

OPOTIKI COLLEGE

Annual Report - For the year ended 31 December 2022

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Opotiki College

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Danny Baluku

Full Name of Presiding Member

Terehia Channings

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

24/10/23.

Date:

24/10/23

Date:

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

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,373,808	5,956,311	6,604,233
Locally Raised Funds	3	362,407	205,550	304,593
Interest Income		1,520	500	437
Gain on Sale of Property, Plant and Equipment		7,689	-	-
		<u>6,745,424</u>	<u>6,162,361</u>	<u>6,909,263</u>
Expenses				
Locally Raised Funds	3	206,750	138,295	143,961
Learning Resources	4	4,511,618	4,473,091	4,802,487
Administration	5	639,865	353,029	520,031
Finance		18,776	7,945	24,880
Property	6	1,300,513	1,196,788	1,295,551
Loss on Disposal of Property, Plant and Equipment	11	18,663	-	22,074
		<u>6,696,185</u>	<u>6,169,148</u>	<u>6,808,984</u>
Net Surplus / (Deficit) for the year		49,239	(6,787)	100,279
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>49,239</u>	<u>(6,787)</u>	<u>100,279</u>

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

Opotiki College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,175,765	1,009,071	1,085,486
Total comprehensive revenue and expense for the year	49,239	(6,787)	100,279
Contributions from the Ministry of Education			
Equity Distribution to MOE	-	-	(10,000)
Equity at 31 December	1,225,004	1,002,284	1,175,765
Accumulated comprehensive revenue and expense	1,225,004	1,002,284	1,175,765
Equity at 31 December	1,225,004	1,002,284	1,175,765

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

Opotiki College
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	933,880	895,202	785,898
Accounts Receivable	8	451,751	292,627	335,232
GST Receivable		-	54,329	22,253
Prepayments		71,351	84,495	37,455
Inventories	9	42,263	38,676	44,782
Investments	10	112,205	106,344	110,656
Funds Receivable for Capital Works Projects	18	22,845	-	296,298
		<u>1,634,295</u>	<u>1,471,673</u>	<u>1,632,574</u>
Current Liabilities				
GST Payable		19,932	-	-
Accounts Payable	12	432,615	432,944	398,525
Revenue Received in Advance	13	70,538	234,878	67,674
Provision for Cyclical Maintenance	14	199,463	-	-
Painting Contract Liability	15	20,378	20,378	20,378
Finance Lease Liability	16	53,709	92,675	86,467
Funds held in Trust	17	119,603	106,344	107,656
Funds held for Capital Works Projects	18	-	-	171,907
		<u>916,238</u>	<u>887,219</u>	<u>852,607</u>
Working Capital Surplus/(Deficit)		718,057	584,454	779,967
Non-current Assets				
Property, Plant and Equipment	11	723,176	633,667	871,497
		<u>723,176</u>	<u>633,667</u>	<u>871,497</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	104,334	60,468	294,188
Painting Contract Liability	15	-	-	20,378
Finance Lease Liability	16	111,895	155,369	161,133
		<u>216,229</u>	<u>215,837</u>	<u>475,699</u>
Net Assets		<u><u>1,225,004</u></u>	<u><u>1,002,284</u></u>	<u><u>1,175,765</u></u>
Equity		<u><u>1,225,004</u></u>	<u><u>1,002,284</u></u>	<u><u>1,175,765</u></u>

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

Opotiki College
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,283,575	2,092,410	2,511,853
Locally Raised Funds		347,125	69,250	114,688
Goods and Services Tax (net)		42,185	-	32,076
Payments to Employees		(1,173,470)	(594,153)	(1,003,642)
Payments to Suppliers		(1,245,240)	(1,297,219)	(1,218,198)
Interest Paid		(18,776)	(7,945)	(24,880)
Interest Received		1,520	500	437
Net cash from/(to) Operating Activities		236,919	262,843	412,334
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,425	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(89,249)	(1,000)	(123,783)
Purchase of Investments		(1,549)	-	(1,312)
Net cash from/(to) Investing Activities		(87,373)	(1,000)	(125,095)
Cash flows from Financing Activities				
Owners Contributions		10,000	-	(20,000)
Finance Lease Payments		(90,917)	(107,156)	(79,497)
Painting contract payments		(20,378)	(23,434)	(20,378)
Funds Administered on Behalf of Third Parties		99,731	-	(145,415)
Net cash from/(to) Financing Activities		(1,564)	(130,590)	(265,290)
Net increase/(decrease) in cash and cash equivalents		147,982	131,253	21,949
Cash and cash equivalents at the beginning of the year	7	785,898	763,949	763,949
Cash and cash equivalents at the end of the year	7	933,880	895,202	785,898

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

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

Opotiki College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Opotiki College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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 23b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) 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 not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	8 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School 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 Statement of Comprehensive Revenue and Expense when incurred.

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 Statement of Comprehensive Revenue and Expense.

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

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

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

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.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) 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 School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

The schools 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.

t) Financial Instruments

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

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,141,828	1,742,410	2,089,528
Teachers' Salaries Grants	3,103,365	3,108,428	3,407,533
Use of Land and Buildings Grants	791,829	755,473	716,641
Other Government Grants	336,786	350,000	390,531
	<u>6,373,808</u>	<u>5,956,311</u>	<u>6,604,233</u>

The school has opted in to the donations scheme for this year. Total amount received was \$49,650.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	5,020	-	750
Fees for Extra Curricular Activities	64,168	23,500	79,158
Trading	27,532	50,300	37,497
Fundraising & Community Grants	39,259	62,750	43,400
Other Revenue	215,218	58,000	129,228
School Houses	11,210	11,000	14,560
	<u>362,407</u>	<u>205,550</u>	<u>304,593</u>
Expenses			
Extra Curricular Activities Costs	117,939	83,895	98,782
Trading	48,464	45,300	39,123
Fundraising & Community Grant Costs	-	4,000	-
School Houses	40,347	5,100	6,056
	<u>206,750</u>	<u>138,295</u>	<u>143,961</u>
<i>Surplus for the year Locally raised funds</i>	<u>155,657</u>	<u>67,255</u>	<u>160,632</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	458,705	506,750	556,384
Employee Benefits - Salaries	3,804,194	3,702,581	3,975,544
Staff Development	10,271	25,000	13,196
Depreciation	232,297	233,260	251,789
Smt	6,151	5,500	5,574
	<u>4,511,618</u>	<u>4,473,091</u>	<u>4,802,487</u>

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,830	8,000	11,549
Board Fees	8,055	6,200	5,830
Board Expenses	51,375	47,750	28,399
Communication	12,031	13,000	9,378
Consumables	14,000	19,500	20,136
Legal Fees	35,000	-	-
Other	22,406	24,360	21,101
Employee Benefits - Salaries	252,214	185,719	177,450
Insurance	22,489	27,000	20,929
Service Providers, Contractors and Consultancy	21,300	21,500	21,300
Healthy School Lunch Programme	193,165	-	203,959
	<u>639,865</u>	<u>353,029</u>	<u>520,031</u>

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	6,285	8,000	6,997
Cyclical Maintenance Provision	9,609	42,595	91,823
Grounds	40,376	24,700	44,625
Heat, Light and Water	104,839	68,700	106,689
Rates	11,246	15,000	2,729
Repairs and Maintenance	51,680	36,500	77,289
Use of Land and Buildings	791,829	755,473	716,641
Security	15,181	14,000	16,684
Employee Benefits - Salaries	92,317	96,320	91,196
Consultancy And Contract Services	177,151	135,500	140,878
	<u>1,300,513</u>	<u>1,196,788</u>	<u>1,295,551</u>

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

7. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	933,880	895,202	785,898
Cash and cash equivalents for Statement of Cash Flows	<u>933,880</u>	<u>895,202</u>	<u>785,898</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	41,279	38,281	(10,631)
Receivables from the Ministry of Education	120,266	-	64,626
Banking Staffing Underuse	44,095	5,794	-
Teacher Salaries Grant Receivable	246,111	248,552	281,237
	<u>451,751</u>	<u>292,627</u>	<u>335,232</u>
Receivables from Exchange Transactions	41,279	38,281	(10,631)
Receivables from Non-Exchange Transactions	410,472	254,346	345,863
	<u>451,751</u>	<u>292,627</u>	<u>335,232</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	131	-	-
Uniform	42,132	38,676	44,782
	<u>42,263</u>	<u>38,676</u>	<u>44,782</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	112,205	106,344	110,656
Total Investments	<u>112,205</u>	<u>106,344</u>	<u>110,656</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	252,639	12,496	(10,632)	-	(20,597)	233,906
Furniture and Equipment	273,083	47,012	(5,449)	-	(67,764)	246,883
Information and Communication Technology	118,247	26,919	-	-	(61,044)	84,123
Motor Vehicles	17,665	21,726	(3,322)	-	(9,483)	26,586
Textbooks	541	-	-	-	(359)	182
Leased Assets	193,778	36,531	(41,307)	-	(71,107)	117,896
Library Resources	15,544	-	-	-	(1,943)	13,600
Balance at 31 December 2022	<u>871,497</u>	<u>144,684</u>	<u>(60,710)</u>	<u>-</u>	<u>(232,297)</u>	<u>723,176</u>

The net carrying value of equipment held under a finance lease is \$117,896 (2021: \$193,778)

Restrictions

Except for the leased assets noted above, 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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	556,710	(322,804)	233,906	559,446	(306,807)	252,639
Furniture and Equipment	1,424,620	(1,177,737)	246,883	1,387,167	(1,114,084)	273,083
Information and Communication Technology	542,555	(458,432)	84,123	528,504	(410,257)	118,247
Motor Vehicles	135,651	(109,065)	26,586	151,747	(134,082)	17,665
Textbooks	206,094	(205,912)	182	206,094	(205,553)	541
Leased Assets	223,433	(105,537)	117,896	364,361	(170,583)	193,778
Library Resources	101,766	(88,166)	13,600	101,766	(86,222)	15,544
Balance at 31 December	3,190,829	(2,467,653)	723,176	3,299,085	(2,427,588)	871,497

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	144,339	158,605	83,508
Accruals	7,230	4,876	5,652
Banking Staffing Overuse	-	-	11,487
Employee Entitlements - Salaries	246,111	248,552	281,237
Employee Entitlements - Leave Accrual	34,935	20,911	16,641
	432,615	432,944	398,525
Payables for Exchange Transactions	432,615	432,944	398,525
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	432,615	432,944	398,525

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income in Advance	13,743	201,000	25,815
Opotiki Principals Association	6,130	4,751	5,609
Income In Advance	50,665	29,127	36,250
	70,538	234,878	67,674

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	294,188	17,873	202,365
Increase to the Provision During the Year	39,871	42,595	43,881
Use of the Provision During the Year	-	-	47,942
Other Adjustments	(30,262)	-	-
Provision at the End of the Year	303,797	60,468	294,188
Cyclical Maintenance - Current	199,463	-	-
Cyclical Maintenance - Non current	104,334	60,468	294,188
	303,797	60,468	294,188

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on estimates and timing of work to be completed as provided by the School's property advisor.

15. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	20,378	20,378	20,378
Due after one year	-	-	20,378
	20,378	20,378	40,756

16. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	67,553	92,675	105,454
Later than One Year and no Later than Five Years	123,417	155,369	183,172
Future Finance Charges	(25,366)	-	(41,026)
	165,604	248,044	247,600
Represented by			
Finance lease liability - Current	53,709	92,675	86,467
Finance lease liability - Non current	111,895	155,369	161,133
	165,604	248,044	247,600

17. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	119,603	106,344	107,656
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	119,603	106,344	107,656

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

18. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Gymnasium Re-pitch		217276	(238,864)	276,048	(37,184)	-	-
LSC Refit		218604	(7,433)	-	7,433	-	-
Wharenui Modernisation		225391	(35,568)	139,852	(104,284)	-	-
Roofing		225388	64,732	(30,391)	(34,341)	-	-
Garden to Table		225401	2,592	(854)	(1,738)	-	-
Breakout Spaces		225400	(1,766)	-	1,766	-	-
Learning spaces in Digital Design		225394	104,583	12,411	(116,994)	-	-
Maurua Bathroom			(12,667)	65,618	(64,874)	-	(11,923)
Hall Windows			-	60,999	(68,645)	-	(7,646)
Hall Roofing			-	-	(3,276)	-	(3,276)
Hall Heating			-	44,135	(44,135)	-	-
Totals			(124,391)	567,818	(466,272)	-	(22,845)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-

(22,845)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block D New Food Room		207429	(3,742)	-	3,742	-	-
Gymnasium Re-pitch		217276	(14,633)	-	(224,231)	-	(238,864)
Extraction		212938	(6,047)	6,048	(1)	-	-
LSC Refit		218604	(7,433)	-	-	-	(7,433)
Heating Works			(32,379)	-	32,379	-	-
Wharenui Modernisation		225391	-	-	(35,568)	-	(35,568)
Swimming Pool Refurbish		222757	7,859	18,114	(25,973)	-	-
Roofing		225388	(5,581)	128,430	(58,117)	-	64,732
SIP: Site Fencing		222755	2,294	5,686	(7,980)	-	-
Garden to Table		225401	(1,375)	31,500	(27,533)	-	2,592
Fire Damage Repair			-	44,970	(44,970)	-	-
Breakout Spaces		225400	-	32,015	(33,781)	-	(1,766)
Learning spaces in Digital Design		225394	-	114,130	(9,547)	-	104,583
Maurua Bathroom			-	-	(12,667)	-	(12,667)
Totals			(61,037)	380,893	(444,247)	-	(124,391)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

171,907

(296,298)

19. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	8,055	5,830
<i>Leadership Team</i>		
Remuneration	933,124	899,080
Full-time equivalent members	6.56	7.26
Total key management personnel remuneration	941,179	904,910

There are 10 members of the Board excluding the Principal. The Board had held 13 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	210 - 220
Benefits and Other Emoluments	4 - 5	6 - 7
Termination Benefits	-	-
Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	40 - 50	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-
Principal 3		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	0 - 10	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-
Principal 4		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	50 - 60	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	6.00	8.00
110 - 120	3.00	2.00
130 - 140	-	1.00
140 - 150	1.00	-
	10.00	11.00

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

21. 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:

	2022 Actual	2021 Actual
Total	\$25,000	-
Number of People	1	-

22. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

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

\$72,909 contract for the Maurua Bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$65,618 has been received of which \$77,541 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Hall Windows as agent for the Ministry of Education. This project is fully funded by the Ministry and \$60,999 has been received of which \$68,645 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Hall Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,276 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$776,048 contract for the Gymnasium Re-pitch as agent for the Ministry of Education. This project is fully funded by the Ministry and \$500,000 has been received of which \$738,864 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$84,755 contract for the LSC Refit as agent for the Ministry of Education. This project is fully funded by the Ministry and \$25,355 has been received of which \$32,788 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$167,410 contract for the Wharenui Modernisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$35,568 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$144,780 contract for the Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$128,430 has been received of which \$63,698 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,473 contract for the Garden to Table as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$28,908 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,321 contract for the Breakout Spaces as agent for the Ministry of Education. This project is fully funded by the Ministry and \$32,015 has been received of which \$33,781 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$143,478 contract for the Learning spaces in Digital Design as agent for the Ministry of Education. This project is fully funded by the Ministry and \$114,130 has been received of which \$9,547 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$72,909 contract for the Maurua Bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$12,667 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	17,173
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	17,173

The total lease payments incurred during the period were \$0 (2021: \$0).

24. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	933,880	895,202	785,898
Receivables	451,751	292,627	335,232
Investments - Term Deposits	112,205	106,344	110,656
Total Financial assets measured at amortised cost	<u>1,497,836</u>	<u>1,294,173</u>	<u>1,231,786</u>

Financial liabilities measured at amortised cost

Payables	432,615	432,944	398,525
Finance Leases	165,604	248,044	247,600
Painting Contract Liability	20,378	20,378	40,756
Total Financial Liabilities Measured at Amortised Cost	<u>618,597</u>	<u>701,366</u>	<u>686,881</u>

25. Events After Balance Date

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

26. Comparatives

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

Opotiki College

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Catriona White	Presiding Member	Elected	Sep 2022
Daniel Arapeta Paruru	Presiding Member	Elected	Jun 2025
Susan Impey	Principal	ex Officio	Sep 2022
Tim Foy	Acting Principal	Appointed	Apr 2022
Philip Gurney	Acting Principal	Appointed	May 2022
Julie Mees	Acting Principal	Appointed	Sep 2022
Robyn Abraham-Harris	Acting Principal	Appointed	Jan 2022
Aramoana Mohi-Maxwell	Parent Representative	Appointed	Jan 2023
Sylvia Rangiahua	Parent Representative	Elected	Sep 2022
Lyn Riesterer	Parent Representative	Elected	Sep 2022
Glenn Keith Phipps	Parent Representative	Elected	Jun 2025
Amy Kirikiri	Parent Representative	Elected	Jun 2025
Kahi Abraham	Parent Representative	Elected	Jun 2025
Tareha (Tom) Walker	Parent Representative	Elected	Jun 2025
Daniel Porte	Parent Representative	Elected	Jun 2025
Wendy Fleming	Staff Representative	Elected	Sep 2022
Mahaki Mihaere-Neha	Student Representative	Elected	Sep 2022
Zak Herrick	Student Representative	Elected	Sep 2023
Louisa Erickson	Other	Co-opted	May 2022
Hemi Williams	Other	Co-opted	Jun 2025
Jason Kurei	Other	Co-opted	Jun 2025
Hohepa Hei	Other	Co-opted	Jun 2025

Opotiki College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7,703 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Opotiki College Board:

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

Statement of Variance Reporting



	Ōpōtiki College	School Number:	0148
<p>Strategy Aim:</p>	<p>Success at school enables more options and pathways to positive futures for our Rangatahi. Success is about rangatahi playing an active role in their own learning, growing their aspirations, achieving qualifications and having a strong sense of cultural and personal identity. Our annual plan aims to ensure that the right environment is provided for all learners so that they can grow, flourish and have goals and pathways into the future. Our targets are the 2022 identified measures of the growth in student success and therefore our success in achieving our school vision of developing 'Connected Learners and Confident Citizens'</p>		
<p>Annual Aim:</p>	<p>Quality Pathways Annual Objective 2.1: Striving for excellence in student learning and educational success Annual Objective: 2.2 Developing 'Aspirations' and ensure all students participate in pathway planning to enable successful transitions into Further Education, Training or Employment Annual objective: 3.5 providing a learning environment that reflects our visions and values and enhances all dimensions of hauora</p>		
<p>Target:</p>	<p>2.1 Students that have satisfactory or better attendance rate, based on analysis of data, will gain their equivalent NCEA qualification and Junior AA 2.2 Clear vocational pathways and courses with equal weighting when compared with traditional academic, university aligned courses in close liaison with iwi aspiration 3.5 Development of a Special Needs space that cares for and supports the learning of our rangatahi with high needs</p>		
<p>Baseline Data:</p>	<p>See NCEA Data from previous years as our starting point. Diagram 1 – Achievement in NCEA and UE: Opotiki College See PAT Data 2022 Diagram 2 and 3 – Year 9 Start of Year data</p>		



Diagram 1

Achievement in NCEA and UE: Opotiki College

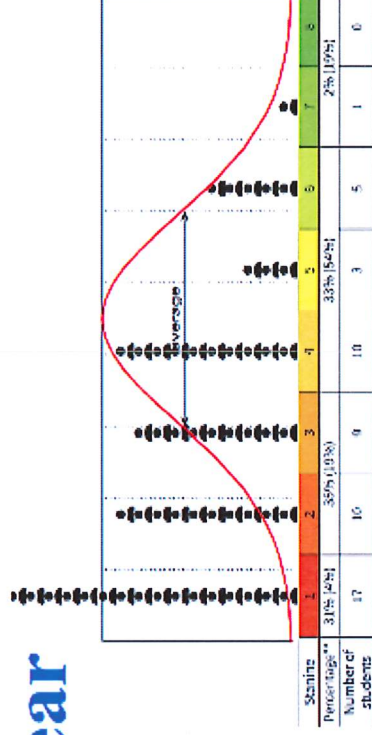
PR2 - Enrolment Based Cumulative Overall Results

Generated 20-Jan-2023

Academic Year	Opotiki College						National						Decile 2					
	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	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE		
2018	40.5	80.4	36.8	19.3	72.4	77.6	66.1	48.9	59.2	70.7	56.5	29.4	59.2	70.7	56.5	29.4		
2019	34.6	55.0	52.5	15.0	70.6	77.5	67.3	49.3	60.0	69.5	60.3	29.8	60.0	69.5	60.3	29.8		
2020	44.6	58.7	56.8	15.9	71.8	80.1	72.1	53.4	66.1	71.6	66.8	32.5	66.1	71.6	66.8	32.5		
2021	47.9	56.9	63.0	10.9	69.2	77.9	70.5	51.9	58.7	66.4	62.5	28.7	58.7	66.4	62.5	28.7		
2022	64.7	66.0	67.6	27.0	63.6	74.0	67.2	48.2	55.0	65.2	58.2	26.5	55.0	65.2	58.2	26.5		

2022 Year 9 - Start of Year

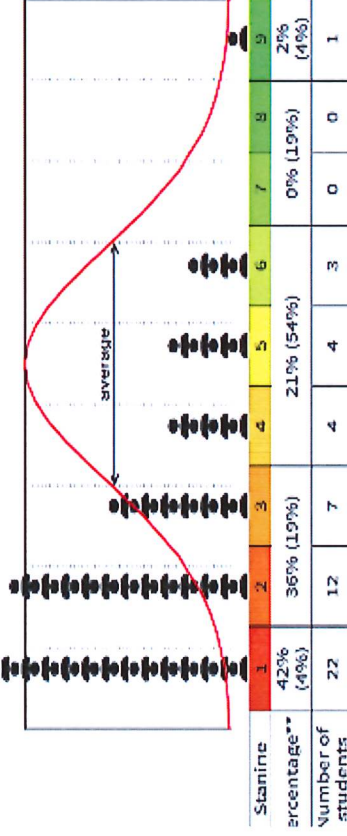
Comprehension



Maths

What does this mean?

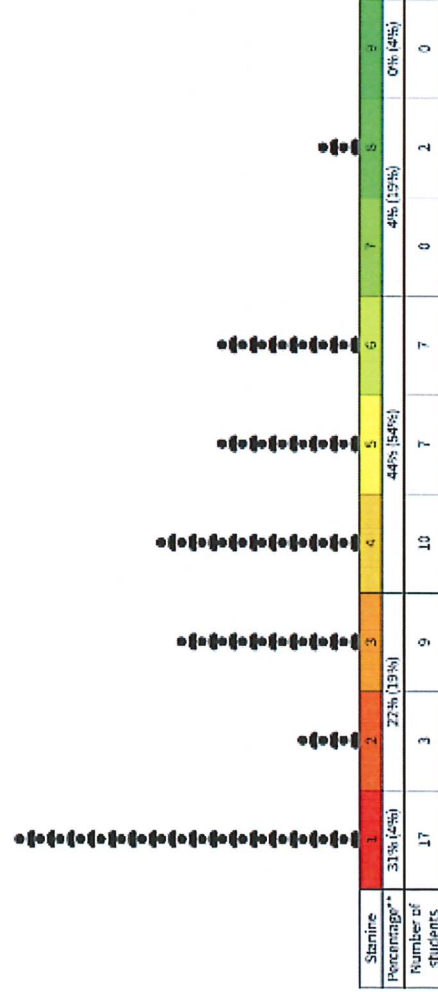
Most of our students enter College either below or well-below the National Average.



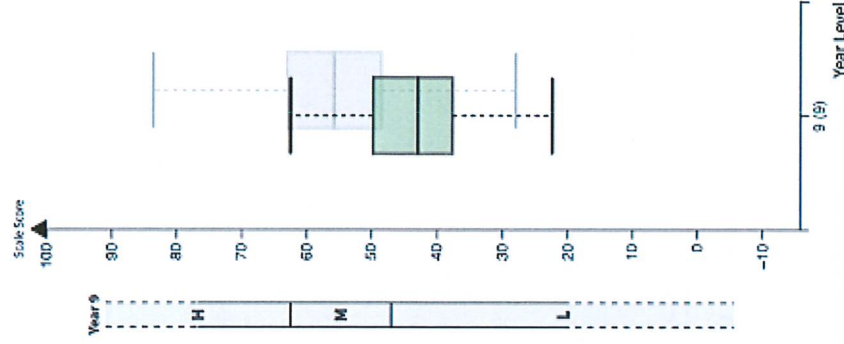
2022 Year 9 - Start of Year

Vocabulary

Science - Thinking with Evidence



Scamine Distribution (n = 1 student)



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>						
<p>2.1 Further development of a Junior Academic Award (JAA) system to include accurate curriculum levels across all subjects.</p> <p>JAA running across all junior classes to support students to understand the credit systems in preparation for senior school.</p> <p>Allowing the system to demonstrate how endorsements work, resulting in an increase of students striving for NCEA endorsements.</p>	<p>Term 1 Prototype and overall structure ready to share with CA's Reporting on JAAs in the reporting cycles Accurate curriculum levels being awarded to students. Term 2 All subjects provided Term 2 Marking schedules to DoJC before assessing and feedback given where necessary. Term 3 deadlines earlier with students receiving tracking sheets to keep in WT and use to track results. Term 4 Week 6 deadline for</p>	<p>JAA Data – Junior Prizegiving Equivalent to gaining Excellence, Merit and Achieved in NCEA.</p> <table border="1" data-bbox="491 824 608 1473"> <tr> <td data-bbox="491 1048 544 1137">Gold</td> <td data-bbox="491 824 544 1048">Silver</td> <td data-bbox="491 495 544 824">Bronze</td> </tr> <tr> <td data-bbox="544 1048 608 1137">6</td> <td data-bbox="544 824 608 1048">17</td> <td data-bbox="544 495 608 824">10</td> </tr> </table> <p>The badges which are the same as the Senior AAA were very popular.</p> <p>Students weren't that interested in Term 1 but became more competitive in the following terms wanting to increase their credits and hence badges from bronze to gold.</p> <p>Some of the issues were staff meeting deadlines to have marking schedules and results in on time. Otherwise students missed out on opportunities to gain credits.</p> <p>The concept of understanding how NCEA works has been valuable for junior students.</p>	Gold	Silver	Bronze	6	17	10	<p>Focus on the alignment of tasks and curriculum levels to have greater consistency.</p> <p>Develop processes to monitor staff meeting deadlines.</p> <p>Enable students to gain feedback before submitting tasks.</p> <p>Implementation of Mahi Tahī "home room" concept for Year 9 students in 2023. This will support students to adjust to College.</p> <p>Application for PLD to help support differentiated learning and accelerate achievement by:</p> <ul style="list-style-type: none"> • Providing staff with class spreadsheets, time to engage with data (including gains from last year) • More PLD for staff around using data (especially)
Gold	Silver	Bronze							
6	17	10							

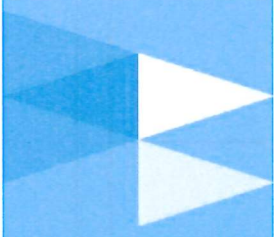


MINISTRY OF EDUCATION
Te Tariako Raukōwhiri

Tātaritanga raraunga



<p>Continued development of our achievement tracking systems and processes to ensure our senior students have ownership and understanding around their academic achievement and future pathways.</p>	<p>JAA T4, on schedule for Badges T4. Still some work to be done on Curriculum levels with staff as huge number of students assessed at Level 5. Work to be done on using JAA grades for goal setting.</p>	<ul style="list-style-type: none"> students individual data Mahi Tahī - increased literacy and numeracy focus, new way of doing things Using other types of data eg. JAA - Encourages students to engage with data and teachers to be fluent in the curriculum levels
<p>Students are aware of how to achieve subject and level endorsements. Students are aware of future pathway requirements. Credit tracking sheets are completed regularly and accurately by all staff Whanau teachers are tracking 11/12s</p>	<p>Achievement & Pedagogy was a focus throughout the year. Initial start of the year data has been collected for senior students and their relative NCEA qualifications. Starting Term 2 there will be an achievement tracking template implemented and regular</p>	<p>NCEA 2022 data – Our best results ever.</p>



Aspirations/Careers to track 13s

achievement data supplied to teachers and students

A series of Wānanga were held in the holidays to help students to catch up. Extra literacy and numeracy support was offered. These were very well attended 55 Year 11s in both wānanga.

Termly celebrations AAA Assembly

Celebration assemblies and AAA were held.

Overall Results:

Opotiki College

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2018	40.5	80.4	36.8	19.3
2019	34.6	55.0	52.5	15.0
2020	44.6	58.7	56.8	15.9
2021	47.9	56.9	63.0	10.9
2022	64.7	66.0	67.6	27.0

Level 1 outcomes

16.8% increase from 2021

1.1% above National average – this has never happened with our Level 1 results

10.8% above Decile 1-3 band

At Level 1 the National trend is a decline over past 5 years, whereas our is trending upwards.

Level 2:

9.1% Increase from 2021

2.3% Above Decile Band 1-3

Continue to develop Wānanga concept. Trial Block Week for 2023. Funding from Te Pou Oranga o Whakatōhea has been offered. All courses to offer credits outside the current subjects POL (programme of Learning)

Continue implementing tracking processes.

Continue to acknowledge and celebrate successes.

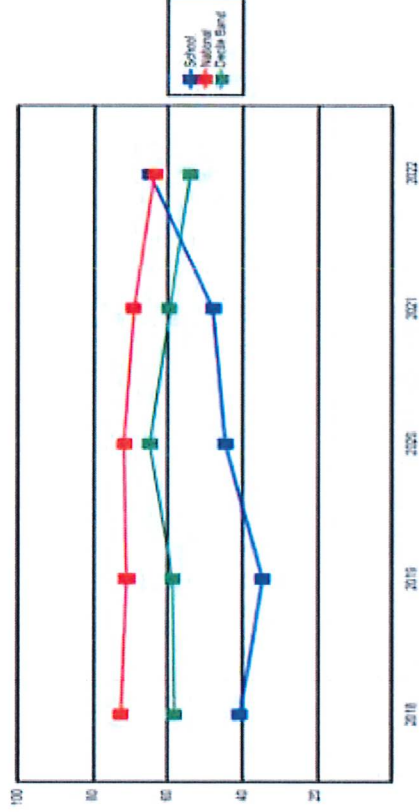
Implementation of new literacy and numeracy co-requisites is crucial.



2.2 Clear vocational pathways and courses with equal weighting when compared with traditional academic, university aligned courses in close liaison with iwi aspirations

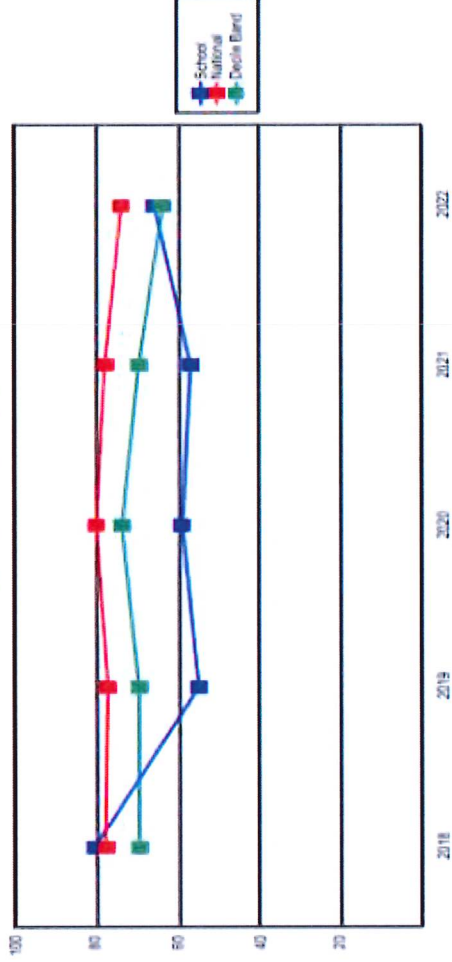
8% Below National Ave
Improved by 10% over past 4 years

Year 11 - NCEA Level 1



	<p>Review of the current curriculum and the current timetable.</p> <p>Due to the success of Ringa Raupā (Building</p>	<p>Endorsement points of Interest:</p> <p>Level 1 Merit and Excellence Endorsements are lower than previous years - down 6 & 4% respectively on 2021;</p> <p>Endorsement data on a par with Decile 2 schools, but substantially down on National averages.</p> <p>Interesting that 'Overall' achievement for Level 1 is so good, yet the 'Levels' of achievement are down...</p> <p>This is still a product of Covid-19 and focussing on getting students 'over the line', and that maybe quality has come down a bit?</p>	<p>Continue to develop strategies to help students to gain endorsements.</p> <p>Focus on "targeted" students.</p>
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Year 12 - NCEA Level 2



Academy) we will be looking to implement more vocational courses within the Opotiki College Curriculum.

Developed Mana Ake transition space.
Use of Regional Response Funding to support additional staffing and PLD.

3.5 Development of Special Needs space aligned with Whare Hauora.

Perhaps as the NCEA Change Programme begins to be implemented (with it's "less...better" philosophy) improvements in quality and levels of achievement may be addressed?

Level 3:

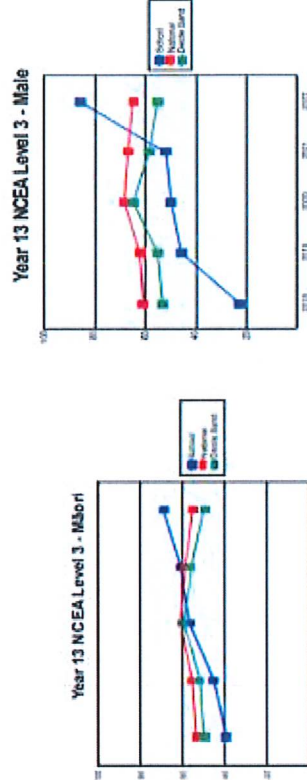
4.6% improvement from 2021

0.4% above nat. Ave! (don't think this has happened before either)?

10.6% decile band 1-3!

Rate has increased by 30.8% over a 5 year period!

L3 Male achievement is 21.2% above nat. Average! The result of the success of Ringa Rāupa.



Further PLD required around "trauma informed practices". This is one of the Kāhui Ako Challenges.

Further Property development needed for Special Needs space.

	<p>With the support of RRF we developed the Mana Ake space and additional staffing and resources. Not all staff embraced the concept as they perceived students being allowed to “dodge” over there instead of understanding how trauma impacts on ākonga.</p> <p>KAMAR showed a decline in pastorals and far fewer “Yellow cards” as interventions were able to be made before behaviour escalated.</p> <p>Developed a space for “Special Needs” students.</p>	
<p>Planning for next year:</p>		
<p>Development of “value-added” strategies to accelerate student achievement.</p> <p>Further PLD around Differentiated Learning – PLD application</p> <p>Trial Mahi Tahī programme – this may need additional staffing</p> <p>Trial “Wānanga week” in Week 9 of each term.</p> <p>Engage in Trauma Informed Practices with Kāhui Ako.</p> <p>Property planning for Special Needs facilities</p> <p>Continue to support staffing in Mana Ake.</p>		