

ONEHUNGA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 86

Principal: Deidre Shea

School Address: 24 Pleasant Street, Onehunga, Auckland

School Postal Address: 24 Pleasant Street, Onehunga, Auckland

School Phone: (09) 636 6006

School Email: ps@ohs.school.nz

Members of the Board

	Position	How Position Gained	Term Expired/ Expires
Fran Mes	Presiding Member	Elected	
Deidre Shea	Principal ex Officio		
George Woodward	Parent Rep	Elected	May-22
Ioelu Tautaiolefua	Parent Rep	Elected	May-22
Roy Murupaenga	Parent Rep	Elected	May-22
Susana Vunipola	Parent Rep	Co-opted	Jun-21
Charlie Forrest	Parent Rep	Elected	May-22
Kym Amiatu	Parent Rep	Elected	May-22
Christina Elone	Student Rep	Elected	Dec-21
Maia Potini-Bowen	Student Rep	Elected	Dec-21
Hamish Craigie	Staff Rep		
Sarah Wenzel	Secretary		
Michelle Heather	Staff Rep		
Gareth Leadbeater	Staff Rep		

Accountant / Service Provider: Inspired Accountants Limited

ONEHUNGA HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Onehunga High School

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.

Fran Mes

Fmes

Signature of Presiding Member

Date:

31.5.22

Deidre Shea

Dashea

Signature of Principal

Date:

31 May 2022

Onehunga High School

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	13,568,334	13,789,089	14,236,580
Locally Raised Funds	3	1,609,232	1,805,919	1,325,584
Interest Income		14,038	10,000	36,905
Homestay	4	7,826	7,826	27,465
International Students	5	68,279	65,419	240,050
		<u>15,267,709</u>	<u>15,678,253</u>	<u>15,866,584</u>
Expenses				
Locally Raised Funds	3	892,095	1,203,776	936,632
Homestay	4	5,609	27,500	70,379
International Students	5	59,234	93,317	159,526
Learning Resources	6	8,123,927	7,794,299	8,240,255
Administration	7	1,830,852	1,042,434	897,113
Finance		5,761	700	6,726
Property	8	3,777,903	5,098,867	4,932,146
Depreciation	13	217,692	200,000	222,879
Loss on Disposal of Property, Plant and Equipment		15,201	-	65,902
		<u>14,928,274</u>	<u>15,460,893</u>	<u>15,531,558</u>
Net Surplus / (Deficit) for the year		339,435	217,360	335,026
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>339,435</u></u>	<u><u>217,360</u></u>	<u><u>335,026</u></u>

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

Onehunga High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		4,379,659	4,379,659	4,044,633
Total comprehensive revenue and expense for the year		339,435	217,360	335,026
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		188,563	-	-
Equity at 31 December		4,907,657	4,597,019	4,379,659

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.

Onehunga High School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	9	1,650,849	2,825,847	2,408,487
Accounts Receivable	10	728,983	583,678	583,678
GST Receivable		44,672	53,280	53,278
Prepayments		24,929	25,378	25,374
Inventories	11	129	33	33
Investments	12	1,000,000	-	-
Funds held for Capital Works Projects	19	219,123	208,182	208,182
		<u>3,668,685</u>	<u>3,696,398</u>	<u>3,279,032</u>
Current Liabilities				
GST Payable		-	1	-
Accounts Payable	14	895,653	848,548	848,531
Revenue Received in Advance	15	101,638	127,764	127,764
Provision for Cyclical Maintenance	16	86,400	86,400	86,400
Finance Lease Liability	17	7,895	22,454	22,454
Funds held in Trust	18	44,467	60,944	60,944
Funds held on behalf of AIMHI Cluster	20	916,356	764,737	764,737
		<u>2,052,409</u>	<u>1,910,848</u>	<u>1,910,830</u>
Working Capital Surplus/(Deficit)		1,616,276	1,785,550	1,368,202
Non-current Assets				
Work in Progress		234,904	-	-
Property, Plant and Equipment	13	3,234,141	2,966,166	3,166,150
		<u>3,469,045</u>	<u>2,966,166</u>	<u>3,166,150</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	136,996	116,118	116,118
Finance Lease Liability	17	40,673	38,579	38,579
		<u>177,669</u>	<u>154,697</u>	<u>154,697</u>
Net Assets		<u>4,907,657</u>	<u>4,597,019</u>	<u>4,379,659</u>
Equity		<u>4,907,657</u>	<u>4,597,019</u>	<u>4,379,659</u>

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

Onehunga High School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		3,228,109	3,223,340	3,669,788
Locally Raised Funds		1,899,537	1,805,919	1,233,268
Homestay		7,826	7,826	
International Students		58,483	65,419	122,069
Goods and Services Tax (net)		8,608	-	(52,924)
Payments to Employees		(2,228,493)	(1,848,324)	(2,404,544)
Payments to Suppliers		(2,236,999)	(2,846,120)	(2,176,255)
Interest Paid		(5,761)	(700)	(6,726)
Interest Received		14,038	10,000	36,905
Net cash from/(to) Operating Activities		745,348	417,360	421,581
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(435,207)	-	(244,962)
Purchase of Investments		(1,000,000)	-	
Net cash from/(to) Investing Activities		(1,435,207)	-	(244,962)
Cash flows from Financing Activities				
Furniture and Equipment Grant		188,563	-	
Finance Lease Payments		(23,351)	-	(43,722)
Painting contract payments		-	-	(39,918)
Funds Held for Capital Works Projects		(368,131)	-	(184,223)
Funds Administered on Behalf of Third Parties		135,142	-	(89,610)
Net cash from/(to) Financing Activities		(67,777)	-	(357,473)
Net increase/(decrease) in cash and cash equivalents		(757,636)	417,360	(180,854)
Cash and cash equivalents at the beginning of the year	9	2,408,487	2,408,487	2,589,341
Cash and cash equivalents at the end of the year	9	1,650,849	2,825,847	2,408,487

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

Onehunga High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Onehunga High School (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 16.

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 13.

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.

Surplus/ (Deficit) for the
year Homestay

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 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) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) 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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	5–20 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) 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.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international, homestay 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 international students, should the School be unable to provide the services to which they relate.

o) 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.

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

q) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

r) 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.

s) 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.

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

t) 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.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	2,282,663	2,363,990	2,424,168
Teachers' Salaries Grants	6,391,654	6,447,625	6,448,668
Use of Land and Buildings Grants	2,975,400	4,118,124	4,118,124
Other MoE Grants	1,744,975	697,003	1,086,296
Other Government Grants	173,642	162,347	159,324
	<u>13,568,334</u>	<u>13,789,089</u>	<u>14,236,580</u>

The school has opted in to the donations scheme for this year. Total amount received was \$132,150.

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 & Bequests	59,211	5,000	12,500
Curriculum related Activities - Purchase of goods and services	235,872	214,868	184,104
Trading	113,407	130,000	184,189
Fundraising & Community Grants	771,368	749,481	498,327
Other Revenue	429,374	706,570	446,464
	<u>1,609,232</u>	<u>1,805,919</u>	<u>1,325,584</u>
Expenses			
Extra Curricular Activities Costs	47,655	69,000	21,190
Trading	68,624	113,430	173,973
Fundraising and Community Grant Costs	608,443	856,699	561,190
Other Locally Raised Funds Expenditure	167,373	164,647	180,279
	<u>892,095</u>	<u>1,203,776</u>	<u>936,632</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>717,137</u>	<u>602,143</u>	<u>388,952</u>

4. Homestay Revenue and Expenses

Homestay Financial Performance

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
Revenue			
Homestay Revenue	\$ 7,826	\$ 7,826	\$ 27,465
	7,826	7,826	27,465
Expenses			
Other Homestay Expenses	5,609	27,500	70,379
	5,609	27,500	70,379
<i>Surplus/ (Deficit) for the year Homestay</i>	2,217	(19,674)	(42,914)

5. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	2	3	13
Revenue			
International Student Fees	\$ 68,279	\$ 65,419	\$ 240,050
Expenses			
Student Recruitment	897	11,227	26,410
Employee Benefit - Salaries	45,468	76,000	109,357
Other Expenses	12,869	6,090	23,759
	59,234	93,317	159,526
<i>Surplus/ (Deficit) for the year International Students</i>	9,045	(27,898)	80,524

6. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	420,546	455,398	379,009
Information and Communication Technology	-	-	17
Library Resources	5,337	14,600	5,484
Employee Benefits - Salaries	7,676,864	7,312,101	7,851,084
Staff Development	21,180	12,200	4,661
	<u>8,123,927</u>	<u>7,794,299</u>	<u>8,240,255</u>

7. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	10,000	15,000	13,730
Board Fees	13,450	15,000	15,400
Board Expenses	39,293	30,000	31,796
Communication	34,951	26,300	29,958
Consumables	4,591	20,200	7,512
Operating Lease	8,457	35,300	5,363
Other	1,116,867	244,940	185,226
Employee Benefits - Salaries	540,301	585,548	547,809
Insurance	19,679	20,146	18,635
Service Providers, Contractors and Consultancy	43,263	50,000	41,684
	<u>1,830,852</u>	<u>1,042,434</u>	<u>897,113</u>

8. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	52,691	47,460	49,688
Cyclical Maintenance Provision	20,878	137,550	59,432
Grounds	49,629	85,500	30,759
Heat, Light and Water	146,253	132,000	136,826
Repairs and Maintenance	127,597	210,933	179,844
Use of Land and Buildings	2,975,400	4,118,124	4,118,124
Security	33,081	45,000	18,671
Employee Benefits - Salaries	372,374	322,300	338,802
	<u>3,777,903</u>	<u>5,098,867</u>	<u>4,932,146</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.

9. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,044,724	719,721	302,361
Short-term Bank Deposits	606,125	2,106,126	2,106,126
Cash and cash equivalents for Statement of Cash Flows	1,650,849	2,825,847	2,408,487

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

Of the \$1,650,849 Cash and Cash Equivalents, \$916,356 is held by the School on behalf of the AIMHI cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	52,521	71,656	71,656
Teacher Salaries Grant Receivable	676,462	512,022	512,022
	728,983	583,678	583,678
Receivables from Exchange Transactions	52,521	71,656	71,656
Receivables from Non-Exchange Transactions	676,462	512,022	512,022
	728,983	583,678	583,678

11. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Canteen	129	33	33
	129	33	33

12. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset Short-term Bank Deposits	1,000,000	-	-
Total Investments	<u>1,000,000</u>	<u>-</u>	<u>-</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Land	926,242				-	926,242
Buildings	1,405,498	17,151	(5,646)		(44,521)	1,372,482
Furniture and Equipment	443,798	235,079	(9,555)		(51,414)	617,909
Information and Communication Technology	234,848	9,070			(69,335)	174,583
Motor Vehicles	14,208				(5,157)	9,051
Textbooks	1,864				(1,269)	595
Leased Assets	98,655	30,896			(35,994)	93,557
Library Resources	41,032	8,692			(10,002)	39,722
Balance at 31 December 2021	<u>3,166,145</u>	<u>300,889</u>	<u>(15,201)</u>	<u>-</u>	<u>(217,692)</u>	<u>3,234,141</u>

The net carrying value of equipment held under a finance lease is **\$93,557 (2020: \$98,655)**

The net carrying value of motor vehicles held under a finance lease is **\$0,00 (2020: \$000)**

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land	926,242	-	926,242	926,242	-	926,242
Buildings	2,296,263	(923,781)	1,372,482	2,286,892	(881,394)	1,405,498
Furniture and Equipment	1,457,775	(839,864)	617,911	1,657,343	(1,213,539)	443,804
Information and Communication Technology	744,445	(569,863)	174,582	792,753	(557,905)	234,848
Motor Vehicles	138,340	(129,289)	9,051	138,340	(124,132)	14,208
Textbooks	132,052	(131,457)	595	132,052	(130,188)	1,864
Leased Assets	268,556	(175,000)	93,556	288,671	(190,016)	98,655
Library Resources	222,439	(182,717)	39,722	213,762	(172,715)	41,047
Balance at 31 December	<u>6,186,112</u>	<u>(2,951,971)</u>	<u>3,234,141</u>	<u>6,436,055</u>	<u>(3,269,889)</u>	<u>3,166,166</u>

14. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	105,449	216,222	216,222
Accruals	24,467	21,173	21,173
Employee Entitlements - Salaries	676,462	512,022	512,022
Employee Entitlements - Leave Accrual	89,275	99,131	99,131
	<u>895,653</u>	<u>848,548</u>	<u>848,548</u>

Payables for Exchange Transactions	895,653	848,548	848,548
	<u>895,653</u>	<u>848,548</u>	<u>848,548</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	38,839	48,635	48,635
Other revenue in Advance	62,799	79,129	79,129
	<u>101,638</u>	<u>127,764</u>	<u>127,764</u>

16. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	202,518	202,518	183,004
Increase/ (decrease) to the Provision During the Year	20,878	137,550	59,432
Use of the Provision During the Year	-	(137,550)	(39,918)
Provision at the End of the Year	<u>223,396</u>	<u>202,518</u>	<u>202,518</u>
Cyclical Maintenance - Current	86,400	86,400	86,400
Cyclical Maintenance - Term	136,996	116,118	116,118
	<u>223,396</u>	<u>202,518</u>	<u>202,518</u>

17. 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	7,895		22,454
Later than One Year and no Later than Five Years	40,673		38,579
	<u>48,568</u>	-	<u>61,033</u>
Represented by			
Finance lease liability - Current	7,895		22,454
Finance lease liability - Term	40,673		38,579
	<u>48,568</u>	-	<u>61,033</u>

18. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	44,467	60,944	60,944
	<u>44,467</u>	<u>60,944</u>	<u>60,944</u>

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

19. 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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA E Block and Gym	<i>In Progress</i>	(135,835)	20,322	(10,544)	-	(126,057)
5YA P1-P5 Renovation	<i>In Progress</i>	(79,346)	967	-	-	(78,379)
Ten Year Plan	<i>In Progress</i>	(1,691)	-	(945)	-	(2,636)
5 Year Plan	<i>In Progress</i>	8,690	-	(20,741)	-	(12,051)
Totals		<u>(208,182)</u>	<u>21,289</u>	<u>(32,230)</u>	-	<u>(219,123)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	219,123
	<u>(219,123)</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA E Block and Gym	<i>In Progress</i>	-	147,218	(283,053)	-	(135,835)
5YA P1-P5 Renovation	<i>In Progress</i>	-	-	(79,346)	-	(79,346)
Ten Year Plan	<i>In Progress</i>	-	-	(1,691)	-	(1,691)
5 Year Plan	<i>In Progress</i>	(7,584)	20,322	(4,048)	-	8,690
Special Needs	<i>Completed</i>	(989)	-	-	989	-
S Block Roof Remedial Stage 2	<i>Completed</i>	495	-	(495)	-	-
Fire Hydrant - 5YA Project	<i>Completed</i>	774	-	(774)	-	-
Roofing Gym, D Block, Hall	<i>Completed</i>	(16,655)	-	-	16,655	-
Totals		(23,959)	167,540	(369,407)	17,644	(208,182)

20. Funds Held on Behalf of the Achievement in Multi-Cultural High Schools Alternative Education Cluster

Onehunga High School is the lead school and holds funds on behalf of the Achievement in Multi-Cultural High Schools Alternative Education cluster, a group of schools funded by the Ministry.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	764,737	764,737	797,065
Funds Received from Cluster Members	230,266	-	214,804
Funds Received from MoE	1,296,789	-	1,154,077
Total funds received	2,291,792	-	2,165,946
Funds Spent on Behalf of the Cluster	1,375,436	-	1,401,209
Distribution of Funds			
Funds Held at Year End	916,356	764,737	764,737

21. 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.

22. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	13,450	15,400
<i>Leadership Team</i> Remuneration Full-time equivalent members	880,617 6	883,936 7
Total key management personnel remuneration	894,067	899,336

There are 13 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (**5 members**) and Property (**3 members**) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	190-200
Benefits and Other Emoluments	25-30	25-30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	9.00	11.00
110-120	4.00	3.00
120-130	1.00	
140-150	1.00	
170-180	1.00	
	16.00	14.00

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

23. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$20,000	\$0
Number of People	1	-

24. 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.

25. Commitments

(a) Capital Commitments

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

(a)The interior refurbishment of 8 relocatable classrooms (E Block). This project was started at the start of 2020 before Covid-19. The approved budget is \$202,250, currently we have spent \$293,597. This project has reached practical completion. A final claim to the Ministry of Education is yet to be made before the project is closed out. The cost overrun has been caused by the Covid-19 disruption and some variations (costs overrun will be covered as part of 5YA approval) caused by unforeseen rot and mould needing to be replaced.

(Capital commitments at 31 December 2020: \$350,000)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a Photocopier Machine;

	2021 Actual \$	2020 Actual \$
No later than One Year	2,695	2,695
	<u>2,695</u>	<u>2,695</u>

26. 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	1,650,849	2,825,847	2,408,487
Receivables	728,983	583,678	583,678
Investments - Term Deposits	1,000,000	-	-
Total Financial assets measured at amortised cost	<u>3,379,832</u>	<u>3,409,525</u>	<u>2,992,165</u>

Financial liabilities measured at amortised cost

Payables	895,653	848,548	848,548
Finance Leases	48,568	61,033	61,033
Total Financial Liabilities Measured at Amortised Cost	<u>944,221</u>	<u>909,581</u>	<u>909,581</u>

27. Events After Balance Date

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

28. Comparatives

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

29. 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

The impact of COVID and New Zealand's response has touched every facet of our school's operation. In 2021, as in 2020 and, to date in 2022, no international students or short study tours from overseas schools have been able to occur. International students, whether for short or long periods of stay, were a significant part of our school community and a consistent source of income. With no students able to travel to New Zealand in 2021, this has resulted in considerably less revenue for the school.

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Onehunga High School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Onehunga High School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, 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 23, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

In preparing the financial statements, the Board 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 payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, 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 Onehunga High School.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping flourish extending to the right.

Steve Hayes
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



ONEHUNGA HIGH SCHOOL - Analysis of Variance 2021

Achievement Targets

Action	Outcomes	Variance
<p>Roll based Achievement:</p> <p>YEAR 11 / 12 / 13</p> <ul style="list-style-type: none"> All ākonga will gain at least 14 credits in each of their subjects 20% of ākonga who achieve NCEA Level 1,2 and 3 will do so with Excellence 70% of eligible ākonga will gain University Entrance <p>YEAR 9 / 10</p> <ul style="list-style-type: none"> 20% of ākonga at Y9 and Y10 will be working at Advanced at the expected curriculum level 80% of ākonga will be working at Proficient at the expected curriculum level 	<p>Preliminary results (20 January); 57% gained at least 12 credits</p> <p>NCEA Qualifications Level 1 - 73% Level 2 - 76% Level 3 - 61%</p> <p>Excellence Levels Level 1 - 13% Level 2 - 12% Level 3 - 9%</p> <p>UE - 40%</p> <p>Assessments for Year 9 and 10 students were minimised as we focused on wellbeing, learning (rather than assessment) and connections.</p>	<p>The change from 14 to 12 credits is in accord with the changes made to subject endorsement by NZQA due to the disruption of covid in 2021.</p> <p>Level 1 Excellence rose by 1% on the previous year, Level 2 increased by 7% and Level 3 dropped by 2%, outcomes were impacted by covid and lockdowns.</p> <p>UE remains a challenge to focus on in future years.</p> <p>There is no reliable data round curriculum levels of Year 9 and 10 students, due to focus on more important and immediate considerations.</p>

Learners at the Centre

Key Improvement Strategies				
What (examples)	Who	Indicators of Progress	Outcomes	Variance
Building Stronger relationships between ākonga, whanau, staff and community	Prefects, Student Councils, Relationship Manager, Deans, Kaitiaki, Guidance and Health, SLT, all staff	<p>More whānau and community engagement with school</p> <p>Engagement in Kahui Ako local curriculum initiatives</p> <p>Feedback from ākonga, whānau, staff and community</p>	<p>Key messages to staff were:</p> <p><i>Put your health and whānau first</i></p> <p><i>Focus on keeping up connections and relationships - that's what matters.</i></p> <p><i>Our main priority is that students remain motivated, connected and engaged in learning.</i></p> <p>Connections with whānau and community were variously strengthened and weakened as we navigated our response to COVID together, albeit mostly remotely.</p> <p>Engagement in local curriculum and histories with our Kahui Ako continued.</p> <p>Feedback was generally positive regarding relationships and connections.</p>	Varied access according to restrictions and challenges due to Covid response.
Building engagement through school involvement (student leadership/co-curricular)	Student Councils, Polyfest leaders, Sports staff, schools within schools, Deans, Kaitiaki	<p>Increased attendance</p> <p>Increased breadth of opportunities</p> <p>Increased engagement in learning and leadership</p> <p>Feedback from ākonga, whānau, staff and community</p>	<p>Focus for much of the year moved from attendance to engagement, as in-person attendance was not consistently possible and everyone's home situation varies.</p> <p>Polyfest was hugely successful.</p> <p>Sports were limited and this was beyond our control.</p>	<p>Varied engagement according to restrictions and challenges due to Covid response.</p> <p>Excellent feedback from engagement reporting, a new approach which will endure.</p>

<p>Continued development of Academic Mentoring programme including learning conversations, school values and citizenship</p>	<p>Student Councils, Kaitiaki, Deans</p>	<p>More structured Academic Mentoring programme Greater engagement in Academic Mentoring Feedback from ākonga, whānau, staff and community</p>	<p>Focus moved to connections and relationships, as above.</p>	<p>Varied ability to further develop Academic Mentoring programme due to restrictions and challenges posed by Covid.</p>
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Barrier Free Access

Key Improvement Strategies				
What (examples)	Who	Indicators of progress	Outcomes	Variance
<p>Better identification of, and intervention for, at risk ākonga and giftedness</p>	<p>ISL giftedness, Guidance and Health, LSCs, Kaitiaki, Deans, all staff</p>	<p>Student needs and talents identified and supported Increased opportunities and engagement Feedback from ākonga, whānau, staff and community</p>	<p>Continued development of identification and support albeit opportunities and engagement could not be increased. Improved opportunities for all students in Year 9 2022 with no “extension” classes and electives offered to support the development of students’ talents and gifts.</p>	<p>Varied progress according to restrictions and challenges due to Covid response.</p>

<p>Continued use and development of digital/diagnostic tools (e.g. Assay) to support kaitiaki and whānau</p>	<p>CLG, HoDs, Te Ara Wananga, ISL Māori and Pasifika, all teachers</p>	<p>Effective use of diagnostic tools to support learning, and learning programmes</p> <p>Improved student achievement overall</p> <p>Improved Māori student achievement</p> <p>Improved Pasifika student achievement</p>	<p>We prioritised connecting and engaging rather than diagnosing.</p> <p>Overall provisional results are:</p> <p>NCEA Level 1 - 73%</p> <p>NCEA Level 2 - 76%</p> <p>NCEA Level 3 - 61%</p> <p>UE - 40%</p> <p>Provisional results for Māori are:</p> <p>NCEA Level 1 - 71%</p> <p>NCEA Level 2 - 62%</p> <p>NCEA Level 3 - 57%</p> <p>UE - 25%</p> <p>Provisional results for Pasifika are:</p> <p>NCEA Level 1 - 65%</p> <p>NCEA Level 2 - 74%</p> <p>NCEA Level 3 - 53%</p> <p>UE - 30%</p>	<p>Limited progress, impacted by challenges due to Covid response.</p> <p>Overall provisional results are:</p> <p>NCEA Level 1 - increase 3%</p> <p>NCEA Level 2 - decrease 5%</p> <p>NCEA Level 3 - decrease 15%</p> <p>UE - decrease 1%</p> <p>Provisional results for Māori are:</p> <p>NCEA Level 1 - increase 8%</p> <p>NCEA Level 2 - decrease 3%</p> <p>NCEA Level 3 - decrease 8%</p> <p>UE - increase 2%</p> <p>Provisional results for Pasifika are:</p> <p>NCEA Level 1 - increase 2%</p> <p>NCEA Level 2 - decrease 10%</p> <p>NCEA Level 3 - decrease 16%</p> <p>UE - increase 10%</p>
<p>Celebrating learning within school and the virtual world</p>	<p>Student councils, ISL digital and visible learning, HoDs, all staff</p>	<p>Visual displays of learning evident throughout the school and online</p> <p>Feedback from ākongā, whānau, staff and community</p>	<p>Creative digital approaches to connecting and celebrating learning were evident throughout the year, culminating in hugely appreciated online awards ceremonies at year's end.</p>	<p>Different ways of celebrating learning occurred compared with those that are possible when the year is spent kanohi ki te kanohi.</p>

Quality Teaching and Leadership

Key Improvement Strategies				
What (examples)	Who	Indicators of Progress	Outcomes	Variance
Incorporating more collaborative and inclusive teaching practices	HoDs, all teachers	Effective implementation of Growth Cycle Regular sharing of practice Feedback from ākongā, whānau, staff and community	Growth cycle replacing appraisal meetings were meaningful and future focused. Teaching practices largely digital, online teaching and learning as collaborative as possible given the situation.	Teaching and learning was impacted by significantly more than the school environment in 2021.
Effective pedagogy using digital technologies	ISL digital, HoDs, all teachers	Regular sharing of practice Feedback from ākongā, whānau, staff and community	Teaching and learning using digital technologies was essential for all and was improved iteratively throughout the year.	
Junior Curriculum Development	CLG, HoDs	Junior curriculum developed Improved junior student achievement	Implementation of Year 9 electives from 2022	Development of junior curriculum was not able to be pursued as thoroughly because we were online and focusing on the immediate needs regarding connections, engagement and learning.
School leadership structures support quality teaching and learning	All ākongā and staff	Leadership is enhanced across the school community - individually and in teams	Leadership demonstrated in every facet of the school, in various ways, as circumstances allowed.	

Future of Learning and Work

Key Improvement Strategies				
What (examples)	Who	Indicators of Progress	Outcomes	Variance
<p>Collaborate more with industries and employers to ensure ākongā have the skills, knowledge and pathways to succeed</p>	<p>Careers Advisor, Relationship Manager, Gateway Co-ordinator, Schools within School</p>	<p>Growth in meaningful community connections Growth in opportunities realised beyond school Feedback from ākongā, whānau, staff and community</p>	<p>As much as possible these connections were maintained and further developed</p>	

Kiwisport Funding

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2021, the school received total Kiwisport funding of \$22,868 (excluding GST) (2020: \$21,565). The funding was used towards the director of sport.