191	6,000	8,410
Cyclical Maintenance Provision	66,690	17,760	17,760
Grounds	7,888	6,300	6,617
Heat, Light and Water	44,880	45,000	45,138
Rates	2,857	5,500	5,521
Repairs and Maintenance	41,212	44,500	30,429
Use of Land and Buildings	806,008	850,000	900,998
Security	3,741	2,400	2,940
Employee Benefits - Salaries	125,734	127,691	122,339
	<u>1,103,201</u>	<u>1,105,151</u>	<u>1,140,152</u>

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

Otorohanga College

Notes to the Financial Statements For the year ended 31 December 2021

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash on Hand	400	400	400
Bank Current Account	70,928	429,031	197,527
Bank Call Account	704,722	550,000	553,220
Cash and cash equivalents for Cash Flow Statement	<u>776,050</u>	<u>979,431</u>	<u>751,147</u>

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

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	127	-	64,758
Teacher Salaries Grant Receivable	212,258	210,000	205,489
	<u>212,385</u>	<u>210,000</u>	<u>270,247</u>
Receivables from Exchange Transactions	127	-	64,758
Receivables from Non-Exchange Transactions	212,258	210,000	205,489
	<u>212,385</u>	<u>210,000</u>	<u>270,247</u>



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	43,000	-	-	-	-	43,000
Buildings	271,110	2,850	-	-	(18,004)	255,956
Furniture and Equipment	62,057	33,076	-	-	(22,107)	73,026
Information and Comm Tech	67,853	43,670	-	-	(24,814)	86,709
Motor Vehicles	1,826	-	-	-	(1,826)	-
Leased Assets	58,086	16,647	-	-	(27,871)	46,862
Library Resources	26,133	2,325	-	-	(3,436)	25,022
Balance at 31 December 2021	530,064	98,568	-	-	(98,057)	530,575

The net carrying value of equipment held under a finance lease is \$46,862 (2020: \$58,085).

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	43,000	-	43,000	43,000	-	43,000
Buildings	531,528	(275,572)	255,956	528,677	(257,567)	271,110
Furniture and Equipment	332,885	(259,859)	73,026	345,129	(283,072)	62,057
Information and Communication Technology	194,190	(107,481)	86,709	304,533	(236,680)	67,853
Motor Vehicles	126,972	(126,972)	-	126,972	(125,146)	1,826
Textbooks	16,252	(16,252)	-	59,739	(59,739)	-
Leased Assets	129,282	(82,420)	46,862	230,784	(172,698)	58,086
Library Resources	116,545	(91,523)	25,022	114,223	(88,090)	26,133
Balance at 31 December	1,490,654	(960,079)	530,575	1,753,057	(1,222,992)	530,065

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	29,678	40,000	65,471
Accruals	5,361	7,000	6,966
Accounts Payable to the Ministry	101,996	101,996	121,996
Banking Staffing Overuse	14,778	-	-
Employee Entitlements - Salaries	212,258	210,000	205,489
Employee Entitlements - Leave Accrual	53,924	50,000	48,126
	417,995	408,996	448,048
Payables for Exchange Transactions	417,995	408,996	448,048
	417,995	408,996	448,048

The carrying value of payables approximates their fair value.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other	7,256	7,000	6,314
	<u>7,256</u>	<u>7,000</u>	<u>6,314</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	106,560	106,560	88,800
Increase/ (decrease) to the Provision During the Year	66,690	17,760	17,760
Provision at the End of the Year	<u>173,250</u>	<u>124,320</u>	<u>106,560</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	173,250	124,320	106,560
	<u>173,250</u>	<u>124,320</u>	<u>106,560</u>

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	31,979	20,000	26,323
Later than One Year and no Later than Five Years	19,115	30,000	36,828
Future Finance Charges	(3,799)	-	-
	<u>47,295</u>	<u>50,000</u>	<u>63,151</u>
Represented by			
Finance lease liability - Current	29,340	20,000	26,323
Finance lease liability - Term	17,955	30,000	36,828
	<u>47,295</u>	<u>50,000</u>	<u>63,151</u>

15. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	856	500	496
	<u>856</u>	<u>500</u>	<u>496</u>

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

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

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
SNM Visual Project	<i>completed</i>	5,104	-	-	-	5,104
Block A B D E1 Reroofing	<i>in progress</i>	(9,231)	17,974	(8,743)	-	-
Block B Toilet Reconstruction	<i>in progress</i>	(48,278)	50,344	(2,066)	-	-
Hall Refurbishment			40,760	(35,077)	-	5,683
Totals		(52,405)	109,078	(45,886)	-	10,787

Represented by:

Funds Held on Behalf of the Ministry of Education

10,787

Funds Due from the Ministry of Education

-

10,787

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
SNM Visual Project	<i>completed</i>	5,104	-	-	-	5,104
Block A B D E1 Reroofing	<i>in progress</i>	24,040	200,000	(233,271)	-	(9,231)
Block B Toilet Reconstruction	<i>in progress</i>	19,160	200,000	(267,438)	-	(48,278)
LSC Refurbishment	<i>in progress</i>	-	39,315	-	-	39,315
Totals		48,304	439,315	(500,709)	-	(13,090)

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.



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	4,145	4,501
<i>Leadership Team</i> Remuneration	1,425,090	1,310,196
Full-time equivalent members	14	12
Total key management personnel remuneration	1,429,235	1,314,697

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has a Finance committee and Property committee, which 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

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

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

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	4.00	5.00
110 - 120	3.00	2.00
	7.00	7.00

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 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:

	2021 Actual	2020 Actual
Total	\$14,000	\$50,178
Number of People	2	1

Note. The above amount is includes amounts already reported as key management remuneration in note 18.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) a \$377,472 contract for refurbishing the hall which will be fully funded by the Ministry of Education. To date \$35,077 has been spent on the project; and

(b) a \$69,386 contract for SNM Visual upgrade which will be fully funded by the Ministry of Education. To date \$64,282 has been spent on the project.

(Capital commitments at 31 December 2020: \$653,931).

(b) Operating Commitments

As at 31 December 2021 the Board has no operating commitments. (2020: 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	776,050	979,431	751,147
Receivables	212,385	210,000	270,247
Total Financial assets measured at amortised cost	<u>988,435</u>	<u>1,189,431</u>	<u>1,021,394</u>

Financial liabilities measured at amortised cost

Payables	417,995	408,996	448,048
Finance Leases	47,295	50,000	63,151
Total Financial Liabilities Measured at Amortised Cost	<u>465,290</u>	<u>458,996</u>	<u>511,199</u>



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2021

23. Events After Balance Date

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

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

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

Impact on the Hostel Operation

The hostel remained open through alert levels 3 & 4 and therefore Covid 19 had no material impact on operations.



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

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

In our opinion the financial statements of the School:

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

Our audit was completed on 16 June 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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

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

© 2019 Findex (Aust) Pty Ltd

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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the 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 in the 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
Auckland, New Zealand

Otorohanga College

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expires
Lorraine Fox	Presiding Member	Elected	Resigned 2021
Duncan Coull	Presiding Member	Elected August 2021	June 2022
Traci Liddall	Principal	Appointed July 2020	Resigned December 2021
Lyndsay Kurth	Acting Principal	Appointed December 2021	
Chris Van der Heyden	Parent Rep	Elected	June 2022
Jaimee Tamaki	Parent Rep	Elected August 2021	June 2022
Kim Ingham	Parent Rep	Elected August 2021	June 2022
Mark Pitts-Brown	Parent Rep	Elected	Resigned 2021
Michael Ritch	Parent Rep	Elected	June 2022
Anthony Wanoa	Parent Rep	Co-opted November 2020	Resigned 2021
Shani Whitora	Parent Rep	Co-opted June 2020	Resigned 2021
Emily O'Reilly	Student Rep	Elected September 2020	September 2021

Otorohanga College

Kiwisport Statement

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2021 the College received total Kiwisport funding of \$6,458 (2020: \$6,643). This funding was used as part of the schoolwide sports programme to encourage students to participate in a variety of sporting endeavours.

Ōtorohanga College
Estd. 1895



Honour Before Honours
Ko te mana mō mua i te whakamana

Analysis of Variance
2021

Honour Others
Me whaimana te iwi



Student Wellbeing



Student Achievement

Honour Your Environment
Me whaimana te taiao



Restorative

Honour Yourself
Me whaimana te tangata

Year 13



Relationships

Years 9 and 10



Brown

Year 11



Eveleigh

Year 12



Hotson

Kedgley

PROGRESS INDICATORS

NOT ACHIEVED

ONGOING

ACHIEVED

Strategic Goal 2: Rangatiratanga - Building Effective Leadership And Capacity At All Levels

Annual Goal

1. Professional communication is timely, reciprocal and demonstrated by all stakeholders.
2. There are clear expectations and opportunities for growth of leadership for senior leaders, middle leaders, teachers, students and Governors.

Actions	Progress	Next steps
1a. Promote the school calendars in all communication channels so that visibility of events is timely.		Additional fortnightly 'snapshot' calendar in the staffroom.
1b. Develop and implement a communication strategy with staff and students and other stakeholders.		A range of voices to be gathered to ensure that the College's communication strategy meets the needs of all stakeholders.
1c. Develop and use a Google document of daily / weekly information for staff.		Use of KAMAR as a 'one stop shop.'
1d. Drive the school calendar.		The school calendar will continue to be driven at Professional Learning And Development, Pastoral And Wellbeing and Student Achievement Meetings as well as at Staff Briefings through a calendar section on agendas.
2a. Align leadership into job descriptions along with school vision, mission and values.		Staff Job Descriptions to be collaboratively negotiated.
2b. Realign SLT roles to strategic goals and personal strengths and communicate these to staff and students.		The two Deputy Principal positions have changed from Junior and Senior to Pastoral and Curriculum. Job Descriptions to be collaboratively negotiated.
2c. Hold assemblies with a focus on school values and strong student representation.		Celebration and House Assemblies to be led by Student Leaders and Year Level to be led by Deans and supported by Student Leaders.
2d. Report to the BOT on faculty goals linked to strategic priorities.		Jo Wilson, the College's PLD provider, will continue to support the Leaders Of Learning with their Faculty Reports - two goals / one from Strategic Goal 3 and one from Strategic Goal 4.
2e. Review Student Learning Profile with staff/students.		Jo Wilson, the College's PLD provider, to lead this.
2f. Create Effective And Passionate Leadership Profile.		Jo Wilson, the College's PLD provider, to lead this.

Strategic Goal 3: Whanaungatanga - Building Positive Partnerships For Learning And Wellbeing

Annual Goal

1. Consistent behaviour expectations and timely responses occur across the school.
2. All students are attending school regularly (90%).
3. Wellbeing of all on site is enhanced.

Actions	Progress	Next steps
1a. Continue the behaviour management plan and ensure that it is understood and agreed to by all.		Develop a Pastoral And Wellbeing Handbook. Share with staff, gather feedback and feedforward and review robustness of processes termly.
1b. Provide professional development on Restorative Practice.		The Deputy Principal, Pastoral to provide professional development to Deans and then staff.
1c. Establish a wellbeing team to oversee events and opportunities to support staff and student wellbeing.		Pastoral Handbook outlines planned measures to achieve these targets aligned to Deputy Principal Pastoral portfolio and Deans, THRIVE, Within School Lead / Wellbeing key tasks. A wellness event focused on the four areas of Hauora will take place every term.
1d. Celebrate and acknowledge all students who are meeting College expectations during Year Level assemblies.		Mentoring with key target groups.
1e. Provide targeted support to enhance access to learning.		Pastoral Team to meet fortnightly to review progress.
2a. Review the current attendance structure to ensure all staff understand and are using appropriately.		Pastoral Team to meet fortnightly to review progress, trends and areas of need across the College.
2b. Access and share research and articles to reinforce attendance on positive outcomes for students.		Deputy Principal Pastoral to share this data with SLT and staff.
2c. Develop and implement an action plan to identify, intervene and communicate with high risk, low attendance students; across all levels.		Shared weekly Doc to track all attendance needs - shared with Deans and SLT on Monday. Deans to follow up throughout the week.
2d. Celebrate students with 90% attendance in Year Level assemblies.		Deans' recognition draw at every Year Level Assembly, DP VIP at House Assembly.
3a. Conduct student and staff wellbeing survey.		February 21st to 25th - Wellbeing@School Survey carried out by Kahui Ako Within School Lead / Wellbeing. Results analysed and action plan written.
3c. Develop an ideal Maniapoto Graduate Profile.		Learner Profile developed by Jo Wilson with Staff during PLD.

Strategic Goal 4: Marau Matauranga - Building Positive Partnerships For Learning

Annual Goal

1. Embed Junior Learning Programme (JLP) for composite Year 9 and 10 students to meet student learning needs.
2. Effective teaching practice that empowers and promotes student learning occurs consistently across the school every day.
3. All teachers are actively engaged in ongoing professional development that improves their practice and new learning is implemented regularly in the classroom.

Actions	Progress	Next steps
1a. Learning programmes differentiated, integrated and student focused.		Assessment for Learning focus in PLD will strengthen this target.
1b. Establish a Junior Student Council to ensure school-wide student voice.		Continue with Junior representation in the Student Council.
1c. Junior Learning Programme meeting uses data to inform programmes and next steps.		Leaders Of Learning to continue to analyse junior data in Student Achievement Meetings.
1d. Plan for integrated units of work in Year 9 and 10 in English and Social Sciences.		Leader Of Learning for both Faculties need to meet to strengthen the integration of both curriculum areas. Ensure equal weighting.
1e. Embed assessment schedule (includes types of assessment for OTJs and dates) for Year 9 and 10.		Continue with Junior Assessment Schedule.
2a. Use the Effective And Passionate Teacher Profile as the foundation of effective teaching every lesson.		Continue to utilise during walkthroughs and Appraisal.
2b. Conduct classroom walkthroughs to identify school wide trends in effective teaching practice linked to the Effective And Passionate Teacher Profile.		Leaders Of Learning to walkthrough then SLT to walk through. SLT to meet with Leader Of Learning to discuss trends, observations, areas of success and individual Faculty member's next steps.
3a. Develop a Professional Development Calendar overview which is linked to strategic goals.		Align to Jo Wilson PLD overview.
3b. Provide professional development that is linked to pedagogy and Maniapoto Tanga / Māori language, culture and identity.		Align to Leader Of Learning Te Reo Māori Job Description to lead and provide PLD across the College.
3c. Continue professional development on leading learning and curriculum development.		Continue with curriculum review.

Strategic Goals 5: Ka Hikitia - Relentless Focus On Student Achievement

Annual Goal

1. Robust systems and processes for data analysis both formative and summative are implemented..

Actions	Progress	Next steps
1a. Use achievement data to identify students' next steps in learning.		Achievement data analysed by Leaders Of Learning at Student Achievement Meetings.
1b. Consolidate the plan to have ongoing and consistent tracking and monitoring (with designated staff) of all target groups and students.		Pastoral tracking led by Deputy Principal, Pastoral And Wellbeing as well as the Deans. Academic tracking led by Deputy Principal, Curriculum as well as the Leaders Of Learning.
1c. Use ASSAY 3 to support data collection and analysis of student progress and achievement.		Deputy Principal Curriculum to lead workshops at Professional Learning And Development Meetings.
1d. Provide targeted contact with parents and whānau for academic conferencing – meeting, phone call, in-time reporting.		Parent Student Teacher Conferences Weekly Engagement Report Academic Report
1e. Report to the BOT on student progress and achievement twice a year.		Deputy Principal, Curriculum to present progress and achievement reports.

Schoolwide Targets

Attendance: Students will attend 90% Or >

	Yr 9	Yr 10	Yr 11	Yr 12	Yr 13
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

Actions	Outcomes	Variance	Next Steps
<p>Use of ASSAY to track and report on attendance.</p> <p>Weekly chase up to all staff and emails to deans updating current stats</p> <p>Attendance data presented to staff and BOT.</p> <p>Attendance Process gone through at staff hui and implemented by all staff.</p> <p>Attendance audit annually.</p> <p>Attendance follow up supported by employed staff member.</p>	<p>2021 Attendance Detailed</p> <p>Improvements across Y9, 10, 11 and 12. Year 13 down approx 10%</p> <p>Attendance rates decrease throughout each week of the term.</p> <p>Junior attendance is always better than senior.</p>	<p>Consideration needed for COVID affected weeks where at home learning meant that all students marked with the at home learning code. (F)</p>	<p>Deputy Principal, Pastoral and Deans to track attendance on a weekly basis using an Attendance Tracker.</p> <p>Attendance letters sent home to parents.</p> <p>Attendance process continued to be implemented by all staff.</p>

Ōtorohanga College Junior Academic Report

Years 9 to 10 Reading, Writing and Mathematics Achievement Analysis

Understanding Achievements Levels - *Expected range of achievement levels at the end of each school year are summarised below*

College Year	Year 7	Year 8	Year 9	Year 10
MOE expected range of achievement	Early Level 4 ○ significant risk = more than 2 years below	Level 4 ○ moderate risk = 1 year below	Early Level 5	Level 5

Targeted Learning Plan

How do we support our learners who are at moderate and significant risk in reading, writing and mathematics?

- Targeted Learning Groups for Reading, Writing and Mathematics have been identified by DP/HoFs and strategies for the classroom have been shared.
- English, PE, Mathematics and Science teachers meet once a fortnight to oversee the tracking of all students and record notes/next steps on a shared Doc.
- JLP Teachers make referrals to LSC for internal and external support.
- Within School Literacy lead to oversee AsTtle Writing starting Term 3.
- LSC and Within School Literacy lead PROBE test students for reading each term.
- LSC and Within School Literacy lead to track and report student progress and achievement with staff and BoT.

Assessment methods

Reading

Writing

Mathematics

- Teachers use a range of formative and summative assessments
- Teachers record results on KAMAR and analyse the data alongside their observations to inform next steps.

- PROBE reading assessment (x1 per term for target students)
- Overall Teacher Judgements based on tasks and assignments within the English Faculty
- End Of Year Progressive Achievement Test

- AsTtle Writing task (x1 per term).
- Overall Teacher Judgments based on tasks and assignments within the English Faculty.

- AsTtle Maths assessment.
- AWS Pre/post test.
- Overall Teacher Judgements based on tasks within the Mathematics Faculty
- End Of Year Progressive Achievement Test

Measuring Progress for students

By definition, progress is the difference in a student's achievement measured at two points of time.

- The progress is **accelerated progress** when students' shift more than 1 NZC Curriculum Level within or over 1 year.
- The progress is **age-expected** when students' progress at approximately 1 NZC Curriculum Level over 2 years.
- The progress is **less than the age-expected** when students' make no shift or shift less than 1 NZC Level in 2 years.

Year 9 And Year 10 - Reading, Writing and Mathematics academic achievement will increase.

Actions	Outcomes	Variance	Next Steps
---------	----------	----------	------------

The following analysis is based on the 2021 Mid Year data due to our inability to set any end of year assessments as the majority of our Junior cohort did not return to onsite learning after the Terms 3 and 4 Lockdown period. **Consequently, no variance can be determined.**

READING - MID YEAR YEAR 9 PROBE READING

- Based on 2020 Year 8 entry data and teacher observations students below their expected curriculum/reading age were identified as a Target Student.
 - 28 students on our current roll were identified and then assessed; 13 of these students tested at or above their age (no longer a target student)
 - 6 students were more than 1 year below their age, 9 students were significantly at risk and 1 student was added based on teacher observations (Target Student).

Student	Gender	Ethnicity	Attendance Average %	T1 Reading Age	T2 Reading Age	Progress	<h3>SUMMARY</h3> <ul style="list-style-type: none"> 6 out of 16 students made accelerated progress <ul style="list-style-type: none"> 5 of these students will no longer be monitored in this tracking group as they are now at the expected age for reading 10 out of 11 students in our Year 9 Target Readers group are male (90%) 11 students will continue to be tracked and monitored <ul style="list-style-type: none"> Need specialist support in classes 3 out of 16 students have met MoE attendance expectations <ul style="list-style-type: none"> Low attendance directly impacts academic achievement Need to be more vigilant with the attendance tracking Need to encourage students to engage in school and be supported when attending Need to ensure we have assessment data each term for our Target Students
1	F	Māori	87	11.5-12.5	13.0-14.0	accelerated progress	
2	F	NZ European	93	9.0-10.0	14.0-15.0	accelerated progress	
3	F	NZ European	94	12.0-13.0	13.0-14.0	accelerated progress	
4	F	Māori	85	12.0-13.0	13.0-14.0	accelerated progress	
5	M	NZ European	86	11.5-12.5	13.5-14.5	accelerated progress	
6	F	Māori	88	11.5-12.5	12.5-13.5	accelerated progress	
7	M	Māori	78	9.0-10.0	9.5-10.5	less than expected	
8	M	Māori	92	10.5-11.5	10.5-11.5	less than expected	
9	M	Māori	39	8.0-9.0	no data	No assessment	
10	M	Māori	59	8.5-9.5	no data	No assessment	
11	M	Māori	61	10.0-11.0	no data	No assessment	
12	M	Māori	89	n/a	10.0-11.0	No assessment	
13	M	NZ European	61	9.5-10.5	no data	No assessment	
14	M	NZ European	71	10.5-11.5	no data	No assessment	
15	M	NZ European	85	10.5-11.5	no data	No assessment	
16	M	NZ European	81	12.5-13.5	no data	No assessment	

YEAR 10 MID YEAR PROBE READING

- Based on 2020 Term 4 PAT and teacher observations Year 9 students below their expected curriculum/reading age were identified as a Target Student for reading
 - 14 students on our current roll were identified and then assessed; 5 of these students tested at or above their age (no longer a Target Student)
 - 2 students were 1 year below their age, 9 students were significantly at risk 2 or more years below their age (Target Student)

Student	Gender	Ethnicity	Attendance Average %	T1 Reading Age	T2 Reading Age	Progress	SUMMARY
1	M	NZ European	95	9.5-10.5	11.0-12.0	accelerated progress	<ul style="list-style-type: none"> • 7 out of 9 students made accelerated progress <ul style="list-style-type: none"> ○ All of these students will no longer be monitored in this tracking group as they are now at expected age for reading • 2 students will continue to be tracked and monitored <ul style="list-style-type: none"> ○ X 1 slightly below - ESOL resources may help possible Special Assessment Conditions for both in 2022 • 5 out of 9 students have met MoE attendance expectations <ul style="list-style-type: none"> ○ Regular attendance has enhanced our Year 10 Target Student to achieve
2	F	Māori	84	12.0-13.0	13.0-14.0	accelerated progress	
3	F	Māori	91	11.0-12.0	14.0-15.0	accelerated progress	
4	M	Māori	91	12.5-13.5	14.0-15.0	accelerated progress	
5	F	Māori	93	13.0-14.0	14.0-15.0	accelerated progress	
6	M	Māori	85	12.0-13.0	14.5-15.5	accelerated progress	
7	M	Māori	93	13.0-14.0	13.5-14.5	age expected	
8	F	South East Asian	84	11.0-12.0	12.5-13.5	accelerated progress	
9	M	NZ European	79	11.0-12.0	No data	no assessment	

NEXT STEPS:

- Meet with Within School Teacher for Literacy re next steps related to improved reading across the College
- Implement an AsTtle Mid Year Reading Assessment in 2022
- All new enrolments to be PROBE tested by LSC or WST Literacy
- Students to have PROBE assessment within the first two weeks of starting
- Utilise Journal texts widely across the College
- All JLP classrooms to have a bookshelf of interesting texts
- LSC/WST Literacy to provide PD to support teachers across the College with reading strategies and knowledge to support Target Students

WRITING MID YEAR ANALYSIS YEARS 9 AND 10

Year 9 Writing

	T2 ASTTLE Writing 51 students 29 Māori				Teacher OTJ for 65 students: 36 Māori				SUMMARY & NEXT STEPS
	< Level 4B	Level 4B - 4A	Level 5 B +	Not Assessed	< Level 4B	Level 4B - 4A	Level 5 B +	Not Assessed	
2021 ALL	27	23	1	14	15	25	7	18	<ul style="list-style-type: none"> • The majority of our Year 9 learners are achieving below their expected curriculum level ○ This is an urgent area of need which our WST identified in early Term 1 ○ Specialist/expert support critical to supporting this cohort • Students achievement is higher when tasks are scaffolded and aligned to units of work as opposed to AsTtle assessments
Male	17	9	-		10	13	1	11	
Female	10	14	1		5	12	6	7	
Māori	15	14	-		11	15	2	8	

Year 10 Writing

	T2 ASTTLE Writing 38 students 22 Māori				Teacher OTJ 50 students:34 Māori				SUMMARY
	< Level 4A	Level 5 B - P	Level 5 A +	Not Assessed	< Level 4A	Level 5 B - P	Level 5 A +	Not Assessed	
2021 ALL	31	5	2	12	27	9	2	12	<ul style="list-style-type: none"> • The majority of our Year 10 learners are achieving below their expected curriculum level ○ This is an urgent area of need which our WST identified in early Term 1 ○ Specialist/expert support critical to supporting this cohort • Students achievement is higher when tasks are scaffolded and aligned to units of work as opposed to AsTtle assessments
Male	19	3	-		17	7	2	5	
Female	12	2	2		10	2	-	7	
Māori	19	3			19	6	2	7	

NEXT STEPS:

- These results are similar to our 2020 data - Action Plan to be created with WST and LSC - 5 year cohort plan
- Source internal and external Literacy PD - mark AsTtle sample every term in JLP Whānau teams
- Utilise WST Literacy Coordinator - strategic literacy plan (reading and writing across the College)
- Work collaboratively across all curriculum areas to raise writing skills and knowledge
 - Share findings with LSC to look at other support avenues
- Continue to support extension and enrichment for students excelling in Writing

MATHEMATICS MID YEAR ANALYSIS YEARS 9 AND 10

Year 9 Overall Teacher Judgement - MATHEMATICS

	ASTTLE NUMBER 60 students 32 Māori				ASTTLE PROBABILITY 56 students;33 Māori				SUMMARY
	< Level 4B	Level 4B - 4A	Level 5 B +	Not Assessed	< Level 4B	Level 4B - 4A	Level 5 B +	Not Assessed	
2021 ALL	40	13	4	12	42	10	4	15	<ul style="list-style-type: none"> The majority of our Year 9 learners 75% in our most recent AsTtle assessment are achieving below their expected curriculum level <ul style="list-style-type: none"> 78% of our students in the most recent AstTtle assessment are below the curriculum expectation are Māori This is an urgent area of need that was identified in 2020 A new HoF is currently overseeing the programme as of 2021
Male	22	7	1		21	6	1		
Female	18	6	3		21	4	3		
Māori	23	6	3		26	5	2		

Year 10 Overall Teacher Judgement - MATHEMATICS

	ASTTLE NUMBER 44 students 26 Māori				ASTTLE PROBABILITY 43 students 23 Māori				SUMMARY
	< Level 4A	Level 5 B - P	Level 5 A +	Not Assessed	< Level 4A	Level 5 B - P	Level 5 A +	Not Assessed	
2021 ALL	28	10	5	8	30	6	4	9	<ul style="list-style-type: none"> The majority of our Year 10 learners 70 % in the most recent AsTtle assessment are achieving below their expected curriculum level <ul style="list-style-type: none"> 64% of our students in the most recent AstTtle assessment that are below the curriculum expectation are Māori This is an urgent area of need that was identified in 2020 A new HoF is currently overseeing the programme as of 2021
Male	17	9	2		19	5	3		
Female	11	1	3		11	1	1		
Māori	17	7	2		19	3	1		

NEXT STEPS:

- Specialist/expert support critical to supporting this cohort
- Increasing the lessons from x2 95 minute blocks is critical - 3 blocks minimum - 4 optimal at 50 minutes
- New HoF has provided shared teaching resources and unit plans, however, the Faculty needs further resourcing to include more devices, maths equipment, work books and Education Perfect

NCEA Level 1

All students will achieve NCEA Level 1 Literacy and Numeracy

Actions	Outcomes	Variance	Next Steps
<ul style="list-style-type: none">• Weekly meetings between Deputy Principal, Senior and Dean• Tracking document that classroom teachers feed into with strategies working well and support required• Tracking document that Whānau teachers feed into• In class peer support• Customised timetables• THRIVE Mentoring• URF Regional Mentoring• ILPs and IEPs• 2 x a term NCEA Reports• Contact home• Parent/Student/Teacher Conferences• Weekly Engagement Report• Numeracy Group• Re-assign Teacher Support to offer 1-1 support• Senior Study	Of the 69 Year 11 students on the roll in 2021 - 66 gained Literacy and 62 gained Numeracy.	<p>Of the 3 students who did not gain Literacy one was attending Northern Health School, one was learning online at home due to COVID and one gained 8 out of the 10 required credits.</p> <p>Of the 7 students who did not gain Numeracy one was attending Northern Health School, one was learning online at home due to COVID, one received early release and the remaining four were referred to truancy.</p>	The increased tracking of students by all staff as well as a significant number of interventions / actions put in place will be mirrored in 2022.

NCEA Level 2

All students will leave Ōtorohanga College with at least NCEA Level 2

Actions	Outcomes	Variance	Next Steps
<ul style="list-style-type: none">• Weekly meetings between Deputy Principal, Senior and Dean• Tracking document that classroom teachers feed into with strategies working well and support required• Tracking document that Whānau teachers feed into• In class peer support• Customised timetables• THRIVE Mentoring• URF Regional Mentoring• ILPs and IEPs• 2 x a term NCEA Reports• Contact home• Parent/Student/Teacher Conferences• Weekly Engagement Report• Re-assign Teacher Support to offer 1-1 support• Senior Study	<p>Of the 28 Year 13 students on the roll at the end of 2021, 27 gained at least Level 2.</p> <p>Of the 23 students who left throughout the course of 2022, 10 gained at least Level 2.</p>	<p>The one student who did not gain Level 2 is a High Needs ORS student.</p> <p>Seven students left with no formal attainment, 1 student left with 30+ credits and 5 students left with 40+ credits.</p>	<p>The increased tracking of students by all staff as well as a significant number of interventions / actions put in place will be mirrored in 2022.</p>