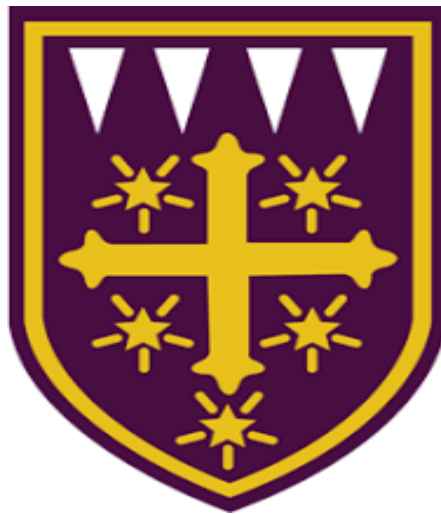


OTOROHANGA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



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 2022

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Otorohanga College
Statement of Responsibility
For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Duncan Coull
Full Name of Presiding Member


Signature of Presiding Member

--31-05-2023
Date:

Lyndsay KURTH
Full Name of Principal

Lyndsay KURTH
Signature of Principal

31 May 2023
Date:

Otorohanga College

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,972,268	4,477,088	4,915,425
Locally Raised Funds	3	135,995	58,420	138,350
Interest income		8,336	1,800	2,163
Hostel	4	188,869	168,000	215,785
		5,305,468	4,705,308	5,271,723
Expenses				
Locally Raised Funds	3	108,892	42,353	90,270
Hostel	4	337,432	305,393	365,600
Learning Resources	5	3,057,357	3,235,220	3,306,025
Administration	6	621,465	265,367	495,143
Finance		1,937	1,200	2,241
Property	7	1,102,369	1,075,727	1,103,201
		5,229,452	4,925,260	5,362,480
Net Surplus / (Deficit) for the year		76,016	(219,952)	(90,757)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		76,016	(219,952)	(90,757)

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 2022

Notes	Actual 2022 \$	Budget (Unaudited) 2022 \$	Actual 2021 \$
Balance at 1 January	899,979	899,979	990,736
Total comprehensive revenue and expense for the year	76,016	(219,952)	(90,757)
Capital Contributions from the Ministry of Education Furniture & Equipment Grant	21,426	-	-
Equity at 31 December	997,421	680,027	899,979
Accumulated comprehensive revenue and expense	997,421	680,027	899,979
Equity at 31 December	997,421	680,027	899,979

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	755,363	630,777	776,050
Accounts Receivable	9	215,924	217,000	212,385
GST Receivable		32,340	10,000	9,069
Prepayments		32,028	32,000	29,339
Funds receivable for Capital Works Projects	16	63,505	-	-
		1,099,160	889,777	1,026,843
Current Liabilities				
Accounts Payable	11	347,331	402,750	417,995
Revenue Received in Advance	12	24,002	20,000	7,256
Finance Lease Liability	14	26,230	25,000	29,340
Funds held in Trust	15	910	1,000	856
Funds held for Capital Works Projects	16	5,104	-	10,787
		403,577	448,750	466,234
Working Capital Surplus/(Deficit)		695,583	441,027	560,609
Non-current Assets				
Property, Plant and Equipment	10	467,550	450,000	530,575
		467,550	450,000	530,575
Non-current Liabilities				
Provision for Cyclical Maintenance	13	154,074	191,000	173,250
Finance Lease Liability	14	11,638	20,000	17,955
		165,712	211,000	191,205
Net Assets		997,421	680,027	899,979
Equity		997,421	680,027	899,979

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,655,188	1,142,310	1,517,870
Locally Raised Funds		43,370	69,291	183,923
Hostel		192,279	168,000	215,785
Goods and Services Tax (net)		(23,272)	(929)	16,030
Payments to Employees		(879,375)	(922,220)	(906,094)
Payments to Suppliers		(922,779)	(590,118)	(912,347)
Interest Paid		(1,937)	(1,200)	(2,241)
Interest Received		8,299	1,800	2,163
Net cash from Operating Activities		71,773	(133,066)	115,089
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		83,520	734	(81,921)
Net cash from Investing Activities		83,520	734	(81,921)
Cash flows from Financing Activities				
Furniture & Equipment Grant		21,426	-	-
Finance Lease Payments		(128,269)	(2,295)	(32,502)
Funds on Behalf of Third Parties		(69,134)	(10,643)	24,237
Net cash from Financing Activities		(175,977)	(12,938)	(8,265)
Net increase/(decrease) in cash and cash equivalents		(20,684)	(145,270)	24,903
Cash and cash equivalents at the beginning of the year	8	776,050	776,050	751,147
Cash and cash equivalents at the end of the year	8	755,363	630,777	776,050

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 2022

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 2022 to 31 December 2022 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 2022

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. 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 22b.

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.

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.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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.

Otorohanga College

Notes to the Financial Statements For the year ended 31 December 2022

1. Statement of Accounting Policies

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	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	3-5 years
Library resources	12.5% Diminishing value

i) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

Otorohanga College

Notes to the Financial Statements For the year ended 31 December 2022

1. Statement of Accounting Policies

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 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.

l) 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.

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.

m) Funds Held in Trust

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 Revenue and Expense.

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

n) 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 Revenue and Expense.

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



Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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 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.

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.

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.

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 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,590,956	1,096,240	1,445,299
Teachers' Salaries Grants	2,488,407	2,500,000	2,591,547
Use of Land and Buildings Grants	831,666	820,000	806,008
Resource Teachers Learning and Behaviour Grants	391	-	5,052
Other Government Grants	60,848	60,848	67,519
	4,972,268	4,477,088	4,915,425

The school has opted in to the donations scheme for this year. Total amount received was \$42,300 (2021: \$43,800).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations	2,674	-	3,395
Fees for Extra Curricular Activities Costs	56,709	-	80,089
Fundraising & Community Grants	7,474	3,000	6,898
Other Revenue	69,138	55,420	47,968
	135,995	58,420	138,350
Expenses			
Extra Curricular Activities Costs	56,923	4,690	61,640
Fundraising and Community Grant Costs	-	-	7,323
Other Locally Raised Funds Expenditure	51,969	37,663	21,307
	108,892	42,353	90,270
<i>Surplus for the year Locally raised funds</i>	27,103	16,067	48,080

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

4. Hostel Revenue and Expenses

	2022 Actual Number	2022 Budget (Unaudited) Number	2021 Actual Number
Hostel Financial Performance			
Hostel Weekly Boarders	30	-	46
	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Hostel Fees	185,278	168,000	203,155
Other Revenue	3,591	-	12,630
	<u>188,869</u>	<u>168,000</u>	<u>215,785</u>
Expenses			
Kitchen	40,416	45,000	44,608
Bad Debts	-	-	68,576
Laundry	2,340	4,000	4,652
Supervision	4,282	-	3,384
Administration	34,299	35,699	31,432
Property	6,771	7,500	7,945
Employee Benefit - Salaries	249,324	213,194	205,003
	<u>337,432</u>	<u>305,393</u>	<u>365,600</u>
<i>Surplus/ (Deficit) for the year Hostel</i>	<u>(148,563)</u>	<u>(137,393)</u>	<u>(149,815)</u>

5. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	108,850	187,448	148,807
Depreciation	98,346	79,840	98,057
Information and Communication Technology	46,992	44,293	51,364
Library Resources	1,854	3,950	2,363
Employee Benefits - Salaries	2,797,116	2,907,189	2,997,018
Staff Development	4,199	12,500	8,416
	<u>3,057,357</u>	<u>3,235,220</u>	<u>3,306,025</u>

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

6. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,251	8,011	8,011
Board of Trustees Fees	1,815	3,000	4,145
Board of Trustees Expenses	28,675	30,000	49,490
Intervention Costs & Expenses	-	-	483
Communication	7,288	4,900	10,205
Consumables	7,578	8,500	16,675
Operating Lease	-	-	308
Other	6,541	27,530	7,706
School Lunches	317,409	-	211,333
Employee Benefits - Salaries	216,437	160,250	161,571
Insurance	10,266	8,836	9,364
Service Providers, Contractors and Consultancy	17,205	14,340	15,852
	<u>621,465</u>	<u>265,367</u>	<u>495,143</u>

7. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,316	5,000	4,191
Cyclical Maintenance Provision	28,504	17,760	66,690
Grounds	7,842	4,600	7,888
Heat, Light and Water	47,764	45,000	44,880
Rates	4,098	5,500	2,857
Repairs and Maintenance	40,362	41,700	41,212
Use of Land and Buildings	831,666	820,000	806,008
Security	9,185	3,500	3,741
Employee Benefits - Salaries	128,632	132,667	125,734
	<u>1,102,369</u>	<u>1,075,727</u>	<u>1,103,201</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	400	400	400
Bank Current Account	62,821	30,377	70,928
Bank Call Account	692,142	600,000	704,722
	<u>755,363</u>	<u>630,777</u>	<u>776,050</u>

Cash and cash equivalents for Cash Flow Statement

Of the \$755,363 Cash and Cash Equivalents, \$5,104 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 2023 on Crown owned school buildings.

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	4,092	2,000	127
Interest Receivable	37	-	-
Banking Staffing Underuse	7,929	-	-
Teacher Salaries Grant Receivable	203,866	215,000	212,258
	<u>215,924</u>	<u>217,000</u>	<u>212,385</u>
Receivables from Exchange Transactions	12,058	2,000	127
Receivables from Non-Exchange Transactions	203,866	215,000	212,258
	<u>215,924</u>	<u>217,000</u>	<u>212,385</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	43,000	-	-	-	-	43,000
Buildings	255,956	-	-	-	(17,942)	238,014
Furniture and Equipment	73,028	12,444	-	-	(22,227)	63,245
Information Technology	86,708	490	-	-	(25,599)	61,599
Leased Assets	46,863	21,131	-	-	(29,359)	38,635
Library Resources	25,020	1,256	-	-	(3,219)	23,057
Balance at 31 December 2022	<u>530,575</u>	<u>35,321</u>	<u>-</u>	<u>-</u>	<u>(98,346)</u>	<u>467,550</u>

The net carrying value of equipment held under a finance lease is \$38,635 (2021: \$46,863).

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	43,000	-	43,000	43,000	-	43,000
Buildings	531,529	(293,515)	238,014	531,528	(275,572)	255,956
Furniture and Equipment	345,328	(282,083)	63,245	332,885	(259,857)	73,028
Information Technology	194,680	(133,081)	61,599	194,190	(107,482)	86,708
Motor Vehicles	126,972	(126,972)	-	126,972	(126,972)	-
Textbooks	16,252	(16,252)	-	16,252	(16,252)	-
Leased Assets	129,976	(91,341)	38,635	129,282	(82,419)	46,863
Library Resources	117,801	(94,744)	23,057	116,545	(91,525)	25,020
Balance at 31 December	<u>1,505,538</u>	<u>(1,037,988)</u>	<u>467,550</u>	<u>1,490,654</u>	<u>(960,079)</u>	<u>530,575</u>

Otorohanga College

Notes to the Financial Statements For the year ended 31 December 2022

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	36,035	35,000	29,678
Accruals	5,751	5,750	5,361
Accounts Payable to the Ministry	-	82,000	101,996
Banking Staffing Overuse	-	-	14,778
Employee Entitlements - Salaries	236,598	215,000	212,258
Employee Entitlements - Leave Accrual	68,947	65,000	53,924
	347,331	402,750	417,995
Payables for Exchange Transactions	347,331	402,750	417,995
	347,331	402,750	417,995

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	17,182	20,000	7,256
Hostel Fees in Advance	3,410	-	-
	24,002	20,000	7,256

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	173,250	173,250	106,560
Increase/ (decrease) to the Provision During the Year	17,760	17,760	66,690
Use of the Provision During the Year	(36,936)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	154,074	191,010	173,250
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non Current	154,074	191,000	173,250
	154,074	191,000	173,250

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

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	28,216	25,000	31,979
Later than One Year and no Later than Five Years	12,059	20,000	19,115
Future Finance Charges	(2,407)	-	(3,799)
	<u>37,868</u>	<u>45,000</u>	<u>47,295</u>
Represented by			
Finance lease liability - Current	26,230	25,000	29,340
Finance lease liability - Non Current	11,638	20,000	17,955
	<u>37,868</u>	<u>45,000</u>	<u>47,295</u>

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	910	1,000	856
	<u>910</u>	<u>1,000</u>	<u>856</u>

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

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 8.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT 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)
	(58,401)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
SNM Visual Project		5,104	-	-	-	5,104
Block A B D E1 Reroofing		(9,231)	17,974	(8,743)	-	-
Block B Toilet Reconstruction		(48,278)	50,344	(2,066)	-	-
Hall Refurbishment	221468	-	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 Receivable from the Ministry of Education	-
	10,787

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 2022

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	1,815	4,145
<i>Leadership Team</i> Remuneration	1,252,176	1,425,090
Total key management personnel remuneration	1,253,991	1,429,235

There are 6 members of the Board excluding the Principal. The Board had held 10 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal 1		
Salary and Other Payments	50 - 60	200 - 210
Benefits and Other Emoluments	1 - 2	5 - 10
Termination Benefits		5 - 10
Principal 2		
Salary and Other Payments	70 - 80	-
Benefits and Other Emoluments	2 - 3	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5	4
110 - 120	4	3
	9	7

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

Otorohanga College

Notes to the Financial Statements

For the year ended 31 December 2022

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:

	2022 Actual	2021 Actual
Total	\$0	\$14,000
Number of People		2

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final washup that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final washup payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) a \$413,104 contract for refurbishing the hall which will be funded by the Ministry of Education and the Board. To date \$366,842 has been received and \$430,347 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 \$69,386 has been received and \$64,282 has been spent on the project.

(Capital commitments at 31 December 2021: \$446,858).

(b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments. (2021: Nil).



Otorohanga College

Notes to the Financial Statements For the year ended 31 December 2022

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	755,363	630,777	776,050
Receivables	215,924	217,000	212,385
Total Financial assets measured at amortised cost	<u>971,287</u>	<u>847,777</u>	<u>988,435</u>

Financial liabilities measured at amortised cost

Payables	347,331	402,750	417,995
Finance Leases	37,868	45,000	47,295
Total Financial Liabilities Measured at Amortised Cost	<u>385,199</u>	<u>447,750</u>	<u>465,290</u>

23. Events After Balance Date

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

24. 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'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Otorohanga College (the School). The Auditor-General has appointed me, Brendan Lyon, 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 1 to 21, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 31 May 2023. 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.

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

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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, Analysis of Variance, and the Good Employer Statement, 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.



Brendan Lyon
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 2022

Name	Position	How Position Gained	Term Expires
Kim Ingham	Presiding Member	Elected August 2021, Re-elected September 2022	June 2025
Duncan Coull	Presiding Member	Elected August 2021, Re-elected September 2022	June 2025
Lyndsay Kurth	Principal	Appointed 2022	
Jaimee Tamaki	Parent Rep	Elected August 2021, Re-elected September 2022	June 2025
Aaron Cornelisson	Parent Rep	Elected September 2022	June 2025
Michael Ritch	Parent Rep	Elected June 2019, Re-elected September 2022	June 2025
Jenn Roughton	Staff Rep	Elected September 2022	June 2025
Takarei Bidois	Student Rep	Elected September 2022	September 2023
Chris Van der Heyden	Parent Rep	Elected	September 2022

Otorohanga College

Kiwisport Statement

For the year ended 31 December 2022

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

In 2022 the College received total Kiwisport funding of \$6,265 (2021: \$6,458).

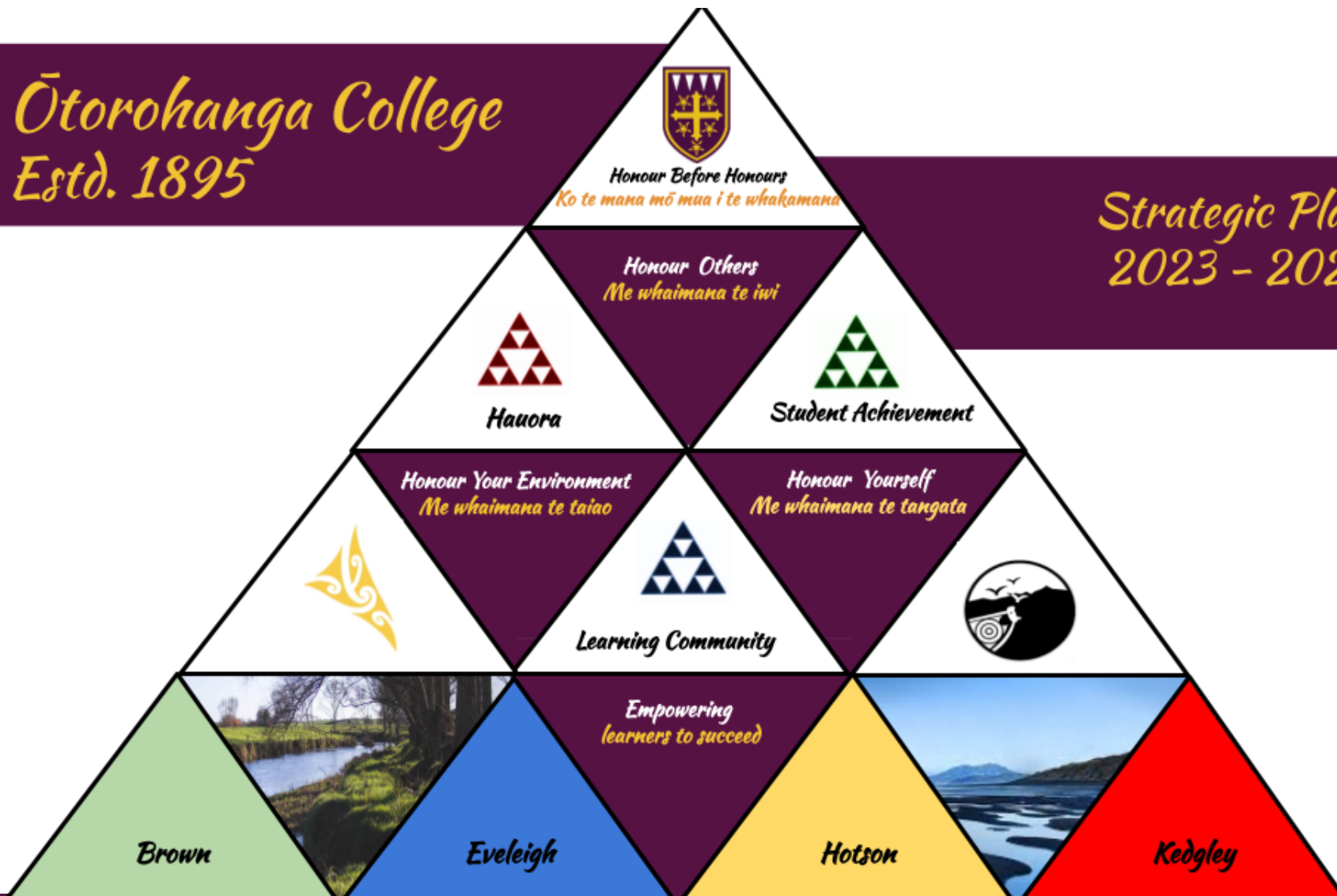
This funding was used as part of the schoolwide sports programme to encourage students to participate in a variety of sporting endeavours.

Ōtorohanga College
Est'd. 1895



Honour Before Honours
Ko te mana mō mua i te whakamana

Strategic Plan
2023 - 2025



Where learners are ...

E M P O W E R E D

Educated **Mindful and critical thinkers** **Problem solvers** **Organised and ready to learn** **Working well with others** **Effective communicators** **Resilient** **Empathetic** **Driven and goal oriented**

Mission

At Ōtorohanga College we value all of our students, enhance their self-esteem, academic potential, abilities and sense of responsibility

Vision

Empowering learners to succeed

Values

Honour Others - Me whaimana te iwi
Honour Your Environment - Me whaimana te taiao
Honour Yourself - Me whaimana te tangata

<i>Priority Area Goals</i>	<i>By 2023</i>	<i>By 2024</i>	<i>By 2025</i>
<p>Hauora</p> <p>Provide a safe and inclusive environment where learners' needs are met and barriers to achievement are removed.</p>	<ul style="list-style-type: none"> Identify and develop a consistent College-wide approach to monitoring and tracking student attendance and learning support. Develop weekly Empower Whakamana lessons that explicitly teach the College Values and expectations and reinforce our Restorative Practice philosophy. 	<ul style="list-style-type: none"> Community and external agencies are utilised to support students to attend College regularly and meet student needs. Students have input into the content of Empower Whakamana lessons and lead House competitions. Student Leaders and staff effectively utilise Restorative Practices when needed. 	<ul style="list-style-type: none"> Our students attend regularly at the expected - 70% attendance rate and all students with Tier 3 learning needs have individualised plans and pathways towards personal excellence. Our students have agency and are key contributors to Empower Whakamana lessons. Restorative Practices are consistently and effectively utilised across the College.
<p>Student Achievement</p> <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"> Introduce Modules in the Junior learning programmes that respond to the needs and interests of students and ensure equitable outcomes. Develop processes to annually identify and review Faculty planning and practices to improve learning outcomes across the College. Have a future focus on the upcoming NCEA changes. 	<ul style="list-style-type: none"> Modules are included in the Senior learning programmes and opportunities for students to be agentic within the community has increased. All Faculties have reviewed and refined their planning and practice to reflect the analysis of their student outcomes. NCEA Level 1 changes are reflected within Senior learning programmes. 	<ul style="list-style-type: none"> The integrated Modules are complimented with the Careers and Pathways programme and support students during and after College life. Faculty assessment analysis informs unit design, learning support measures, accelerated learning plans and resource purchases. NCEA Level 1 changes are reviewed and Level 2 changes are reflected within Senior learning programmes.
<p>Learning Community</p> <p>Strengthen the partnership between home, school and the wider community to collaboratively empower learners to succeed</p>	<ul style="list-style-type: none"> Create a plan to foster communication and collaboration between schools and a transition process to support all students coming to and leaving the College. Create opportunities for whānau and iwi to be involved in the College. 	<ul style="list-style-type: none"> Establish a process to ensure parents and whānau have the resources and information to support their child's intended career path. A co-constructed whānau and iwi strategy is established and programmes and practices are responsive to Māori aspirations. 	<ul style="list-style-type: none"> Transition processes to College are robust and communication systems are effective and are student centred. Iwi, Hapu and Whānau partnerships are authentic and meaningful within the College.

Analysis of Variance of 2022 Targets

2022 Attendance Results

Year Level	9	10	11	12	13
2022 College Target	College Target: 75% 46/66= 69.69% -5.31%	College Target: 75% 39/76 = 51.3% -23.7	College Target: 63% 36/57 = 63.15 % Met	College Target: 61% 48/ 72= 66.66% Met	College Target: 57% 21/ 39= 53.8% -3.2
2022 MOE Target 90%	At 90% 10/66 = 15.15% -35.45	At 90% 9/76 = 12 % - 31.1%	At 90% 13/57 22.8= % -18.8	At 90% 12/ 72 = 16.66% -10.9%	At 90% 3 / 39 = 7.7% + 4.8
Previous Target 90% for all year levels					
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

Target	Actions	Variance	Next Steps
MOE expectation of 90% +attendance for all year levels.	<ul style="list-style-type: none"> 2023 Targets were set based on 2022 data Met fortnightly with the Pastoral Team to track trends/ year level needs Adapted learning plans Shared attendance reminders via newsletters Recognised students who met attendance target Publicised lunch menu with preferred items on days student truancy was the highest Met with Oranga Tamariki to discuss Section 19 process Teachers and Deans followed up on all unexplained attendance 	<p>Attendance rates at Year 9 and 10 highlight a significant increase from 2022, however, targets had changed from 2022 aiming for students to attend at least 70% of the time from 90% of the time.</p> <p>Explained (unjustified) absences for these cohorts include:</p> <ul style="list-style-type: none"> Learning from home Truancy and disengaged - parent struggling to get student to College Medical Holidaying during school time <p>Explained (unjustified) absences for Years 11, 12 and 13 include:</p> <ul style="list-style-type: none"> A part time learning plan that included work / part time study to enable student to continue to work Learning from home Medical Disengaged and Truant Student had already achieved number of credits for further education College targets were met for Years 11 and 12 We had some sound attendance processes in place, however, our overall systems were not robust or consistently implemented and some practices enabled student absences to continue unmonitored resulting in a number of students remaining on our roll when they should have been removed. In turn our statistics reflect a number of students who did not attend for a substantial amount of time although they had left College. We did not effectively monitor students who were learning at home and consequently some students were disengaged. We attempted to put in processes that meant students had to attend at a set rate in order to play sport and attend the Ball. This worked well for some students, however, the implementation of this was inconsistent and needs to be refined if to be continued in 2023. 	<ul style="list-style-type: none"> 2023 Targets set - all year levels to attend 75% or more of the time - add 5-10% each year to eventually get to 90% target Attendance Action Plan to identify names, numbers and needs MOE Attendance Inquiry Introduce Junior Modules to excite and engage Year 9 and 10 learners Create programmes that engage senior students throughout the year Deputy Principal Hauora to oversee attendance processes and procedures Utilise external attendance services to support College processes Utilise Alternative Education as a preventative measure Create a consistent approach to reporting attendance to all stakeholders Dean to have Target Groups to monitor DP Hauora to have Crisis Target Group to monitor Empower Whakamana teachers to monitor House and year level cohort Schedule more whānau hui when attendance expectations are not being met before they hit crisis point Engage Attendance Service support to visit homes Be honest and have hard conversations regarding attendance expectations Student attendance data will be reported against students on the current roll, extracting leavers

Target	Baseline Data	Actions	Next Steps
Our College is a safe place for students and staff Within the College there is a prosocial student culture	<p>Initial data set taken from 2022 NZCER Wellbeing Survey responses.</p> <p>Our College is a safe place for students and staff</p> <ul style="list-style-type: none"> Students: 64.6% <ul style="list-style-type: none"> 2023 Target 80% Staff: 60.9% <ul style="list-style-type: none"> 2023 Target 80% <p>Within the College there is a prosocial student culture</p> <ul style="list-style-type: none"> Students: 50.0% <ul style="list-style-type: none"> 2023 Target 70 % Staff: 52.4% <ul style="list-style-type: none"> 2023 Target 70 % <p>Variance to be measured after 2023 Wellbeing survey</p>	<ul style="list-style-type: none"> Creative Arts Project completed 10.06.22 Established Student Centre for Breakfast Club, study and uniform dispensation Responded more to our students' needs with a Restorative approach. This can be seen in our response to vaping. In Terms 1 and 2 all students who vaped at College were stood down. The hope would be that this consequence was a deterrent to it happening again, however, it was not and all that it achieved was students not attending College and we were adding to our attendance challenges. We met as a Pastoral Team and the decision was made to address vaping as a health issue. Students are referred to the nurse, attend a workshop and provide a service to the College Classroom defiance and disruption continue to be the main reason for Pastoral - Discipline entries. The reduction from 90-minute Learning Blocks to 60 will contribute to the minimising of disruption as students and staff have shared dissatisfaction with the longer blocks Implemented Literacy and Numeracy learning support programme for Tier 3 learners in B2 Created Learning Support Register for Tier 3 Students Pastoral notes, guidance support and student recognitions as well as actions following entries are documented through KAMAR 	<ul style="list-style-type: none"> Introduce Empower Whakamana lessons for all year levels Wellbeing survey Term 1 2023 Share analysis of combined Kahui Ako wellbeing results and discuss achievement challenge next steps for 2023 Have wellbeing snap shots during Empower Whakamana classes each term Recognise students meeting weekly recognition expectations every Empower Whakamana lesson, Deans Hui, House Hui and full College assembly Increase House competitions and opportunities for Student Leaders to lead Enhance staff Restorative Practice pedagogy and practice Unpack what MANA is and how it is an action within our College Continue to involve Community Constable Kat Payne in year level assemblies Review uniform - shoes and hats are daily challenges for staff to manage Targeted tracking, monitoring and support by all staff for students with the highest level of pastoral and wellbeing needs

2022 Year 9 and 10 Academic Results

Year 9 4A	Below	At	Above
Reading	69	31	0
Writing	84	8	8
Math	74	9	17
Year 10 5A	Below	At	Above
Reading	64.7	5.9	29.4
Writing	92	0	8
Math	88	12	0

Target	Actions	Variance
<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"> • Leaders of Learning met with a facilitator once to twice a term to support them with goal setting and developing skills to reach them. • A quarterly academic report was shared with parents/caregivers to allow them to monitor students' progress. • Parent, Student And Teacher Conferences were held. • More time was made available in the timetable for Mathematics. • Individual Learning Plans were created for selected students. • A tracking document was created where students' progress could be monitored by teachers. • Deliberate attempts were made to differentiate teaching in class. • The services of an external facilitator were used to support teachers to integrate literacy strategies in the teaching of all subjects - the use of TIP charts and PEEL paragraphs in all classes. • PLD sessions were made available for all staff in an attempt to improve their readiness to implement the changes to Literacy and Numeracy. • Common Assessment tasks were used to determine the Curriculum Level at which students were working. The results were used to inform teachers about the amount of differentiation that needed to take place in class. • Individually adapted timetables allowed students to receive support in B2. 	<ul style="list-style-type: none"> • Reports shared with parents/guardians only displayed the Curriculum Level students worked at for each topic. No clear explanation was given to inform parents/guardians of the expected Curriculum Levels. Next Steps were not available on the report either. • Parent, Student And Teacher Conferences were arranged, which would have helped with the uninformative reports if they were attended by many parents. Unfortunately, due to COVID-19 still having a significant impact on people gathering in large numbers, attendance was very poor. This eliminated the opportunity for teachers to discuss students' progress with their whānau. • Mathematics time was increased from 190 to 285 minutes per week. This allowed dedicated time slots for Numeracy education. POD teaching was introduced in one Junior Maths class only with a moderate success rate. • While a tracking document was available for teachers to add to and monitor students' progress, the system was not robust and the necessary time was not spent on closely monitoring and tracking progress. • No robust systems were in place to monitor Teacher Planning. • Common Assessment Tasks were used at the beginning of the year, but student absenteeism led to incomplete data. The same assessment platform was not always used to assess students at the beginning and at the end of the year, making some of the data unreliable.

Next Steps:

- 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.
- PAT and e-asTTle will be 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 will be done for each unit of teaching.
- Teachers will be using the newly developed planning documents to streamline their planning and teaching.
- Student progress will be monitored closely and reports will be shared with parents and whānau.
- Missed assessments will be caught up to ensure accurate data.
- Specific analysis will be done to determine which topics need more teaching time.
- Tier 3 students will be targeted and supported to accelerate their reading, writing and maths skills.
- Extra time is made available in the timetable to spend on Numeracy and Literacy.
- Enrichment for students achieving above curriculum expectations.

NCEA	2021 Results	2022 Target	2022 Results	Actions	Variance
NCEA LEVEL 1	72.2	85	61.4 (-23.6)	<ul style="list-style-type: none"> Academic Counselling during Whānau classes and at Pathways making use of Career Central. Part of the New NCEA Pilot for Mathematics. 30 students placed at Wintec Trades Academy. 45 students placed in other Gateway Programmes, specific to students' pathways. Academic Tracking and Monitoring. Differentiated programmes. Literacy support from an external facilitator. 	<ul style="list-style-type: none"> No robust systems in place for academic counselling. While there was support for the Maths teachers who piloted the New NCEA course, uncertainty led to some disappointing results, especially during the End Of Year Exams. Although tracking and monitoring of students was done, this was not done to a high enough standard. Differentiation was done better in some subjects than others.
NCEA LEVEL 2	81.5	85	73.8 (-11.2)		
NCEA LEVEL 3	63.6	70	55.9 (-14.1)		
University Entrance	42.4	50	26.5 (-23.5)		

Next Steps

- 2023 Targets set - Level 1 NCEA, 85%. Level 2 NCEA 85%. Level 3 NCEA 70%. University Entrance 50%.
- Attendance tracking and monitoring to identify students that are not meeting College expectation of 90%.
- Academic tracking and monitoring, including regular one on one meetings with the Leaders of Learning.
- Develop Individual Learning Plans and provide support throughout the year.
- Academic counselling during Empower Whakamana where teachers help students to track and monitor their own progress.
- Increase learning opportunities and experiences within the Pathways Centre.

NCEA	2021 Merit	2022 Target	2022 Results	2021 Excellence	2022 Target	2022 Results	Actions	Variance
NCEA LEVEL 1	42.4	50	12.5	11.5	15	0	<ul style="list-style-type: none"> Some differentiated programmes were offered. Individual support was offered to students who requested it. Individual Learning Plans that included extra Standards for accelerated students. 	<ul style="list-style-type: none"> No robust systems in place for academic counselling with regards to Course Selection. Although tracking and monitoring of students was done, this was not done to a high enough standard. Assessment results were not effectively analysed throughout the year. Differentiation was done better in some subjects than others. COVID-19 interruptions had a very large impact on these students' learning over the past three years.
NCEA LEVEL 2	13.6	15	10	4.5	10	5.3		
NCEA LEVEL 3	28.6	30	7.9	19.0	25	0		

Next Steps

- 2023 Targets set - Level 1 NCEA Merit, 50% and Excellence, 15%. Level 2 NCEA Merit 15% and Excellence, 10%. Level 3 NCEA Merit, 30% and Excellence 25%.
- 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.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 Otorohanga College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets as requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.