

# OTAHUHU COLLEGE

## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**Ministry Number:** 88  
**Principal:** Neil Watson  
**School Address:** Mangere Road, Otahuhu, Auckland  
**School Postal Address:** Private Bag 93 317, Auckland 1640  
**School Phone:** 09 963 4000  
**School Email:** mwu@otahuhucollege.school.nz

**Members of the Board:**

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
John Pulu	Presiding Member	Elected	Jul-25
Neil Watson	Principal ex Officio	ex Officio	Current
Craig Sionetuato	Parent Representative	Elected	Jul-25
David Faave	Parent Representative	Elected	Jul-25
Rae Nield	Parent Representative	Co-opted	Jul-25
Sei Brown	Parent Representative	Elected	Jul-25
Viliani Latu	Parent Representative	Elected	Jul-25
Manuia Peleu Vaipuna	Student Representative	Elected	Jul-25
Julie Rogers	Staff Representative	Elected	Jul-25

**Accountant / Service Provider:** S.A.J. Services Ltd

# OTAHUHU COLLEGE

Consolidated Annual Financial Statements - For the year ended 31 December 2023

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# Otahuhu College

## Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

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

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

JOHN PULU  
Full Name of Presiding Member

[Signature]  
Signature of Presiding Member

22 May 2024  
Date:

Neil Michael Watson  
Full Name of Principal

[Signature]  
Signature of Principal

22 May 2024  
Date:

**Otahuhu College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>							
Government Grants	2	15,131,816	12,153,858	13,646,244	15,131,816	12,153,858	13,646,244
Locally Raised Funds	3	1,320,406	1,571,099	1,309,108	1,320,447	1,571,099	1,309,108
Interest		106,623	25,000	37,299	109,387	25,000	39,557
<b>Total Revenue</b>		<b>16,558,845</b>	<b>13,749,957</b>	<b>14,992,651</b>	<b>16,561,650</b>	<b>13,749,957</b>	<b>14,994,909</b>
<b>Expense</b>							
Locally Raised Funds	3	293,200	291,928	181,009	293,200	291,928	181,009
Learning Resources	4	10,777,647	9,814,812	9,645,252	10,777,647	9,814,812	9,645,252
Administration	5	1,767,366	464,579	1,484,053	1,788,436	464,580	1,495,629
Interest		7,015	6,553	10,449	7,015	6,553	10,449
Property	6	3,702,406	3,094,286	3,446,154	3,702,406	3,094,286	3,446,154
Loss on Disposal of Property, Plant and Equipment		1,294	-	1,325	1,294	-	1,325
<b>Total expense</b>		<b>16,548,928</b>	<b>13,672,158</b>	<b>14,768,242</b>	<b>16,569,998</b>	<b>13,672,159</b>	<b>14,779,818</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>9,917</b>	<b>77,799</b>	<b>224,409</b>	<b>(8,348)</b>	<b>77,798</b>	<b>215,091</b>
<b>Total other comprehensive revenue and expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>9,917</b>	<b>77,799</b>	<b>224,409</b>	<b>(8,348)</b>	<b>77,798</b>	<b>215,091</b>

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

**Otahuhu College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

Notes	2023	School	2022	2023	Group	2022
	Actual	2023	Actual	Actual	2023	Actual
	\$	Budget (Unaudited) \$	\$	\$	Budget (Unaudited) \$	\$
Equity at 1 January	5,449,317	5,449,316	5,176,976	5,578,462	5,578,461	5,315,437
Total comprehensive revenue and expense for the year	9,917	77,799	224,409	(8,348)	77,798	215,091
Contributions from/ (Distributions to) the Ministry of Education	73,020	-	-	73,020	-	-
Contribution - Furniture and Equipment Grant	79,574	-	47,932	79,574	-	47,932
<b>Equity at 31 December</b>	<b>5,611,828</b>	<b>5,527,115</b>	<b>5,449,317</b>	<b>5,722,708</b>	<b>5,656,259</b>	<b>5,578,460</b>
Accumulated comprehensive revenue and expense	5,611,828	5,527,115	5,449,317	5,722,708	5,656,259	5,578,460
<b>Equity at 31 December</b>	<b>5,611,828</b>	<b>5,527,115</b>	<b>5,449,317</b>	<b>5,722,708</b>	<b>5,656,259</b>	<b>5,578,460</b>

Reserve Movements Analysis

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

**Otago College**  
**Statement of Financial Position**  
As at 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	8	4,018,121	2,350,567	2,287,758	4,132,095	2,481,235	2,418,427
Accounts Receivable	9	665,635	54,582	536,608	665,635	54,582	536,608
GST Receivable		40,632	158,042	158,042	40,632	158,042	158,042
Prepayments		34,867	72,004	72,004	34,867	72,004	72,004
Inventories	10	31,807	27,430	27,430	31,807	27,430	27,430
Investments	11	-	1,000,000	1,000,000	-	1,000,000	1,000,000
Funds receivable for Capital Works Projects	18	38,539	69,617	69,617	38,539	69,617	69,617
		<u>4,829,600</u>	<u>3,732,242</u>	<u>4,151,460</u>	<u>4,943,574</u>	<u>3,862,910</u>	<u>4,282,128</u>
<b>Current Liabilities</b>							
Accounts Payable	13	1,418,784	755,353	1,237,368	1,421,878	756,877	1,238,894
Revenue Received in Advance	14	657,207	623,312	601,233	657,207	623,312	601,233
Provision for Cyclical Maintenance	15	1,985	83,071	83,071	1,985	83,071	83,071
Finance Lease Liability	16	29,846	45,332	45,332	29,846	45,332	45,332
Funds held in Trust	17	8,279	-	22,079	8,279	-	22,079
Funds held for Capital Works Projects	18	547,801	13,373	13,373	509,263	13,373	13,373
Funds held on behalf of School Cluster	19	101,153	101,153	101,153	101,153	101,153	101,153
		<u>2,765,054</u>	<u>1,621,594</u>	<u>2,103,609</u>	<u>2,729,610</u>	<u>1,623,118</u>	<u>2,105,135</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>2,064,546</b>	<b>2,110,648</b>	<b>2,047,851</b>	<b>2,213,964</b>	<b>2,239,792</b>	<b>2,176,992</b>
<b>Non-current Assets</b>							
Property, Plant and Equipment	12	3,736,297	3,510,786	3,495,786	3,736,297	3,510,786	3,495,786
Work in Progress		123,640	127,719	127,719	123,640	127,719	127,719
		<u>3,859,937</u>	<u>3,638,505</u>	<u>3,623,506</u>	<u>3,859,937</u>	<u>3,638,505</u>	<u>3,623,506</u>
<b>Non-current Liabilities</b>							
Provision for Cyclical Maintenance	15	265,260	154,577	154,577	265,260	154,577	154,577
Finance Lease Liability	16	47,396	67,461	67,461	47,396	67,461	67,461
		<u>312,656</u>	<u>222,038</u>	<u>222,038</u>	<u>312,656</u>	<u>222,038</u>	<u>222,038</u>
<b>Net Assets</b>		<b>5,611,828</b>	<b>5,527,115</b>	<b>5,449,318</b>	<b>5,761,246</b>	<b>5,656,259</b>	<b>5,578,460</b>
<b>Equity:</b>							
Accumulated comprehensive revenue and expense		5,611,828	5,527,115	5,449,318	5,649,687	5,656,259	5,578,460
<b>Total equity</b>		<b>5,611,828</b>	<b>5,527,115</b>	<b>5,449,318</b>	<b>5,649,687</b>	<b>5,656,259</b>	<b>5,578,460</b>

**Otahuhi College**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>							
Government Grants		5,728,523	4,270,174	5,312,339	5,728,523	4,399,319	5,312,339
Locally Raised Funds		1,283,236	1,629,012	1,349,303	1,283,277	1,629,012	1,349,303
Goods and Services Tax (net)		117,408	(136,228)	(136,228)	117,409	(136,228)	(136,228)
Payments to Employees		(1,224,384)	(1,197,526)	(1,125,789)	(1,224,384)	(1,197,526)	(1,125,789)
Payments to Suppliers		(5,158,143)	(3,502,361)	(4,350,723)	(5,177,643)	(3,500,838)	(4,364,254)
Interest Paid		(7,015)	(6,553)	(10,449)	(7,015)	(6,553)	(10,449)
Interest Received		107,933	26,604	34,243	110,697	26,604	36,800
<b>Net cash from / (to) the Operating Activities</b>		<b>847,560</b>	<b>1,083,122</b>	<b>1,072,696</b>	<b>830,866</b>	<b>1,213,790</b>	<b>1,061,722</b>
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1	(20,706)	-	1	(20,706)	-
Purchase of Property Plant & Equipment (and Intangibles)		(775,273)	(686,973)	(453,094)	(783,349)	(686,973)	(451,094)
Purchase of Investments		-	-	(600,000)	-	-	(474,359)
Proceeds from Sale of Investments		1,000,000	-	-	1,000,000	-	-
<b>Net cash from / (to) the Investing Activities</b>		<b>224,727</b>	<b>(707,679)</b>	<b>(1,053,094)</b>	<b>216,652</b>	<b>(707,679)</b>	<b>(925,453)</b>
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		79,574	-	47,936	79,574	-	47,936
Finance Lease Payments		(46,226)	27,515	(42,485)	(38,150)	27,515	(42,485)
Funds Administered on Behalf of Other Parties		551,707	(290,956)	(309,917)	551,707	(290,956)	(309,917)
<b>Net cash from / (to) Financing Activities</b>		<b>658,075</b>	<b>(263,441)</b>	<b>(304,467)</b>	<b>666,150</b>	<b>(263,441)</b>	<b>(304,467)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,730,362</b>	<b>112,002</b>	<b>(284,865)</b>	<b>1,713,669</b>	<b>242,670</b>	<b>(168,198)</b>
Cash and cash equivalents at the beginning of the year	8	2,287,758	2,238,565	2,572,623	2,418,427	2,238,565	2,586,624
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>4,018,120</b>	<b>2,350,567</b>	<b>2,287,758</b>	<b>4,132,095</b>	<b>2,481,235</b>	<b>2,418,426</b>

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

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

# Otahuhu College

## Notes to the Group Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Otahuhu College 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 Otahuhu College (the 'Group') consists of Otahuhu College and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Basis of Consolidation*

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

###### *Subsidiaries*

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

###### *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 consolidated 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 Group 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 Group qualifies for Tier 2 as the group 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 consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.



### ***Presentation Currency***

These consolidated 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 consolidated financial statements are set out below.

### ***Critical Accounting Estimates And Assumptions***

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

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

### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

### ***Useful lives of property, plant and equipment***

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 12.

### ***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 16. Future operating lease commitments are disclosed in note 24.

### ***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.

### ***Consolidation of entities***

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 27.

### c) Revenue Recognition

#### **Government Grants**

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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. 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 where conditions exist**

Other grants are recorded as revenue when the Group 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. Interest revenue is accrued using the effective interest method.

#### **d) 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.

#### **e) 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.

#### **f) 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.

#### **g) Inventories**

Inventories are consumable items held for sale and are 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 Consolidated Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **h) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the group intends to hold for long term strategic purposes. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

#### **i) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these consolidated 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 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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **j) Intangible Assets**

#### *Software costs*

Computer software acquired by the Group are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

#### *Fees to access the supplier's application software in a SaaS arrangement:*

Where the Software as a Service (SaaS) contract only gives the school the right to receive access to the supplier's application software, costs associated with the licence would be expensed when incurred due to a lack of control over an identified asset. When the Group receives rights beyond right of access, this could indicate that the Group has an intangible asset, if the definition and recognition criteria under PBE IPSAS 31 are satisfied.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

### **l) Impairment of property, plant, and equipment and intangible assets**

The Group 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 Group 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 Group 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.

**l) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the Group 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 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 annual leave earned, by non teaching staff, but not yet taken at balance date.

*Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

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

**o) Funds Held in Trust**

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

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

**p) 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 Consolidated Statement of Comprehensive Revenue and Expense.

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the Group's control, these amounts are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

**r) 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 Group sites 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, 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.

**s) Financial Instruments**

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

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

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

**t) Goods and Services Tax (GST)**

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	5,288,336	3,616,656	4,892,988	5,288,336	3,616,656	4,892,988
Teachers' Salaries Grants	7,027,529	6,087,046	6,250,903	7,027,529	6,087,046	6,250,903
Use of Land and Buildings Grants	2,431,682	2,093,071	2,107,095	2,431,682	2,093,071	2,107,095
Other Government Grants	384,269	357,085	395,258	384,269	357,085	395,258
	<u>15,131,816</u>	<u>12,153,858</u>	<u>13,646,244</u>	<u>15,131,816</u>	<u>12,153,858</u>	<u>13,646,244</u>

The school has opted in to the donations scheme for this year. Total amount received was \$157,202.

## 3. Locally Raised Funds

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>						
Donations and Bequests	-	-	-	41	-	-
Fundraising & Community Grants	1,160,269	1,400,937	1,167,147	1,160,269	1,400,937	1,167,147
Curriculum related activities - Purchase of goods and services	32,210	-	37,905	32,210	-	37,905
Trading	68,667	57,000	49,440	68,667	57,000	49,440
Fees for Extra Curricular Activities	59,260	113,162	54,616	59,260	113,162	54,616
	<u>1,320,406</u>	<u>1,571,099</u>	<u>1,309,108</u>	<u>1,320,447</u>	<u>1,571,099</u>	<u>1,309,108</u>
<b>Expenses</b>						
Extra Curricular Activities Costs	230,934	260,928	136,336	230,934	260,928	136,336
Trading	62,266	31,000	44,673	62,266	31,000	44,673
	<u>293,200</u>	<u>291,928</u>	<u>181,009</u>	<u>293,200</u>	<u>291,928</u>	<u>181,009</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>1,027,206</u>	<u>1,279,171</u>	<u>1,128,099</u>	<u>1,027,247</u>	<u>1,279,171</u>	<u>1,128,099</u>

## 4. Learning Resources

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	2,193,077	2,350,832	1,999,690	2,193,077	2,350,832	1,999,690
Information and Communication Technology	182,286	183,400	143,249	182,286	183,400	143,249
Library Resources	5,105	8,500	5,215	5,105	8,500	5,215
Employee Benefits - Salaries	7,839,034	6,726,080	6,922,535	7,839,034	6,726,080	6,922,535
Staff Development	9,924	36,000	19,431	9,924	36,000	19,431
Depreciation	548,221	510,000	555,132	548,221	510,000	555,132
	<u>10,777,647</u>	<u>9,814,812</u>	<u>9,645,252</u>	<u>10,777,647</u>	<u>9,814,812</u>	<u>9,645,252</u>

## 5. Administration

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	10,639	11,370	10,183	12,209	11,370	11,707
Board Fees	3,150	5,000	2,285	3,150	5,000	2,285
Board Expenses	649	6,200	1,822	649	6,200	1,822
Communication	37,699	40,000	46,500	37,699	40,000	46,500
Consumables	3,064	5,000	1,261	3,064	5,000	1,261
Other	1,304,705	20,899	1,032,930	1,324,205	20,900	1,042,982
Employee Benefits - Salaries	350,299	331,610	349,783	350,299	331,610	349,783
Insurance	40,121	32,000	27,594	40,121	32,000	27,594
Service Providers, Contractors and Consultancy	17,040	12,500	11,695	17,040	12,500	11,695
	<u>1,767,366</u>	<u>464,579</u>	<u>1,484,053</u>	<u>1,788,436</u>	<u>464,580</u>	<u>1,495,629</u>

## 6. Property

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	50,705	34,000	28,494	50,705	34,000	28,494
Consultancy and Contract Services	226,064	241,620	254,707	226,064	241,620	254,707
Cyclical Maintenance Provision	134,861	57,000	25,233	134,861	57,000	25,233
Grounds	96,809	97,320	108,809	96,809	97,320	108,809
Heat, Light and Water	153,954	105,000	126,886	153,954	105,000	126,886
Rates	-	600	540	-	600	540
Repairs and Maintenance	412,877	247,502	583,147	412,877	247,502	583,147
Use of Land and Buildings	2,431,682	2,093,071	2,107,095	2,431,682	2,093,071	2,107,095
Security	82,070	90,000	114,451	82,070	90,000	114,451
Employee Benefits - Salaries	113,384	128,173	96,792	113,384	128,173	96,792
	<u>3,702,406</u>	<u>3,094,286</u>	<u>3,446,154</u>	<u>3,702,406</u>	<u>3,094,286</u>	<u>3,446,154</u>

The use of land and buildings figure represents 5% of the School's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	3,007,534	2,350,567	2,287,758	3,121,609	2,481,235	2,418,427
Short-term Bank Deposits	1,010,586	-	-	1,010,586	-	-
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	<u>4,018,121</u>	<u>2,350,567</u>	<u>2,287,758</u>	<u>4,132,095</u>	<u>2,481,235</u>	<u>2,418,427</u>

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

Of the \$4,018,121 Cash and Cash Equivalents, \$797,801 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned Group buildings.

Of the \$4,018,121 Cash and Cash Equivalents, \$101,152 is held by the School on behalf of the Te Kura o Waipuna cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	34,625	54,582	49,922	34,625	54,582	49,922
Receivables from the Ministry of Education	52,522	-	-	52,522	-	-
Interest Receivable	3,350	-	4,660	3,350	-	4,660
Teacher Salaries Grant Receivable	575,137	-	482,026	575,137	-	482,026
	<u>665,635</u>	<u>54,582</u>	<u>536,608</u>	<u>665,635</u>	<u>54,582</u>	<u>536,608</u>
Receivables from Exchange Transactions	37,975	54,582	54,583	37,975	54,582	54,583
Receivables from Non-Exchange Transactions	627,659	-	482,026	627,659	-	482,026
	<u>665,635</u>	<u>54,582</u>	<u>536,608</u>	<u>665,635</u>	<u>54,582</u>	<u>536,608</u>

## 10. Inventories

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	31,807	27,430	27,430	31,807	27,430	27,430
	<u>31,807</u>	<u>27,430</u>	<u>27,430</u>	<u>31,807</u>	<u>27,430</u>	<u>27,430</u>

## 11. Investments

The Group and School's investments are classified as follows:

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset	-	1,000,000	1,000,000	-	1,000,000	1,000,000
Short-term Bank Deposits	-	1,000,000	1,000,000	-	1,000,000	1,000,000
Total Investments	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>



## 12. Property, Plant and Equipment

### GROUP

	Opening Balance (Net Book Value)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	2,423,718	504,922	-	-	(95,070)	2,833,570
Furniture and Equipment	584,159	75,406	-	-	(158,786)	500,779
Information and Communication Technology	371,290	102,076	-	-	(222,961)	250,405
Motor Vehicles	5,685	92,576	-	-	(23,167)	75,094
Leased Assets	95,598	10,674	-	-	(45,935)	60,337
Library Resources	15,336	4,370	(1,294)	-	(2,302)	16,110
<b>Balance at 31 December 2023</b>	<b>3,495,786</b>	<b>790,024</b>	<b>(1,294)</b>	<b>-</b>	<b>(548,221)</b>	<b>3,736,297</b>

### GROUP

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	4,220,904	(1,387,331)	2,833,573	3,715,978	(1,292,260)	2,423,718
Furniture and Equipment	1,680,345	(1,179,566)	500,779	1,631,761	(1,047,601)	584,159
Information and Communication Technology	1,221,141	(970,736)	250,405	1,121,706	(750,417)	371,290
Motor Vehicles	257,203	(182,110)	75,093	173,628	(167,942)	5,685
Leased Assets	176,553	(116,217)	60,336	173,954	(78,357)	95,598
Library Resources	79,413	(63,302)	16,111	81,956	(66,620)	15,336
<b>Balance at 31 December</b>	<b>7,635,559</b>	<b>(3,899,262)</b>	<b>3,736,297</b>	<b>6,898,984</b>	<b>(3,403,197)</b>	<b>3,495,786</b>

### SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	2,423,718	504,922	-	-	(95,070)	2,833,570
Furniture and Equipment	584,159	75,406	-	-	(158,786)	500,779
Information and Communication Technology	371,290	102,076	-	-	(222,961)	250,405
Motor Vehicles	5,685	92,576	-	-	(23,167)	75,094
Leased Assets	95,598	10,674	-	-	(45,935)	60,337
Library Resources	15,336	4,370	(1,294)	-	(2,302)	16,110
<b>Balance at 31 December 2023</b>	<b>3,495,786</b>	<b>790,024</b>	<b>(1,294)</b>	<b>-</b>	<b>(548,221)</b>	<b>3,736,297</b>

### SCHOOL

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	4,220,904	(1,387,331)	2,833,573	3,715,978	(1,292,260)	2,423,718
Furniture and Equipment	1,680,345	(1,179,566)	500,779	1,631,761	(1,047,601)	584,159
Information and Communication Technology	1,221,141	(970,736)	250,405	1,121,706	(750,417)	371,290
Motor Vehicles	257,203	(182,110)	75,093	173,628	(167,942)	5,685
Leased Assets	176,553	(116,217)	60,336	173,954	(78,357)	95,598
Library Resources	79,413	(63,302)	16,111	81,956	(66,620)	15,336
<b>Balance at 31 December</b>	<b>7,635,559</b>	<b>(3,899,262)</b>	<b>3,736,297</b>	<b>6,898,984</b>	<b>(3,403,197)</b>	<b>3,495,786</b>

The net carrying value of furniture and equipment held under a finance lease is \$60,366 (2022: \$95,598)

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

## 13. Accounts Payable

	2023 Actual	School 2023 Budget (Unaudited)	2022 Actual	2023 Actual	Group 2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$	\$	\$	\$
Creditors	694,524	656,341	656,331	696,049	656,341	656,331
Accruals	7,489	99,012	8,183	9,959	100,536	9,707
Employee Entitlements - Salaries	674,009	-	544,821	674,009	-	544,821
Employee Entitlements - Leave Accrual	42,762	-	28,034	42,762	-	28,034
	<b>1,418,784</b>	<b>755,353</b>	<b>1,237,368</b>	<b>1,421,878</b>	<b>756,877</b>	<b>1,238,892</b>
Payables for Exchange Transactions	1,418,784	755,353	1,237,368	1,421,878	756,877	1,238,892
	<b>1,418,784</b>	<b>755,353</b>	<b>1,237,368</b>	<b>1,421,878</b>	<b>756,877</b>	<b>1,238,892</b>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	108,441	-	-	108,441	-	-
Other revenue in Advance	548,766	623,312	601,233	548,766	623,312	601,233
	<u>657,207</u>	<u>623,312</u>	<u>601,233</u>	<u>657,207</u>	<u>623,312</u>	<u>601,233</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	School and Group 2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	237,648	184,274	247,385
Increase to the Provision During the Year	134,861	57,000	25,233
Use of the Provision During the Year	(105,264)	(3,626)	(34,970)
Provision at the End of the Year	<u>267,245</u>	<u>237,648</u>	<u>237,648</u>
Cyclical Maintenance - Current	1,985	83,071	83,071
Cyclical Maintenance - Non current	265,260	154,577	154,577
	<u>267,245</u>	<u>237,648</u>	<u>237,648</u>

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.

16. Finance Lease Liability

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	29,846	45,332	45,332	29,846	45,332	45,332
Later than One Year and no Later than Five Years	47,396	67,461	67,461	47,396	67,461	67,461
	<u>77,242</u>	<u>112,793</u>	<u>112,793</u>	<u>77,242</u>	<u>112,793</u>	<u>112,793</u>
Represented by						
Finance lease liability - Current	29,846	45,332	45,332	29,846	45,332	45,332
Finance lease liability - Non-current	47,396	67,461	67,461	47,396	67,461	67,461
	<u>77,242</u>	<u>112,793</u>	<u>112,793</u>	<u>77,242</u>	<u>112,793</u>	<u>112,793</u>

17. Funds held in Trust

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	8,279	-	22,079	8,279	-	22,079
	<u>8,279</u>	<u>-</u>	<u>22,079</u>	<u>8,279</u>	<u>-</u>	<u>22,079</u>

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

18. Funds Held for Capital Works Projects

During the year the School and Group 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 per note 9.

School and Group	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution	Closing Balances \$
Fire Alarm Upgrade		13,373	-	-	-	13,373
Toilet Reconfiguration		(43,825)	83,495	(39,670)	-	-
Block B Electrical Upgrade		(25,793)	-	(12,746)	-	(38,539)
Carpet Replacement & Tuck Shop Ceiling (Insurance)		-	52,604	(52,604)	-	-
AMS Combined Block A Classroom Refurbishment & Roofing Works		-	656,969	(137,326)	-	519,643
Block M Mould Decontamination		-	101,028	(86,243)	-	14,785
Totals		<u>(56,244)</u>	<u>894,096</u>	<u>(328,589)</u>	<u>-</u>	<u>509,263</u>
Represented by:						
Funds Held on Behalf of the Ministry of Education						547,801
Funds Receivable from the Ministry of Education						(38,539)

2022	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
	\$	\$	\$	\$	\$
Site Security Upgrade	(53,793)	19,740	34,053	-	-
Hard Cover Canopy	31,315	13,579	(44,895)	-	-
Sports Turf	(6,481)	6,614	(1,018)	885	-
Fire Alarm Upgrade	118,914	-	(105,540)	-	13,373
Toilet Reconfiguration	23,847	468,000	(535,671)	-	(43,825)
Stormwater	112,631	-	(112,631)	-	-
Drama Room Floor Resurfacing	-	21,807	(21,807)	-	-
Block B Electrical Upgrade	-	29,470	(55,263)	-	(25,793)
Totals	226,433	559,210	(842,772)	885	(56,244)

**Represented by:**

Funds Held on Behalf of the Ministry of Education	13,373
Funds Receivable from the Ministry of Education	(69,617)

**19. Funds Held on Behalf of Te Kura o Waipuna**

Otaihuhu College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

**School and Group**

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	101,153	-	10,153
Total funds received	101,153	-	10,153
Funds remaining	101,153	-	10,153
Funds Held at Year End	101,153	101,153	101,153

**20. Related Party Transactions**

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 conditions no more or less favourable than those that it is reasonable to expect the Group 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.

**21. Remuneration**

*Key management personnel compensation (School)*

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

	2023 Actual	2022 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,150	2,285
<i>Leadership Team</i>		
Remuneration	749,237	698,719
Full-time equivalent members	5	5
Total key management personnel remuneration	752,387	701,004

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance 7 members and Property 7 members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2023 Actual	2022 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

*Other Employees*

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	9.00	8.00
110 - 120	8.00	5.00
120 - 130	3.00	2.00
130 - 140	2.00	1.00
	22.00	16.00

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

## 22. Compensation and Other Benefits Upon Leaving

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

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

## 23. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay equity settlement wash-up amounts

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

## 24. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,681,947 (2022:\$273,000) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining
	\$	\$	\$
AMS Block A Classroom Refurbishment & Roofing	1,569,693	137,326	1,432,367
Mould Decontamination Block M	112,253	86,243	26,010
Total	1,681,947	223,569	1,458,378

### (b) Operating Commitments

As at 31 December 2023 the School Board has entered into no contracts.

Operating commitments at 31 December 2022: nil

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	4,018,121	2,350,567	2,287,758	4,132,095	2,481,235	2,418,427
Receivables	665,635	54,582	536,608	665,635	54,582	536,608
Investments - Term Deposits	-	1,000,000	1,000,000	-	1,000,000	1,000,000
Total financial assets measured at amortised cost	4,683,756	3,405,149	3,824,366	4,797,730	3,535,817	3,955,035

### Financial liabilities measured at amortised cost

Payables	1,418,784	755,353	1,237,368	1,421,878	758,877	1,238,892
Finance Leases	77,241	112,793	112,793	77,241	112,793	112,793
Total financial liabilities measured at amortised cost	1,496,025	868,146	1,350,161	1,499,119	869,670	1,351,685

## 26. Events After Balance Date

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

## 27. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the		Value of investment \$'000	
			2023	2022	2023	2022
Otago College Trust	Raising Funds	Auckland, New Zealand	100%	100%	113,974.00	130,668.00

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF OTAHUHU COLLEGE'S GROUP FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Otahuhu College and its controlled entities (collectively referred to as "the Group"). 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 Group on his behalf.

**Opinion**

We have audited the financial statements of the Group on pages 1 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 22 May 2024. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the Group 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 Group for assessing the Group'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 Group, or there is no realistic alternative but to do so.

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Group'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 Group'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 Group'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 Group 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 Analysis of Variance for 2023, Student Progress and Achievement, Giving Affect to the Te Tiriti of Waitangi, Compliance with Education and Training Act 2020 Requirements to be a Good Employer for the year ending 31 December 2023 and Kiwisport Note, 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 Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Brendan Lyon  
Partner<sup>1</sup>  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

<sup>1</sup> 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.

## Ōtāhuhu College Analysis of Variance for 2023

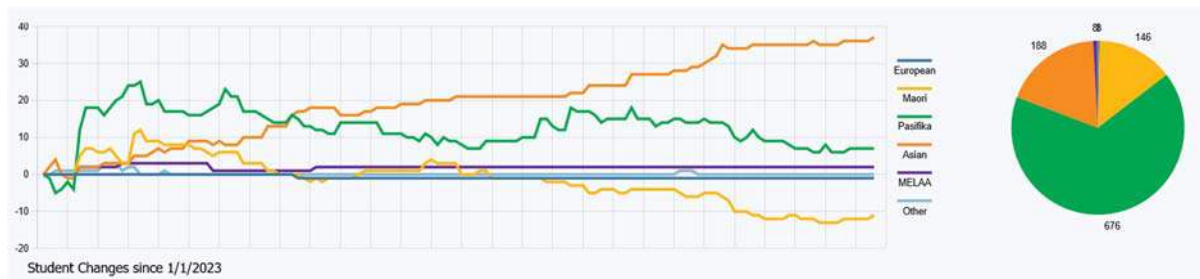
UE@OC is the highest qualification students can gain. Every OC student is a UE student. Year 9 Day 1 is the first step towards UE@OC. As a College it is our challenge to provide the opportunities, the preparation, the determination, and the dedication so that every student in our care gains UE@OC.

### Engagement and Retention

Targets for 2023:

- Retention of students until at least their 17<sup>th</sup> birthday back to pre-pandemic levels (85%)
- 70% of students involved in extra-curricular activities.
- 90% weekly attendance for at least ten weeks throughout the year
- 85% of students attending above the 70% half day mark
- No significant gap between the attendance and retention of Māori or Male students.

Retention rates till their 17<sup>th</sup> birthday looks promising. The roll has basically stayed stable throughout the first six months of the year. The concern is the retention of the large number of students who are chronically absent from school. Retention at the college has been worked on through the pastoral work of the Deans, navigators and Careers Department. This year our roll has stayed effectively constant from 1 March, due to outgoings matching new enrolments. Of particular note is the increase of Asian students in Ōtāhuhu College as shown by the following graph:



In order to increase sports participations we will be having Coach education courses running at Ōtāhuhu College this year. For new or relatively new coaches which aims to give them the latest knowledge, skills and confidence to be able to provide quality sporting experiences to our students and start their love of sport for life. Once completed, we can also facilitate some more sport specific courses. The courses will also be open to senior students and families. The courses will be two, two hour sessions, the first session was held 20 March for 9 teachers. In Term 4 sessions were also held for students so that they can assist in coaching in 2024. The Sports Policy was changed to have a focus on increasing student participation in line with the goals of Ōtāhuhu College's strategic plan. In particular the following two points:



- a. Organising and coordinating events to increase participation in both Ōtāhuhu College’s traditional sports and also new activities.
  - i. Particular emphasis on students not involved in sports
- b. Each sport will run annually a learn to/novice event to encourage participation.

Attendance continues to be a major challenge at Ōtāhuhu College. Overall we saw an increase on 2022 figures, but are approximately 6 percentage points below our previous highs.

### Whole School Attendance

Data	2017	2018	2019	2020	2021	2022	2023	2024	2025
Year 09	88.3	86.4	86.8	83.7	86.2	79	82.9		
Year 10	83.9	83.3	84.6	83.4	83.2	73.7	79.7		
Year 11	84.7	84	82.7	84.2	81.3	72.8	75.6		
Year 12	83.9	82.2	83.2	80.3	80.6	72	76.7		
Year 13	80.1	77.9	77.4	75.5	79.6	70.3	74.4		
Whole School	84.7	83.6	83.8	83.1	82.5	75.2	79.1		

### Maori Attendance

Data	2017	2018	2019	2020	2021	2022	2023	2024	2025
Year 09 Māori	85.7	77.8	80	77.9	83.3	79	79		
Year 10 Māori	73.6	78	75.2	73.7	81.1	71	77.9		
Year 11 Māori	81.2	76	77.2	73.8	74.2	64.3	68.1		
Year 12 Māori	82.3	78.6	75.9	74.9	74.5	65.4	73.1		
Year 13 Māori	79	78.8	78.1	74.4	78.7	69.9	73.5		
All Māori	80.1	77.9	77.4	75.5	79.6	70.3	74.4		

There was a lot of effort put into getting students back to school, however this was also impacted by the start of the year being disrupted and then ongoing industrial action for the first two terms. Attendance started slowly, the confusion caused by the closure meant that the first two days of school saw attendance between 50-60%. The first full week back has seen attendance of 84.9% and with only the Year 9 students with attendance over the 90% target. A new late process was introduced and will continue in 2024. The disrupted weeks during the first term impacted on attendance, with each disruption being followed by a drop off in attendance the following day of 30-50 students. This drop off is the same as what we see on Mondays and Fridays. We scheduled engaging activities and events on Monday and Fridays to help incentivise attendance on these days. Using new software, we sent out weekly emails to students and their families updating them on their attendance. If families have any questions regarding their child’s attendance they will be encouraged to contact the whanau teacher. We have also trialled a plan with our chronically absent Year 11 students where a group are picked up each day from home, they are then spoken to by Deputy Principal about the importance of attendance and then get an individualised support and

reintegration plan by the Education navigator, Mental health worker and the Health team. Support is also offered to the parents. In 2024 we are looking to revert to horizontal whanau classes which will make it more efficient to track and support student's attendance. Attendance targets will be set based on the best figures from 2017-2019 inclusive.

## Academic Achievement

Targets for 2023:

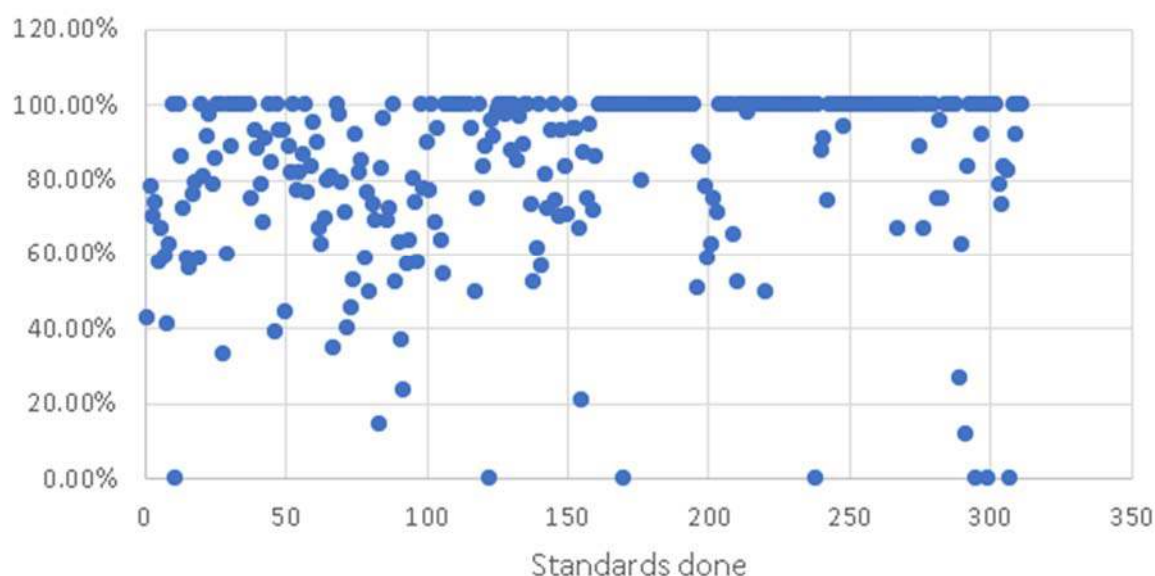
- 50% of Year 13 students gaining UE
- No significant gap between the outcomes for Māori or Male students.
- Academic tracking and intervention plans introduced in Years 9-11

### Internal Assessments

Data	2016	2017	2018	2019	2020	2021	2022	2023
All Students Overall Pass Rate	75	79	76	83	84	82	80	80
All Students Merit and Excellence	20	25	26	27	27	27	24	25
Year 12 Overall Pass Rate	79	83	77	84	84	82	78	82
Year 12 Merit and Excellence	20	27	21	25	27	25	22	23
Year 13 Overall Pass Rate	77	81	77	82	86	83	86	80
Year 13 Merit and Excellence	18	24	28	27	24	20	21	21

Overall for internal standards we have an average passrate of 85% and a standard deviation of 22. We are working on improving the consistency both within departments and across departments. Curriculum Committee meetings are more focussed on outcomes for students and improving teacher practise.

## Internal Pass Rates



Overall for internals you would be expecting pass rates of 80% or higher.

There is an issue around the pace of the completion of standards. Next year it has been made clear to Departments that one internal has to be completely finished by the end of Term 1 and three internals marked and moderated by the end of the July holidays.

We received results from a class that did the Literacy and Numeracy pre-requisites. This highlighted that we have significant work to do in Years 9 and 10 to get the literacy and numeracy levels up to a high enough standard. A key part of this will be increasing the volume of reading our students do in class as well as more challenging task design. This term a learning support staff member has been working closely with teachers of our AH classes in Year 9 and 10 in supporting the teaching staff, feedback has been positive on this. Furthermore, we are continuing to work on improving the quality and impact of our teaching practise.

### **NCEA Results for 2023**

The Equity Index (EQI) has now replaced decile and decile band in attainment reporting. NZQA are using reporting guidelines supplied by the Ministry of Education in our EQI reporting.

The EQI is based on a statistical model that estimates the extent to which a school's students face socioeconomic barriers that could affect their school achievement. This model assigns schools an EQI number. A higher EQI number indicates that a school has students facing more or greater socioeconomic barriers. School EQI numbers are an estimate of socioeconomic barriers to future NCEA achievement. They do not provide an indication of school quality and actual NCEA achievement will vary based on a range of factors relating to school practices and community support.



It is to be noted that although NCEA Level 1 is appalling, this was not a focus. Highlights were our best UE pass rate (previously it was 27.0%), and this will improve due to the work being done in December and January, we would expect this to increase to mid 30s. We were above National Average for Level 3, and above the averages for similar schools for Level 2,3 and UE.

In terms of gender our Male students had a UE Rate of 20.9% compared to females of 35.5%. Our Pasifika UE rate of 27.7% was above the national rate for Pasifika students of 27.4%. Our Maori student achievement was only 5% UE Rate and this will need to be a significant focus.

The focus of Year 11 was gaining Literacy and Numeracy.

## Level 1 Literacy and Numeracy: Otahuhu College

### PR 3 - Cumulative Results by Percentage

Academic Year	Achievement	Otahuhu College			National		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	91.7	94.7	96.9	85.5	92.8	94.6
2020	Literacy	87.0	95.8	97.0	85.1	92.7	94.4
2021	Literacy	81.1	91.9	97.5	83.6	92.2	94.2
2022	Literacy	74.4	89.5	97.4	81.6	91.2	93.9
2023	Literacy	83.5	94.6	95.7	82.4	90.7	93.5
2019	Numeracy	91.2	93.7	97.5	83.4	91.8	94.0
2020	Numeracy	89.1	97.6	97.6	83.6	91.7	93.7
2021	Numeracy	82.5	93.0	98.1	82.5	91.3	93.6
2022	Numeracy	78.6	88.4	97.4	80.8	90.2	93.3
2023	Numeracy	91.7	96.0	98.1	81.5	89.7	93.0

In both cases Literacy and Numeracy were above the National Average for Year 11 students.

## UE Literacy

Improving our UE Literacy Rates in Year 12 was a key focus. Our previous best year was 2019:

MOE Year	Qualification	2019 Qty	2019 Rate	2023 Qty	2023 Rate
Year 11	UE Literacy	0	0.0	25	10.9
Year 11	UE Literacy Reading	0	0.0	37	16.1
Year 11	UE Literacy Writing	0	0.0	25	10.9
Year 12	UE Literacy	48	25.3	47	23.3
Year 12	UE Literacy Reading	65	34.2	64	31.7
Year 12	UE Literacy Writing	70	36.8	84	41.6
Year 13	UE Literacy	83	50.9	91	56.2
Year 13	UE Literacy Reading	97	59.5	119	73.5
Year 13	UE Literacy Writing	92	56.4	93	57.4

In Year 12 our UE Writing was the highest it has been. Of particular note are the 25 Year 11 students who gained UE Literacy.

## Merit and Excellence Endorsement

To gain and endorsed certificate students need to pass fifty credits at Merit of Excellence level:

	Ōtāhuhu College	National
Level 2	17.7%	38.6%
Level 3	7.8%	39.7%

## External Examinations

Level	Total Entries	Not Achieved		Achieved		Merit		Excellence		Rate
		Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	
Level 1	1,636	438	44.5	353	35.9	155	15.8	38	3.9	<b>33%</b>
Level 2	937	276	48.1	188	32.8	88	15.3	22	3.8	<b>32%</b>
Level 3	687	153	49.5	94	30.4	45	14.6	17	5.5	<b>23%</b>

The Rate showing on the far right side of the table shows the overall pass rate when compared to the entries. There were a large number of students who were absent from the examinations or did not attempt the standard. Improving external results will continue to be a major effort for Ōtāhuhu College in 2024.

## Teaching and Curriculum Development

Targets for 2023:

- 85% of teachers being assessed as knowing their subject well or better by their students
- 85% of teachers rated good or very good by their students.
- Longitudinal pathways in each subject so that students have the knowledge and skills to gain UE in that subject introduced, with a de-emphasis on Level 1.
- Application to Ministry of Education for Year 7 and 8, and implement Year 7-13 programme when approved.

A survey of students was carried out at the end of August. There were in total 177 responses evenly spread across year groups.. When asked if teachers have good subject knowledge 169/177 responses rated this as agree or strongly agree ( 97%). When asked to rate the overall quality of teaching at Ōtāhuhu College 122 students rated it as Good or Very Good (69%). This is similar to the percentage feedback on when students were asked about explanations and motivation.

Industrial action required senior management to cover classes, so the number of observations have been lessened. During the strike day two professional development sessions were held for non union staff. Taking relief classes, it has been obvious that the students can do a lot more work than what is often asked of them through their relief lessons. The trial Teacher Intern programme has been in operation since the start of Term three with three teachers involved. There are five planned sessions a week focussed on: Class room management, assessment, teaching skills, reflection and literacy. Feedback from them has been positive an aspect of the school which will be continued in 2024.

Improving teacher quality continues to be a focus. Three departments have been identified as needing significant improvement in outcomes for the students:

- Technology
  - They are restructuring their courses and anecdotally this is leading to higher engagement.
- Social Sciences
  - A new Head of Department is leading improvement in this area, with greater detailed planning already evident in the junior years.
- Physical Education and Health
  - A Department improvement plan will be implemented in 2024.

2023 has seen significant work being undertaken on curriculum development which will enable more of our students to gain UE@OC. Whakairo, which had been developing their own achievement standards will instead develop a 14 credit sculpture programme which is UE approved. Te Ao Haka is also being introduced this year. Production Design Technology is a new UE approved subject and Hospitality trialled Achievement Standards in Term 3. In 2024 Mixed Methods Technology will also be a UE approved subject.

Currently 85% of our leavers gain Level 2 or higher. For the remaining 15%, two thirds (10%) finish their school with no formal qualifications. These students tend to be ones who drop out of school before the completion of Year 11. Only 5% of our leavers finish the schooling with just Level One. Effectively we are running a Level One Assessment programme for 5% of our students. 85% of our students stay at school to Year 13. Our students have struggled with external assessment, with 50% of assessments becoming external we need to look at ways where we can significantly improve the external pass rate. Creating more time for assessments and reducing the workload for staff and students will allow for a greater depth of understanding and better prepare our students for NCEA at Levels Two and Three. Currently for some subjects there is very little difference between the difficulty of Level 1 and Level 2, for others between Level 2 and 3.

## **2024 Year 11**

## **Course design**

- The purpose of Year 11 is to provide students with the depth of understanding and the skills to successfully cope with Level 2 and 3 in following years.
- Each subject to offer one Level One standard (in exceptional circumstances dispensation may be granted by the Principal to offer more).
- Subjects may offer 1-2 Level 2 standards.

## **Passing Year 11**

- Literacy and Numeracy
- 80% half day present or more
- Engagement grade average of 3 or more
- Participation in extra curricular activities

## **Passing with Distinction**

- Literacy and Numeracy
- 90% half day present or more
- Engagement grade average of 4 or more
- Participation in extra curricular activities
- Merit and Excellence Level Pass in all subjects

Changes to the Year 11 course being introduced in 2024 will allow more detail and depth in teaching better preparing our students to gain UE@OC.

With regard to Year 7 and 8 application, the Ministry of Education has made it clear that any enrolling students will need to come from the Papatoetoe side of our zone. This will require discussions with Papatoetoe Intermediate and the likely impact on their roll. With that in mind it was decided not to proceed with the application.

## **Our Campus: Built Environment**

Target for 2023:

- Relocation and upgrading of Wharenui
- Renovation of A Block planning undertaken and scheduled
- Planning of new class room blocks on east wing completed.
- Landscaping of half of T Block courtyard completed. Landscaping of garden area and Volleyball court completed.



The Ministry has agreed to fund the building of the Wharenui, it is hoped to put this to tender before Christmas, the Board has reserved \$500K for work to make sure it is high specification. It is worthwhile that we use some of this to ensure the quality of the finished whare.

The renovation of A Block starts on 27 November with a completion date of late April. There is an issue around the pitch of the roof which is 2 degrees with the standard being 3 degrees, we are working with the Ministry of Education on this. The Ministry has agreed to increase their funding for this project.

The Ministry has approved funding for the building between M Block and the Hall (Foyer and Staff Room). Hopefully planning on this can start soon.

The Ministry has approved funding for temporary repairs to M Block, this work will begin over the summer holidays.

There is severe financial pressure on the Ministry of Education, it is likely that funding got approved for the above projects as the new East wing planning is not progressing at this stage.

## A culture of High performance

Target for 2023:

- 3 or more scholarships across two or more subjects
- National competitions being competed for at team and individual level
- Beginning of planning for International tour for 2025.
- Introduction of Ōtāhuhu College Leadership programme for staff.

This year we have the most subjects entering scholarship exams with students being entered for the following: English, Samoan, Calculus, Drama and Religious Studies.

Polyfest was a successful return:

Tongan group-2nd in Tau'olunga  
Tongan Speech- 1<sup>st</sup> Jennifer Taufu  
Samoan group-2nd in exit  
2nd in pese le aso (church songs)  
2nd in fuataimi (Lagi, head girls position)  
Samoan group, also 2nd in sasa.  
3rd overall co-ed schools

'Southside Riches' performed 5 shows at Otahuhu College to an estimated audience of 800 people. The tour to Te Tai Tokerau – Northland consisted of 5 school performances to an estimated audience of 1400 students. Our cast was made up of 2 x Yr 10 students, 6 x Yr 11's, 5 x Yr 12's and 11 Yr 13 students. Our Magnique won the best choir at Stand Up Stand Out, and our Dance crew also made the finals. This was an excellent outcome for our performing arts at Ōtāhuhu College.

Our Tag teams competing in the B grade came 2<sup>nd</sup> and 3<sup>rd</sup> in the Auckland championships. Our Junior Volleyball team came second in the Auckland championships. Ōtāhuhu College competed at the Basketball 3x3 nationals and won the North Harbour Satellite tournament in Boys Volleyball, finishing runner up in Girls Volleyball. In terms of winter sports teams our Rugby girls made the semi finals in the Tens competition, Basketball girls came second in Counties Manukau and lost in the Auckland wide semi-final. The U15B rugby team are through to their final. The Junior XI came third in their competition. We had one of our Year 13 girls playing the Auckland Storm Women's rugby team and five more girls involved with the Auckland U18 Girls team and two with the Auckland U16 team. We have at least one student from the 1<sup>st</sup> XV who is been selected in to the Auckland U18 boys wider training squad and we also have a number of boys involved with the Auckland South U16 team. On the sporting front, our Rugby League team competed in the second division at the nationals, losing narrowly in the first round. Our Under 15 B Rugby team won their final.- Our aim has to be to have more teams in the A level competitions. With that in mind, meetings have been held with the Rugby League coaches and the Football Coaches and planning is underway for the 2024 season. We are currently looking for a Netball coach to boost both female participation and success. Rugby will be reorganised to lift the standard of performance.

The following students have gained representative honours in their respective sports.

O'Rylee Aki

Moana Uiese

Lata Lolesio

Elizabeth Fetalaiga

Auckland U18 South East Secondary Schools Rugby Team

Chanel Sila

Peter Ohuafi

Auckland South U16s Rugby Team

Congratulations to these students who have also made the National teams in their respective Sports

Sosaia Latu

NZ Secondary Schools Rugby League Team

Matiasi Lolesio

Auckland Secondary Schools U18 Divisional Rugby Team

NZ Residents Boys Club U18s

Gillian Faaumu

Auckland U18 South East Secondary Schools Rugby Team

Auckland Storm FPC Womens Team

NZ Barbarians U18 Girls Team

We are working on having both Netball and Rugby Directors in place shortly so that our sporting performances in these areas improve significantly.

Nine staff have accepted invitations to the Ōtāhuhu College Leadership programme. In 2023 this will involve eight sessions

## Student Progress and Achievement at Otahuhu College

For year ended 31 December 2023

### Academic Achievement

Targets for 2023:

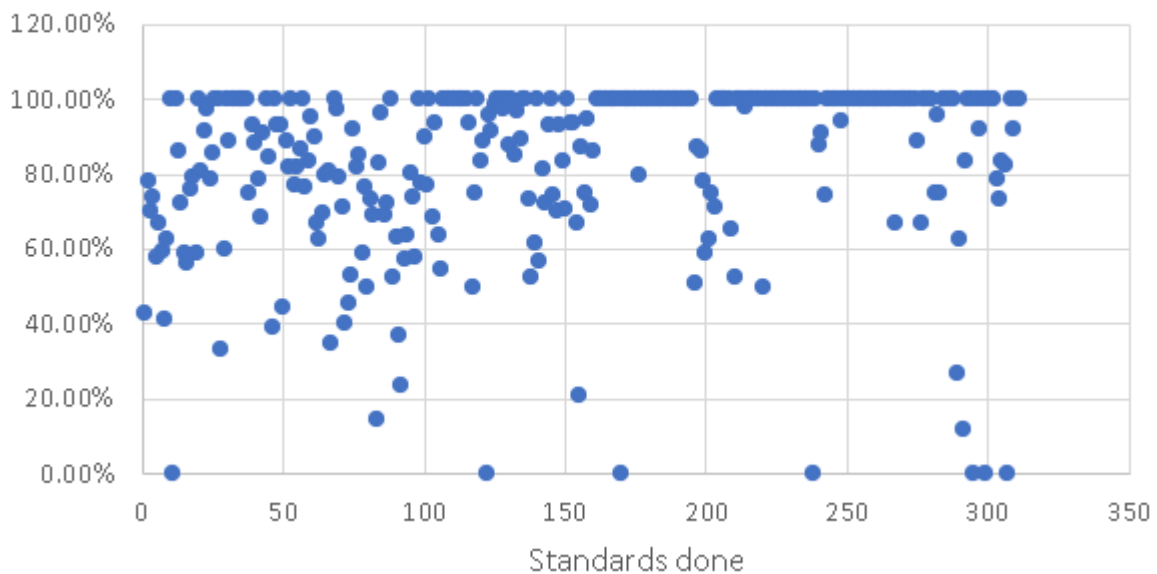
- 50% of Year 13 students gaining UE
- No significant gap between the outcomes for Māori or Male students.
- Academic tracking and intervention plans introduced in Years 9-11

### Internal Assessments

Data	2016	2017	2018	2019	2020	2021	2022	2023
All Students Overall Pass Rate	75	79	76	83	84	82	80	80
All Students Merit and Excellence	20	25	26	27	27	27	24	25
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Year 13 Overall Pass Rate	77	81	77	82	86	83	86	80
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Overall for internal standards we have an average passrate of 85% and a standard deviation of 22. We are working on improving the consistency both within departments and across departments. Curriculum Committee meetings are more focussed on outcomes for students and improving teacher practise.

## Internal Pass Rates



Overall for internals you would be expecting pass rates of 80% or higher.

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### NCEA Results for 2023

The Equity Index (EQI) has now replaced decile and decile band in attainment reporting. NZQA are using reporting guidelines supplied by the Ministry of Education in our EQI reporting.

The EQI is based on a statistical model that estimates the extent to which a school's students face socioeconomic barriers that could affect their school achievement. This model assigns schools an EQI number. A higher EQI number indicates that a school has students facing more or greater socioeconomic barriers. School EQI numbers are an estimate of socioeconomic barriers to future

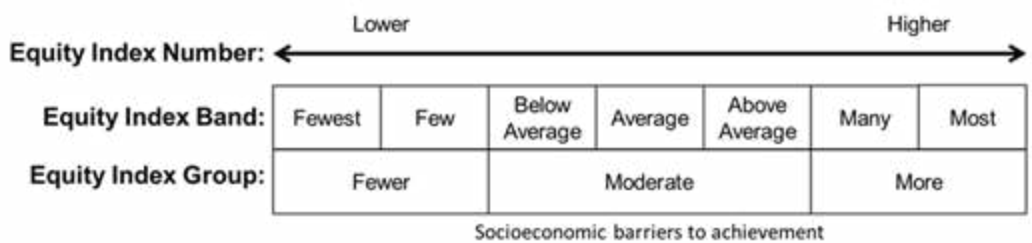
NCEA achievement. They do not provide an indication of school quality and actual NCEA achievement will vary based on a range of factors relating to school practices and community support.

Schools have been grouped into broad socioeconomic categories based on their EQI number for reporting purposes. This grouping is necessary because the EQI is a scale with 226 points. Analysis using these categories enables the quick recognition of trends and differences in outcomes, in an easily understood way.

The categories developed are the EQI Bands and Groups. These are formed based on the position of schools along the EQI scale.

Reporting is available for both EQI Band and Group.

Your school's EQI Band and Group will be visible in your Principal's Reports.



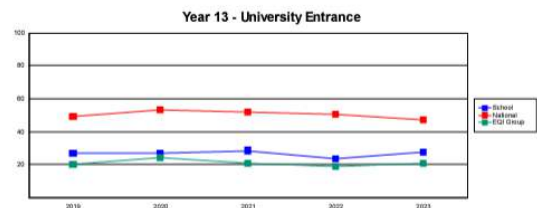
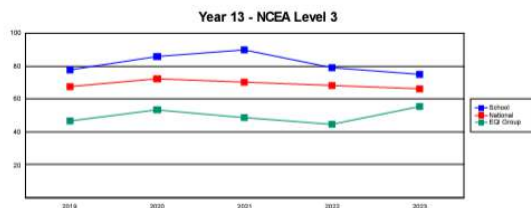
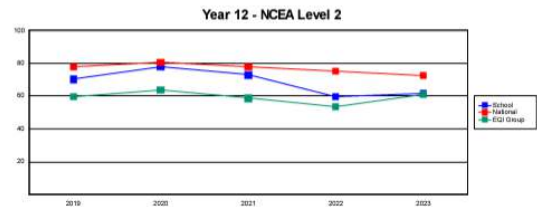
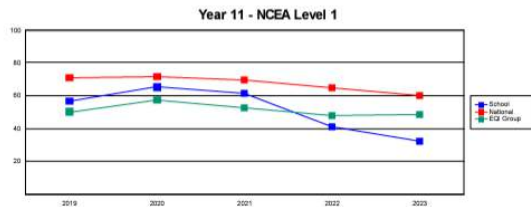
EQI Bands: each EQI Band contains around the same number of schools

Equity Index Groups: There are three groups of schools formed by collapsing the seven Equity Index Bands. The two end Equity Index Groups contain the two Equity Index Bands from each end of the EQI scale, and the middle group contains the middle three Equity Index Bands.

**Achievement in NCEA and UE: Otahuhu College**  
 PR2 - Enrolment Based Cumulative Overall Results

Generated 15-Jan-2024

Academic Year	Otahuhu College				National				More Socioeconomic Barriers (School Equity Index Group)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	56.9	70.0	77.9	27.0	70.6	77.5	67.3	49.3	50.3	59.3	46.4	20.2
2020	65.1	77.8	85.8	27.2	71.8	80.1	72.1	53.4	57.6	63.6	53.3	24.1
2021	61.7	72.7	89.8	28.7	69.2	77.9	70.5	51.9	52.4	58.5	48.8	21.2
2022	41.4	59.7	79.1	23.5	64.9	74.9	68.2	50.3	48.1	53.4	44.6	19.2
2023	32.2	61.4	74.7	27.8	60.0	72.2	66.2	47.2	48.4	60.6	55.2	20.9



It is to be noted that although NCEA Level 1 is appalling, this was not a focus. Highlights were our best UE pass rate (previously it was 27.0%), and this will improve due to the work being done in December and January, we would expect this to increase to mid 30s. We were above National Average for Level 3, and above the averages for similar schools for Level 2,3 and UE.

In terms of gender our Male students had a UE Rate of 20.9% compared to females of 35.5%. Our Pasifika UE rate of 27.7% was above the national rate for Pasifika students of 27.4%. Our Maori student achievement was only 5% UE Rate and this will need to be a significant focus.

The focus of Year 11 was gaining Literacy and Numeracy.

**Level 1 Literacy and Numeracy: Otahuhu College**

PR 3 - Cumulative Results by Percentage

Academic Year	Achievement	Otahuhu College			National		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	91.7	94.7	96.9	85.5	92.8	94.6
2020	Literacy	87.0	95.8	97.0	85.1	92.7	94.4
2021	Literacy	81.1	91.9	97.5	83.6	92.2	94.2
2022	Literacy	74.4	89.5	97.4	81.6	91.2	93.9
2023	Literacy	83.5	94.6	95.7	82.4	90.7	93.5
2019	Numeracy	91.2	93.7	97.5	83.4	91.8	94.0
2020	Numeracy	89.1	97.6	97.6	83.6	91.7	93.7
2021	Numeracy	82.5	93.0	98.1	82.5	91.3	93.6
2022	Numeracy	78.6	88.4	97.4	80.8	90.2	93.3
2023	Numeracy	91.7	96.0	98.1	81.5	89.7	93.0

In both cases Literacy and Numeracy were above the National Average for Year 11 students.

## UE Literacy

Improving our UE Literacy Rates in Year 12 was a key focus. Our previous best year was 2019:

MOE Year	Qualification	2019 Qty	2019 Rate	2023 Qty	2023 Rate
Year 11	UE Literacy	0	0.0	25	10.9
Year 11	UE Literacy Reading	0	0.0	37	16.1
Year 11	UE Literacy Writing	0	0.0	25	10.9
Year 12	UE Literacy	48	25.3	47	23.3
Year 12	UE Literacy Reading	65	34.2	64	31.7
Year 12	UE Literacy Writing	70	36.8	84	41.6
Year 13	UE Literacy	83	50.9	91	56.2
Year 13	UE Literacy Reading	97	59.5	119	73.5
Year 13	UE Literacy Writing	92	56.4	93	57.4

In Year 12 our UE Writing was the highest it has been. Of particular note are the 25 Year 11 students who gained UE Literacy.

## Merit and Excellence Endorsement

To gain and endorsed certificate students need to pass fifty credits at Merit of Excellence level:

	Ōtāhuhu College	National
Level 2	17.7%	38.6%
Level 3	7.8%	39.7%

## External Examinations

Level	Total Entries	Not Achieved		Achieved		Merit		Excellence		Rate
		Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	
Level 1	1,636	438	44.5	353	35.9	155	15.8	38	3.9	<b>33%</b>
Level 2	937	276	48.1	188	32.8	88	15.3	22	3.8	<b>32%</b>
Level 3	687	153	49.5	94	30.4	45	14.6	17	5.5	<b>23%</b>

The Rate showing on the far right side of the table shows the overall pass rate when compared to the entries. There were a large number of students who were absent from the examinations or did not attempt the standard. Improving external results will continue to be a major effort for Ōtāhuhu College in 2024.



## **Giving Affect to the Treaty of Waitangi**

2023 has seen significant work being undertaken on curriculum development which will enable more of our Maori students to gain UE@OC. Whakairo, which had been developing their own achievement standards will instead develop a 14 credit sculpture programme which is UE approved. Te Ao Haka has also been introduced this year.

To improve Maori attendance a group were picked up each day from home, they are then spoken to by Deputy Principal about the importance of attendance and then get an individualised support and reintegration plan by the Education navigator, Mental health worker and the Health team. Support is also offered to the parents.

15 staff have enrolled in Te Reo classes.

## Compliance with Education and Training Act 2020 Requirements to be a Good Employer for the year ending 31 December 2023

### 1. Fair Employment Practices:

- Ōtāhuhu College employment practices are fair and non-discriminatory. We avoid discrimination on the basis of age, gender, race, disability, sexual orientation, or any other protected characteristic.

### 2. Employment Agreements:

- Ōtāhuhu College provides clear and written employment agreements to your employees as required by the Act. These agreements outline terms and conditions of employment, including pay rates, working hours, leave entitlements, and dispute resolution procedures.

### 3. Health and Safety:

- Ōtāhuhu College creates a safe and healthy work environment for our employees and students. Ōtāhuhu College complies with health and safety regulations, conduct regular risk assessments, and implement safety measures accordingly.

### 4. Professional Development:

- Ōtāhuhu College supports the professional development of our staff. We encourage ongoing training and skill development to ensure our employees are up-to-date with best practices in education.

### 5. Equal Employment Opportunities:

- Ōtāhuhu College promotes equal employment opportunities for all employees. Encourage diversity and inclusion in your workplace.

### 6. Reporting and Accountability:

- Ōtāhuhu College keeps accurate records of employment-related information, such as payrolls, leave balances, and performance evaluations.

### 7. Whistleblower Protection:

- Ōtāhuhu College has a Protected disclosure policy to encourage employees to report any concerns or misconduct without fear of retaliation.

### 9. Dispute Resolution:

- Ōtāhuhu College has a fair and transparent dispute resolution process to address conflicts and grievances that may arise among employees as per the relevant collective Agreements.

#### 9. Continuous Improvement:

- Ōtāhuhu College Regularly review our employment practices, policies, and procedures to ensure they align with the Education and Training Act 2020 and best practices in education.

#### 10. Communication:

- Maintain open and effective communication channels with our employees, students, and relevant stakeholders to address concerns and promote a positive work and learning environment.

## OTAHUHU COLLEGE

### KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$26,977 (excluding GST). The funding was spent on volleyball, basketball and rugby. The number of students participating in organised sport increased from 28% to 33% of the school roll.

## Ōtāhuhu College Analysis of Variance for 2023

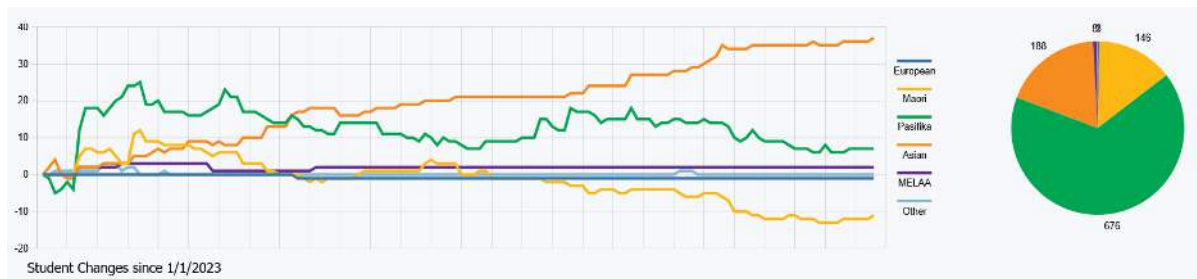
UE@OC is the highest qualification students can gain. Every OC student is a UE student. Year 9 Day 1 is the first step towards UE@OC. As a College it is our challenge to provide the opportunities, the preparation, the determination, and the dedication so that every student in our care gains UE@OC.

### Engagement and Retention

Targets for 2023:

- Retention of students until at least their 17<sup>th</sup> birthday back to pre-pandemic levels (85%)
- 70% of students involved in extra-curricular activities.
- 90% weekly attendance for at least ten weeks throughout the year
- 85% of students attending above the 70% half day mark
- No significant gap between the attendance and retention of Māori or Male students.

Retention rates till their 17<sup>th</sup> birthday looks promising. The roll has basically stayed stable throughout the first six months of the year. The concern is the retention of the large number of students who are chronically absent from school. Retention at the college has been worked on through the pastoral work of the Deans, navigators and Careers Department. This year our roll has stayed effectively constant from 1 March, due to outgoings matching new enrolments. Of particular note is the increase of Asian students in Ōtāhuhu College as shown by the following graph:



In order to increase sports participations we will be having Coach education courses running at Ōtāhuhu College this year. For new or relatively new coaches which aims to give them the latest knowledge, skills and confidence to be able to provide quality sporting experiences to our students and start their love of sport for life. Once completed, we can also facilitate some more sport specific courses. The courses will also be open to senior students and families. The courses will be two, two hour sessions, the first session was held 20 March for 9 teachers. In Term 4 sessions were also held for students so that they can assist in coaching in 2024. The Sports Policy was changed to have a focus on increasing student participation in line with the goals of Ōtāhuhu College's strategic plan. In particular the following two points:

- a. Organising and coordinating events to increase participation in both Ōtāhuhu College’s traditional sports and also new activities.
  - i. Particular emphasis on students not involved in sports
- b. Each sport will run annually a learn to/novice event to encourage participation.

Attendance continues to be a major challenge at Ōtāhuhu College. Overall we saw an increase on 2022 figures, but are approximately 6 percentage points below our previous highs.

### Whole School Attendance

Data	2017	2018	2019	2020	2021	2022	2023	2024	2025
Year 09	88.3	86.4	86.8	83.7	86.2	79	82.9		
Year 10	83.9	83.3	84.6	83.4	83.2	73.7	79.7		
Year 11	84.7	84	82.7	84.2	81.3	72.8	75.6		
Year 12	83.9	82.2	83.2	80.3	80.6	72	76.7		
Year 13	80.1	77.9	77.4	75.5	79.6	70.3	74.4		
Whole School	84.7	83.6	83.8	83.1	82.5	75.2	79.1		

### Maori Attendance

Data	2017	2018	2019	2020	2021	2022	2023	2024	2025
Year 09 Māori	85.7	77.8	80	77.9	83.3	79	79		
Year 10 Māori	73.6	78	75.2	73.7	81.1	71	77.9		
Year 11 Māori	81.2	76	77.2	73.8	74.2	64.3	68.1		
Year 12 Māori	82.3	78.6	75.9	74.9	74.5	65.4	73.1		
Year 13 Māori	79	78.8	78.1	74.4	78.7	69.9	73.5		
All Māori	80.1	77.9	77.4	75.5	79.6	70.3	74.4		

There was a lot of effort put into getting students back to school, however this was also impacted by the start of the year being disrupted and then ongoing industrial action for the first two terms. Attendance started slowly, the confusion caused by the closure meant that the first two days of school saw attendance between 50-60%. The first full week back has seen attendance of 84.9% and with only the Year 9 students with attendance over the 90% target. A new late process was introduced and will continue in 2024. The disrupted weeks during the first term impacted on attendance, with each disruption being followed by a drop off in attendance the following day of 30-50 students. This drop off is the same as what we see on Mondays and Fridays. We scheduled engaging activities and events on Monday and Fridays to help incentivise attendance on these days. Using new software, we sent out weekly emails to students and their families updating them on their attendance. If families have any questions regarding their child’s attendance they will be encouraged to contact the whanau teacher. We have also trialled a plan with our chronically absent Year 11 students where a group are picked up each day from home, they are then spoken to by Deputy Principal about the importance of attendance and then get an individualised support and

reintegration plan by the Education navigator, Mental health worker and the Health team. Support is also offered to the parents. In 2024 we are looking to revert to horizontal whanau classes which will make it more efficient to track and support student's attendance. Attendance targets will be set based on the best figures from 2017-2019 inclusive.

## Academic Achievement

Targets for 2023:

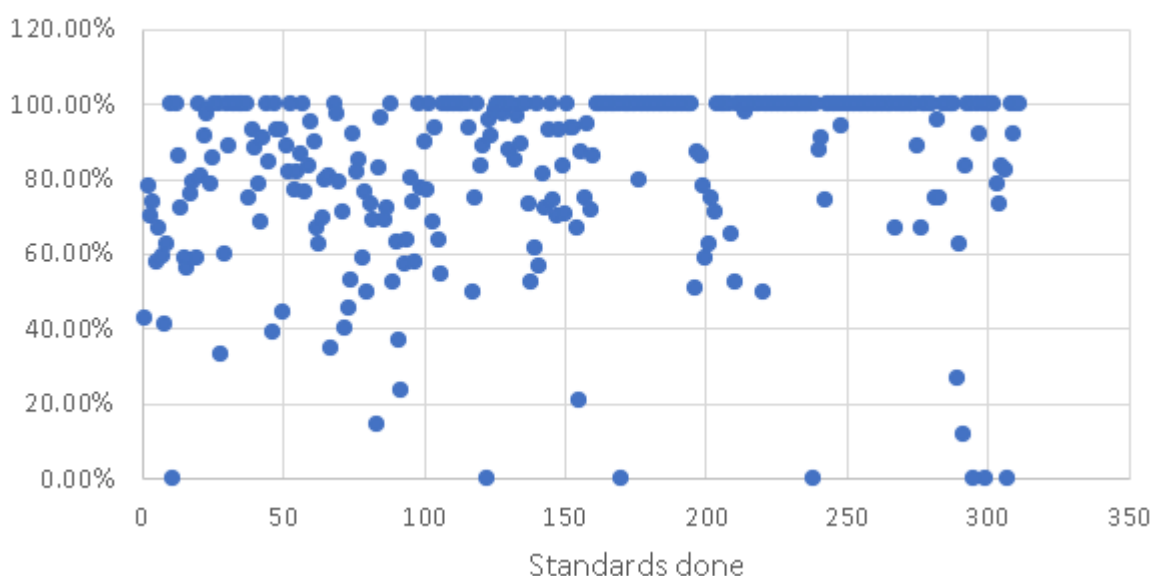
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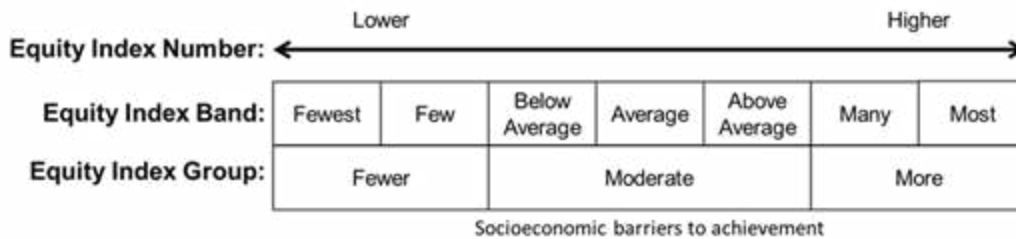
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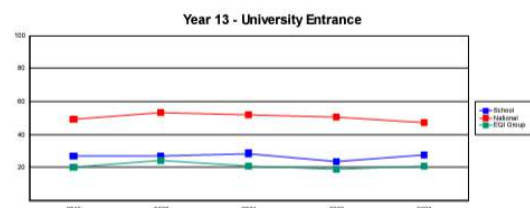
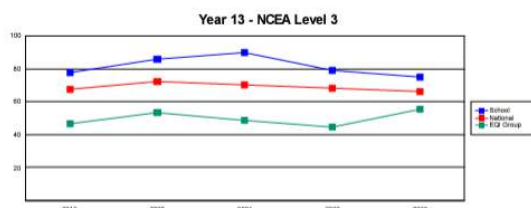
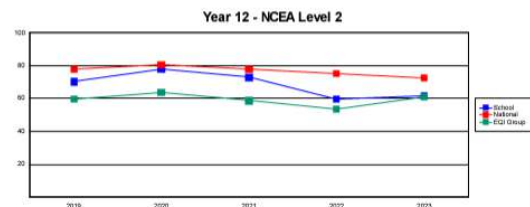
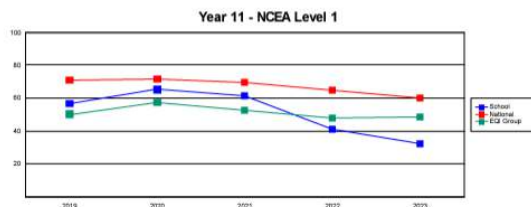
Equity Index Groups: There are three groups of schools formed by collapsing the seven Equity Index Bands. The two end Equity Index Groups contain the two Equity Index Bands from each end of the EQI scale, and the middle group contains the middle three Equity Index Bands.

### Achievement in NCEA and UE: Otahuhu College

Generated 15-Jan-2024

PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Otahuhu College				National				More Socioeconomic Barriers (School Equity Index Group)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	56.9	70.0	77.9	27.0	70.6	77.5	67.3	49.3	50.3	59.3	46.4	20.2
2020	65.1	77.8	85.8	27.2	71.8	80.1	72.1	53.4	57.6	63.6	53.3	24.1
2021	61.7	72.7	89.8	28.7	69.2	77.9	70.5	51.9	52.4	58.5	48.8	21.2
2022	41.4	59.7	79.1	23.5	64.9	74.9	68.2	50.3	48.1	53.4	44.6	19.2
2023	32.2	61.4	74.7	27.8	60.0	72.2	66.2	47.2	48.4	60.6	55.2	20.9



It is to be noted that although NCEA Level 1 is appalling, this was not a focus. Highlights were our best UE pass rate (previously it was 27.0%), and this will improve due to the work being done in December and January, we would expect this to increase to mid 30s. We were above National Average for Level 3, and above the averages for similar schools for Level 2,3 and UE.

In terms of gender our Male students had a UE Rate of 20.9% compared to females of 35.5%. Our Pasifika UE rate of 27.7% was above the national rate for Pasifika students of 27.4%. Our Maori student achievement was only 5% UE Rate and this will need to be a significant focus.

The focus of Year 11 was gaining Literacy and Numeracy.

## Level 1 Literacy and Numeracy: Otahuhu College

### PR 3 - Cumulative Results by Percentage

Academic Year	Achievement	Otahuhu College			National		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	91.7	94.7	96.9	85.5	92.8	94.6
2020	Literacy	87.0	95.8	97.0	85.1	92.7	94.4
2021	Literacy	81.1	91.9	97.5	83.6	92.2	94.2
2022	Literacy	74.4	89.5	97.4	81.6	91.2	93.9
2023	Literacy	83.5	94.6	95.7	82.4	90.7	93.5
2019	Numeracy	91.2	93.7	97.5	83.4	91.8	94.0
2020	Numeracy	89.1	97.6	97.6	83.6	91.7	93.7
2021	Numeracy	82.5	93.0	98.1	82.5	91.3	93.6
2022	Numeracy	78.6	88.4	97.4	80.8	90.2	93.3
2023	Numeracy	91.7	96.0	98.1	81.5	89.7	93.0

In both cases Literacy and Numeracy were above the National Average for Year 11 students.

## UE Literacy

Improving our UE Literacy Rates in Year 12 was a key focus. Our previous best year was 2019:

MOE Year	Qualification	2019 Qty	2019 Rate	2023 Qty	2023 Rate
Year 11	UE Literacy	0	0.0	25	10.9
Year 11	UE Literacy Reading	0	0.0	37	16.1
Year 11	UE Literacy Writing	0	0.0	25	10.9
Year 12	UE Literacy	48	25.3	47	23.3
Year 12	UE Literacy Reading	65	34.2	64	31.7
Year 12	UE Literacy Writing	70	36.8	84	41.6
Year 13	UE Literacy	83	50.9	91	56.2
Year 13	UE Literacy Reading	97	59.5	119	73.5
Year 13	UE Literacy Writing	92	56.4	93	57.4

In Year 12 our UE Writing was the highest it has been. Of particular note are the 25 Year 11 students who gained UE Literacy.

## Merit and Excellence Endorsement

To gain and endorsed certificate students need to pass fifty credits at Merit of Excellence level:

	Ōtāhuhu College	National
Level 2	17.7%	38.6%
Level 3	7.8%	39.7%

## External Examinations

Level	Total Entries	Not Achieved		Achieved		Merit		Excellence		Rate
		Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	
Level 1	1,636	438	44.5	353	35.9	155	15.8	38	3.9	<b>33%</b>
Level 2	937	276	48.1	188	32.8	88	15.3	22	3.8	<b>32%</b>
Level 3	687	153	49.5	94	30.4	45	14.6	17	5.5	<b>23%</b>

The Rate showing on the far right side of the table shows the overall pass rate when compared to the entries. There were a large number of students who were absent from the examinations or did not attempt the standard. Improving external results will continue to be a major effort for Ōtāhuhu College in 2024.

## Teaching and Curriculum Development

Targets for 2023:

- 85% of teachers being assessed as knowing their subject well or better by their students
- 85% of teachers rated good or very good by their students.
- Longitudinal pathways in each subject so that students have the knowledge and skills to gain UE in that subject introduced, with a de-emphasis on Level 1.
- Application to Ministry of Education for Year 7 and 8, and implement Year 7-13 programme when approved.

A survey of students was carried out at the end of August. There were in total 177 responses evenly spread across year groups.. When asked if teachers have good subject knowledge 169/177 responses rated this as agree or strongly agree ( 97%). When asked to rate the overall quality of teaching at Ōtāhuhu College 122 students rated it as Good or Very Good (69%). This is similar to the percentage feedback on when students were asked about explanations and motivation.

Industrial action required senior management to cover classes, so the number of observations have been lessened. During the strike day two professional development sessions were held for non union staff. Taking relief classes, it has been obvious that the students can do a lot more work than what is often asked of them through their relief lessons. The trial Teacher Intern programme has been in operation since the start of Term three with three teachers involved. There are five planned sessions a week focussed on: Class room management, assessment, teaching skills, reflection and literacy. Feedback from them has been positive an aspect of the school which will be continued in 2024.

Improving teacher quality continues to be a focus. Three departments have been identified as needing significant improvement in outcomes for the students:

- Technology
  - They are restructuring their courses and anecdotally this is leading to higher engagement.
- Social Sciences
  - A new Head of Department is leading improvement in this area, with greater detailed planning already evident in the junior years.
- Physical Education and Health
  - A Department improvement plan will be implemented in 2024.

2023 has seen significant work being undertaken on curriculum development which will enable more of our students to gain UE@OC. Whakairo, which had been developing their own achievement standards will instead develop a 14 credit sculpture programme which is UE approved. Te Ao Haka is also being introduced this year. Production Design Technology is a new UE approved subject and Hospitality trialled Achievement Standards in Term 3. In 2024 Mixed Methods Technology will also be a UE approved subject.

Currently 85% of our leavers gain Level 2 or higher. For the remaining 15%, two thirds (10%) finish their school with no formal qualifications. These students tend to be ones who drop out of school before the completion of Year 11. Only 5% of our leavers finish the schooling with just Level One. Effectively we are running a Level One Assessment programme for 5% of our students. 85% of our students stay at school to Year 13. Our students have struggled with external assessment, with 50% of assessments becoming external we need to look at ways where we can significantly improve the external pass rate. Creating more time for assessments and reducing the workload for staff and students will allow for a greater depth of understanding and better prepare our students for NCEA at Levels Two and Three. Currently for some subjects there is very little difference between the difficulty of Level 1 and Level 2, for others between Level 2 and 3.

## **2024 Year 11**

### **Course design**

- The purpose of Year 11 is to provide students with the depth of understanding and the skills to successfully cope with Level 2 and 3 in following years.
- Each subject to offer one Level One standard (in exceptional circumstances dispensation may be granted by the Principal to offer more).
- Subjects may offer 1-2 Level 2 standards.

### **Passing Year 11**

- Literacy and Numeracy
- 80% half day present or more
- Engagement grade average of 3 or more
- Participation in extra curricular activities

### **Passing with Distinction**

- Literacy and Numeracy
- 90% half day present or more
- Engagement grade average of 4 or more
- Participation in extra curricular activities
- Merit and Excellence Level Pass in all subjects

Changes to the Year 11 course being introduced in 2024 will allow more detail and depth in teaching better preparing our students to gain UE@OC.

With regard to Year 7 and 8 application, the Ministry of Education has made it clear that any enrolling students will need to come from the Papatoetoe side of our zone. This will require discussions with Papatoetoe Intermediate and the likely impact on their roll. With that in mind it was decided not to proceed with the application.

## **Our Campus: Built Environment**

Target for 2023:

- Relocation and upgrading of Wharenui
- Renovation of A Block planning undertaken and scheduled
- Planning of new class room blocks on east wing completed.
- Landscaping of half of T Block courtyard completed. Landscaping of garden area and Volleyball court completed.

The Ministry has agreed to fund the building of the Wharenui, it is hoped to put this to tender before Christmas, the Board has reserved \$500K for work to make sure it is high specification. It is worthwhile that we use some of this to ensure the quality of the finished whare.

The renovation of A Block starts on 27 November with a completion date of late April. There is an issue around the pitch of the roof which is 2 degrees with the standard being 3 degrees, we are working with the Ministry of Education on this. The Ministry has agreed to increase their funding for this project.

The Ministry has approved funding for the building between M Block and the Hall (Foyer and Staff Room). Hopefully planning on this can start soon.

The Ministry has approved funding for temporary repairs to M Block, this work will begin over the summer holidays.

There is severe financial pressure on the Ministry of Education, it is likely that funding got approved for the above projects as the new East wing planning is not progressing at this stage.

## A culture of High performance

Target for 2023:

- 3 or more scholarships across two or more subjects
- National competitions being competed for at team and individual level
- Beginning of planning for International tour for 2025.
- Introduction of Ōtāhuhu College Leadership programme for staff.

This year we have the most subjects entering scholarship exams with students being entered for the following: English, Samoan, Calculus, Drama and Religious Studies.

Polyfest was a successful return:

Tongan group-2nd in Tau'olunga  
Tongan Speech- 1<sup>st</sup> Jennifer Taufa  
Samoan group-2nd in exit  
2nd in pese le aso (church songs)  
2nd in fuataimi (Lagi, head girls position)  
Samoan group, also 2nd in sasa.  
3rd overall co-ed schools

'Southside Riches' performed 5 shows at Otahuhu College to an estimated audience of 800 people. The tour to Te Tai Tokerau – Northland consisted of 5 school performances to an estimated audience of 1400 students. Our cast was made up of 2 x Yr 10 students, 6 x Yr 11's, 5 x Yr 12's and 11 Yr 13 students. Our Magnique won the best choir at Stand Up Stand Out, and our Dance crew also made the finals. This was an excellent outcome for our performing arts at Ōtāhuhu College.

Our Tag teams competing in the B grade came 2<sup>nd</sup> and 3<sup>rd</sup> in the Auckland championships. Our Junior Volleyball team came second in the Auckland championships. Ōtāhuhu College competed at the Basketball 3x3 nationals and won the North Harbour Satellite tournament in Boys Volleyball, finishing runner up in Girls Volleyball. In terms of winter sports teams our Rugby girls made the semi finals in the Tens competition, Basketball girls came second in Counties Manukau and lost in the Auckland wide semi-final. The U15B rugby team are through to their final. The Junior XI came third in their competition. We had one of our Year 13 girls playing the Auckland Storm Women's rugby team and five more girls involved with the Auckland U18 Girls team and two with the Auckland U16 team. We have at least one student from the 1<sup>st</sup> XV who is been selected in to the Auckland U18 boys wider training squad and we also have a number of boys involved with the Auckland South U16 team. On the sporting front, our Rugby League team competed in the second division at the nationals, losing narrowly in the first round. Our Under 15 B Rugby team won their final.- Our aim has to be to have more teams in the A level competitions. With that in mind, meetings have been held with the Rugby League coaches and the Football Coaches and planning is underway for the 2024 season. We are currently looking for a Netball coach to boost both female participation and success. Rugby will be reorganised to lift the standard of performance.

The following students have gained representative honours in their respective sports.

O'Rylee Aki

Moana Uiese

Lata Lolesio

Elizabeth Fetalaiga

Auckland U18 South East Secondary Schools Rugby Team

Chanel Sila

Peter Ohuafi

Auckland South U16s Rugby Team

Congratulations to these students who have also made the National teams in their respective Sports

Sosaia Latu

NZ Secondary Schools Rugby League Team

Matiasi Lolesio

Auckland Secondary Schools U18 Divisional Rugby Team

NZ Residents Boys Club U18s

Gillian Faaumu

Auckland U18 South East Secondary Schools Rugby Team

Auckland Storm FPC Womens Team

NZ Barbarians U18 Girls Team

We are working on having both Netball and Rugby Directors in place shortly so that our sporting performances in these areas improve significantly.

Nine staff have accepted invitations to the Ōtāhuhu College Leadership programme. In 2023 this will involve eight sessions