

# Otamatea High School

*Te Kura Tuarua o Otamatea*

Annual Report  
&  
Financial Statements  
2022

# Otamatea High School

## ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

<b>Ministry Number:</b>	21
<b>Principal:</b>	Dirk Smyth
<b>School Address:</b>	120 Bickerstaffe Road, Maungaturoto
<b>School Postal Address:</b>	PO Box 64, Maungaturoto
<b>School Phone:</b>	09-4318230
<b>School Email:</b>	dirk.smyth@otamatea.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## OTAMATEA BOARD LISTING

# Members of the Board

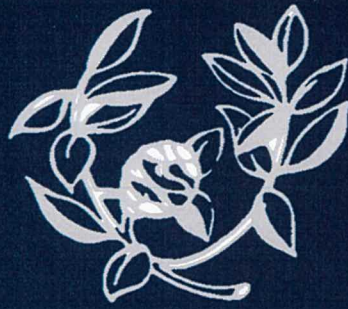
For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Llewellyn Smart	Presiding Member	Re-elected Sep-22	2025
Dirk Smyth	Principal	Ex-officio	
Roger Bull	Parent Rep	Re-elected Sep-22	2025
Kyle van Harlingen	Parent rep	Re-elected Sep-22	2025
Daniel Alcock	Parent Rep	Elected Sep-22	2025
Matthew Browne	Parent Rep	Elected Sep-22	2025
Bruce Alison	Staff Rep	Elected Sep-22	2025
Sophie van Harlingen	Student Rep	Elected Sep-22	Sep-23

### Outgoing Board Members

Geraldine Jenkins	Parent rep	Re-elected Apr-19	Sep-22
Belinda Weber	Parent rep	Elected Apr-19	Sep-22
John Hampshire	Student rep	Elected Sep-21	Sep-22
Wiremu Ngatipa	Staff rep	Elected Jan-21	Sep-22





# Otamatea High School

*Te Kura Tuarua o Otamatea*

Financial Statements  
for the year ended  
31 December 2022



# OTAMATEA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Otamatea High School

## 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.



Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:



Full Name of Principal



Signature of Principal

31 May 2023

Date:



# Otamatea High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	7,684,376	6,916,525	6,453,504
Locally Raised Funds	3	408,996	256,430	432,715
Interest Income		7,666	1,875	1,936
Gain on Sale of Property, Plant and Equipment		1,261		
<b>Total Revenue</b>		<b>8,102,299</b>	<b>7,174,830</b>	<b>6,888,155</b>
<b>Expenses</b>				
Locally Raised Funds	3	247,306	176,565	241,888
Learning Resources	4	5,393,466	5,285,940	4,722,709
Administration	5	1,231,509	806,860	825,737
Finance		3,938	11,000	8,283
Property	6	1,278,686	1,345,680	1,161,004
Loss on Disposal of Property, Plant and Equipment		2,237	-	3
		<b>8,157,142</b>	<b>7,626,045</b>	<b>6,959,624</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(54,843)</b>	<b>(451,215)</b>	<b>(71,469)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(54,843)</b>	<b>(451,215)</b>	<b>(71,469)</b>

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



# Otamatea High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,690,398	1,690,398	1,758,592
Total comprehensive revenue and expense for the year		(54,843)	(451,215)	(71,469)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		28,378	-	3,275
<b>Equity at 31 December</b>		1,663,933	1,239,183	1,690,398
Accumulated comprehensive revenue and expense		1,544,163	1,119,413	1,570,628
Reserves		119,770	119,770	119,770
<b>Equity at 31 December</b>		1,663,933	1,239,183	1,690,398

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.





# Otamatea High School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	851,980	465,903	885,949
Accounts Receivable	8	422,547	441,991	429,715
GST Receivable		48,981	30,500	60,640
Prepayments		46,639	33,000	32,993
Inventories	9	2,329	1,750	1,356
Investments		-	-	-
Funds Receivable for Capital Works Projects	15	47,554	50,000	9,484
		1,420,030	1,023,144	1,420,137
<b>Current Liabilities</b>				
Accounts Payable	11	605,803	524,000	547,670
Revenue Received in Advance	12	66,884	120,000	149,230
Provision for Cyclical Maintenance	13	136,615	180,000	175,701
Finance Lease Liability	14	66,370	-	41,745
Funds held on behalf of Transport Cluster	16	202,810	125,000	127,343
		1,078,482	949,000	1,041,689
<b>Working Capital Surplus/(Deficit)</b>		341,548	74,144	378,448
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,586,434	1,390,039	1,488,089
		1,586,434	1,390,039	1,488,089
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	186,955	160,000	159,579
Finance Lease Liability	14	77,094	65,000	16,560
		264,049	225,000	176,139
<b>Net Assets</b>		1,663,933	1,239,183	1,690,398
<b>Equity</b>		1,663,933	1,239,183	1,690,398

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



# Otamatea High School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,176,803	2,424,850	2,034,422
Locally Raised Funds		327,027	368,223	494,685
Goods and Services Tax (net)		11,659	(34,157)	(64,298)
Payments to Employees		(1,534,391)	(1,475,236)	(1,341,114)
Payments to Suppliers		(1,856,122)	(1,218,268)	(901,488)
Interest Paid		(3,938)	(11,000)	(8,283)
Interest Received		6,783	2,346	2,407
Net cash from/(to) Operating Activities		127,821	56,758	216,331
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,261	-	
Purchase of Property Plant & Equipment (and Intangibles)		(146,434)	(134,737)	(67,234)
Proceeds from Sale of Investments		-	216,231	216,231
Net cash from/(to) Investing Activities		(145,173)	81,494	148,997
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		28,378	-	3,275
Finance Lease Payments		(82,392)	(51,246)	(90,514)
Funds Administered on Behalf of Third Parties		37,397	75,000	(176,728)
Net cash from/(to) Financing Activities		(16,617)	23,754	(263,967)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(33,969)</b>	<b>162,006</b>	<b>101,361</b>
Cash and cash equivalents at the beginning of the year	7	885,949	303,897	784,588
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>851,980</b>	<b>465,903</b>	<b>885,949</b>

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.





# Otamatea High School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial 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 13.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



### **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

#### **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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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, school uniforms and canteen supplies. 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) 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:

Board Owned Buildings  
Furniture and equipment  
Information and communication technology  
Motor vehicles  
Leased assets held under a Finance Lease  
Library resources

40 years  
10–15 years  
5 years  
5 years  
Term of Lease  
12.5% Diminishing value



#### **j) Impairment of Property, Plant, and Equipment**

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 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.

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.

#### **k) Accounts Payable**

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

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

Employee 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to revenue 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.

#### **n) Funds held for Capital works**

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

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

#### **o) 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 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 Transport Cluster), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

BDO Northland  
Assurance 



**p) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable and finance lease 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.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services Received In-kind**

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





## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,851,946	2,229,125	2,196,193
Teachers' Salaries Grants	3,737,489	3,674,420	3,333,346
Use of Land and Buildings Grants	835,904	732,255	732,254
Other Government Grants	259,037	280,725	191,711
	<u>7,684,376</u>	<u>6,916,525</u>	<u>6,453,504</u>

The school has opted in to the donations scheme for this year. Total amount received was \$70,650.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	37,213	-	17,594
Fees for Extra Curricular Activities	244,484	65,510	243,626
Trading	57,686	41,250	41,388
Other Revenue	69,613	149,670	130,107
	<u>408,996</u>	<u>256,430</u>	<u>432,715</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	122,778	73,405	145,982
Trading	61,337	49,830	49,205
Other Locally Raised Funds Expenditure	63,191	53,330	46,701
	<u>247,306</u>	<u>176,565</u>	<u>241,888</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>161,690</u>	<u>79,865</u>	<u>190,827</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	401,953	390,195	305,186
Equipment Repairs	15,219	15,750	19,888
Information and Communication Technology	31,549	27,895	4,338
Library Resources	1,537	1,000	1,145
Employee Benefits - Salaries	4,715,958	4,636,100	4,179,148
Staff Development	13,847	20,000	10,988
Depreciation	213,403	195,000	202,016
	<u>5,393,466</u>	<u>5,285,940</u>	<u>4,722,709</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,136	9,135	8,870
Board Fees	2,545	3,645	3,191
Board Expenses	8,078	9,340	47,379
Communication	11,033	13,250	17,327
Consumables	12,007	22,800	32,681
Operating Lease	9,041	9,015	10,710
Other	791,884	434,905	414,740
Employee Benefits - Salaries	354,247	272,135	267,865
Insurance	26,635	25,730	16,266
Service Providers, Contractors and Consultancy	6,903	6,905	6,708
	<u>1,231,509</u>	<u>806,860</u>	<u>825,737</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	26,621	24,855	23,234
Cyclical Maintenance Provision	11,221	51,500	37,851
Grounds	10,996	10,500	9,221
Heat, Light and Water	58,586	52,500	45,090
Rates	13,661	12,200	12,845
Repairs and Maintenance	108,564	223,765	82,539
Use of Land and Buildings	835,904	732,255	732,254
Employee Benefits - Salaries	213,133	238,105	217,970
	<u>1,278,686</u>	<u>1,345,680</u>	<u>1,161,004</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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	583,360	315,903	669,068
Short-term Bank Deposits	268,620	150,000	216,881
Cash and cash equivalents for Statement of Cash Flows	<u>851,980</u>	<u>465,903</u>	<u>885,949</u>

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

Of the \$851,980 Cash and Cash Equivalents, \$10,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$851,980 Cash and Cash Equivalents, \$202,810 is held by the School on behalf of the Otamatea Transport cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.



## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	11,959	86,450	2,300
Receivables from the Ministry of Education	49,833	85,000	65,820
Transport Receivable	24,140	-	84,009
Interest Receivable	883	-	-
Teacher Salaries Grant Receivable	335,732	270,541	277,586
	<u>422,547</u>	<u>441,991</u>	<u>429,715</u>
Receivables from Exchange Transactions	36,982	86,450	86,309
Receivables from Non-Exchange Transactions	385,565	355,541	343,406
	<u>422,547</u>	<u>441,991</u>	<u>429,715</u>

## 9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	131	1,750	121
School Uniforms	1,106	-	1,235
Canteen	1,092	-	-
	<u>2,329</u>	<u>1,750</u>	<u>1,356</u>

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## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	116,200	-	-	-	-	116,200
Buildings	846,008	-	-	-	(33,880)	812,128
Furniture and Equipment	364,263	113,803	-	-	(59,490)	418,576
Information and Communication Technology	67,994	27,036	-	-	(26,616)	68,414
Motor Vehicles	30,513	-	-	-	(10,793)	19,720
Leased Assets	63,111	169,788	(2,237)	-	(82,204)	148,458
Library Resources	-	3,358	-	-	(420)	2,938
<b>Balance at 31 December 2022</b>	<b>1,488,089</b>	<b>313,985</b>	<b>(2,237)</b>	<b>-</b>	<b>(213,403)</b>	<b>1,586,434</b>

The net carrying value of equipment held under a finance lease is \$144,165 (2021: \$63,111).

The net carrying value of motor vehicles held under a finance lease is \$19,720 (2021: \$30,513).

### Restrictions

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 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	116,200	-	116,200	116,200	-	116,200
Buildings	1,355,194	(543,066)	812,128	1,355,194	(509,186)	846,008
Furniture and Equipment	1,280,956	(862,380)	418,576	1,176,537	(812,274)	364,263
Information and Communication Technology	413,738	(345,324)	68,414	386,703	(318,709)	67,994
Motor Vehicles	77,065	(57,345)	19,720	77,065	(46,552)	30,513
Leased Assets	358,126	(209,668)	148,458	407,353	(344,242)	63,111
Library Resources	8,557	(5,619)	2,938	5,459	(5,459)	-
<b>Balance at 31 December</b>	<b>3,609,836</b>	<b>(2,023,402)</b>	<b>1,586,434</b>	<b>3,524,511</b>	<b>(2,036,422)</b>	<b>1,488,089</b>

## 11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	210,841	200,000	222,577
Accruals	9,474	9,000	9,209
Employee Entitlements - Salaries	348,446	275,000	281,851
Employee Entitlements - Leave Accrual	37,042	40,000	34,033
	<b>605,803</b>	<b>524,000</b>	<b>547,670</b>
Payables for Exchange Transactions	605,803	524,000	547,670
	<b>605,803</b>	<b>524,000</b>	<b>547,670</b>

The carrying value of payables approximates their fair value.



## 12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	66,884	120,000	149,230
	66,884	120,000	149,230

## 13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	335,280	335,280	298,171
Increase to the Provision During the Year	53,733	51,500	37,851
Use of the Provision During the Year	(44,513)	(46,780)	(742)
Other Adjustments	(20,930)	-	-
Provision at the End of the Year	323,570	340,000	335,280
Cyclical Maintenance - Current	136,615	180,000	175,701
Cyclical Maintenance - Non current	186,955	160,000	159,579
	323,570	340,000	335,280

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

## 14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	77,543	-	45,209
Later than One Year and no Later than Five Years	83,042	65,000	17,252
Future Finance Charges	(17,121)	-	(4,156)
	143,464	65,000	58,305
<b>Represented by</b>			
Finance lease liability - Current	66,370	-	41,745
Finance lease liability - Non current	77,094	65,000	16,560
	143,464	65,000	58,305

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## 15. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Classroom Upgrades		(9,484)	214,196	(252,266)	-	(47,554)
Totals		(9,484)	214,196	(252,266)	-	(47,554)

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

-  
(47,554)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Classroom Upgrades		161,580	717,586	(888,650)	-	(9,484)
Carpark/Courts		24,147	-	(23,173)	(974)	-
Heating/Lighting/Electrical		(14,004)	-	(15,215)	29,219	-
Totals		171,723	717,586	(927,038)	28,245	(9,484)

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

-  
(9,484)

## 16. Funds Held on Behalf of Transport Network

Otamatea High School is the lead school and holds funds on behalf of the Otamatea Transport cluster, a group of schools funded by the Ministry to share Transport costs.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	127,343	127,343	122,864
Funds Received from MoE	1,395,561		1,330,926
Other Funds Received	58,025		
Total funds received	1,580,929	127,343	1,453,790
Funds Spent on Behalf of the Cluster	1,378,119	2,343	1,326,447
Funds remaining	202,810	125,000	127,343
Distribution of Funds Estimation			
Kaiwaka School	38,534	23,750	24,629
Maungaturoto School	28,393	17,500	17,308
Otamatea High School	95,321	58,750	59,869
Paparoa School	26,365	16,250	16,797
Funds Held at Year End	202,810	125,000	127,343

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## 17. Related Party Transactions

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

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



## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,545	3,191
<i>Leadership Team</i>		
Remuneration	524,684	491,487
Full-time equivalent members	4	4
Total key management personnel remuneration	527,229	494,678

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (4 members) that meet one week prior to each full meeting. 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	160 - 170	60 - 70
Benefits and Other Emoluments	1 - 5	0 - 5
Termination Benefits	-	-

#### Principal 2

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	-	40 - 50
Benefits and Other Emoluments	-	0 - 5
Termination Benefits	-	20 - 30

#### 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
120 - 130	0	1
110 - 120	7	2
100 - 110	8	9
	15	12

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



## 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	-	\$30,000
Number of People	-	1

## 20. Contingencies

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

There is a potential personal grievance case pending over an employment matter. (2021: There is a personal grievance case pending over an employment matter. The legal view is that there is no validity to the personal grievance. Possibly there may be personal grievances arising from staff who have had their employment terminated or changed due to not meeting the requirements of the Covid-19 Public Health Response (Vaccination) Order 2021. The insurers have been notified.)

### 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.

### Additional Funding Wash-up Payment

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 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.

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## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2021: nil.)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	851,980	465,903	885,949
Receivables	422,547	441,991	429,715
Total Financial assets measured at amortised cost	<u>1,274,527</u>	<u>907,894</u>	<u>1,315,664</u>

### Financial liabilities measured at amortised cost

Payables	605,803	524,000	547,670
Finance Leases	143,464	65,000	58,305
Total Financial Liabilities Measured at Amortised Cost	<u>749,267</u>	<u>589,000</u>	<u>605,975</u>

## 23. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Northland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

## 24. Comparatives

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







# Otamatea High School

*Te Kura Tuarua o Otamatea*

Analysis of Variance  
2023 for the 2022 academic year



Focus: Teaching and Learning				
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)	
Consult with our OHS Māori communities, through stronger partnerships, to co-construct a vision of success for our Māori students.	Consultation was started in the form of informal meet and greet style interviews where parents and whānau were able to complete a short questionnaire regarding visions of success for their rangatahi.	No variance	Continue with consultation. The initial stages produced very broad ideas of success which need to be made more specific. For example, when asked what success looks like for their rangatahi, many whānau said “they are happy”. We need specific ideas around what makes rangatahi happy and how we as a school can support that.	
Develop a reporting model for Māori students that includes student achievement, engagement, attendance, retention, behaviour, and schoolwide participation	Not developed.	COVID disrupted 2022 plans so other goals were prioritised.	Will consider doing this in the future when the OHS strategic plan for the success of Māori students has been developed.	
Complete the refurbishment of B-Block	Not full completed as at the end of 2022	Contractors had a number of defects to attend to.	All work completed as at February 2023. Awaiting CCC from the KDC.	
Develop a new 10 Year Property Plan	Done	No Variance	5YA approved	
Develop an enrolment scheme to be in place effective 1 January 2023 to reduce future overcrowding	Done	No Variance	Enrolment scheme now in place for out of home zone enrolments.	
Develop a plan for all Y10-13 students to Bring a Chromebook	Plan developed. Students and families communicated with to bring a	We now have less than 20 students who are not able to bring a chromebook to school each day.	As there were more students that needed chromebooks than we anticipated, we will need to review numbers of chromebooks	



to school (BaCtS) each day, for implementation in 2023	chromebook to school each day. Families who cannot provide a chromebook for their child to communicate this with HC. -Currently working through long term loan chromebook needs.		and leases to provide these students with older, deprovisioned chromebooks. Spreadsheet with needs provided to Principal.
Review the school's annual budgeting process	In progress	Draft budget completed for January 2023 BOT meeting	Continue to refine internal processes to aim for budget approval for start of 2023
Develop a plan for an internal Ka Ora, Ka Ako - Healthy Lunches delivery model	In progress. Have met with HSC and MOE regarding fitout and funding. We cannot progress without a timeline for	Delays with building works. Delays in 5YA projects (need new classrooms to be on site and useable before Kitchen work can start).	
Implement the 2021 syndicate recommendations for the Y7 and 8 mathematics programmes.	Based on the review and after further investigation, a number of changes were implemented in 2022 and/or will be in 2023.	Changes made in line with Syndicate Head's expectations	Embed the 2022 changes, and implement the 2023 changes to English, mathematics and social studies programmes
Replace PAT assessments with the BASE7 start of year value added assessment	Done	No Variance	Will administer the CAM value added tests with this cohort at the end of Year 8 this year. Will continue to do Base 7 testing at the start of each year with the new cohort.
Identify Y7 & 8 target students early and put programmes in place to address the needs of these students (prioritising literacy and numeracy)	Done for core subjects of English, Mathematics and Social Studies.	No Variance	Literacy support rotations and ALiM programme in place for 2023 to continue to identify and support these students.
Embed the four new cross curricular unit plans in year 9	Done	No variance	Departments will alter and enhance their courses as needed each year.
Develop the new year 9 graduate certificate with DAME type grades to replace curriculum level grades.	Done	No variance	it is set up and ready to embed this year.

Replace PAT assessments with the BASE9 start of year value added assessment	Done	No Variance	Will administer the CAM value added tests with this cohort at the end of Year 10 this year. Will continue to do Base 9 testing at the start of each year with each cohort.
Review Level 1 NCEA Achievement Standards including new literacy and numeracy corequisites	Review started primarily through the use of the NCEA Accord days	The MOE and NZQA delayed full implementation of the new NCEA level 1 standards to 2024 due to COVID.	Review will be completed in 2023 with a view to having Y10s who are ready to sit the new literacy and numeracy standards.
Review the following: (i) Assessment Procedures - A Guide for Teachers, (ii) Assessment Procedures and Requirements in the Senior School, (iii) Assessment Procedures in the Junior School	Still in progress. (ii) completed.	COVID disrupted 2022 plans so other goals were prioritised. Roll growth and workload for AP's in their first year in the job were also factors.	Some updates have been made and others are planned. The MNA audit was very helpful in identifying useful changes to (i) and (ii).
Review and redesign the two Tai Tokerau Trades Academies programmes	Review began but not completed	Developing the internal healthy lunches delivery model delayed to 2023 due to MOE delay in providing additional classrooms, which delayed the Hospitality Academy review. Construction Academy reviewed successfully.	Develop an internal delivery model for the healthy lunches programme in term 3, and develop aspects of the hospitality academy programme around this.  Move Construction academy into the shed, double the number of timetabled lines for these students, and being project work with these students.
Implement the NZ curriculum refresh changes to reflect local tikanga, mātauranga Māori and te ao Māori, starting with the new Aotearoa New Zealand's histories content.	Done	No Variance	A staff member planned and delivered several staff PLD sessions on NZ Histories and they are part of the Social studies programme. There was a PLD session from a visiting kura principal. The Kahui ako staff PLD day had 2 speakers sharing their knowledge of this content.



				New Y9 units incorporate mātauranga Māori and all departments look for opportunities to weave this into their programmes at all levels. This is certainly a focus in the new NCEA Level 1 courses being planned, to start in 2024.
Develop a schoolwide literacy improvement strategic plan.	Literacy strategic plan developed	No Variance		Implementation of the plan underway. Review in 2024 and 2025
Review the school's careers programme to ensure learners/ākongā have the skills, knowledge and pathways to succeed in work.	Done	No variance		A summary report of the review will now be written for the principal
Use the professional standards to develop a Quality Practice Template with teaching staff and build these into the school's Professional Growth Cycle (PGC).	Done	Completed at the beginning of 2022 in conjunction with all teachers.		Continue to use the QPT as part of the schoolwide PGC process.
Build a Relational Based Pedagogical Culture among teaching staff.	Done - PLD hours successfully applied for. Hours used to engage Cognition Edu	No variance		
Build a staff culture of continual improvement in te reo Māori me ōna tikanga Māori	Done (However, the nature of this is that it is always ongoing).	No variance		OHS staff have been having te reo, NZ histories and tikanga PLD sessions from our staff experts. Staff visit the marae for a staff only day every second year with the focus of the PLD being NZ histories, local tikanga, mātauranga Māori, te reo and te ao Māori. We have a te kotahitanga group, which all staff are invited to be a part of, which oversees (and advises) much of te ao Māori in our school.



Review community feedback and consultation processes	Done. Increased coverage through social media and the school website, as well as usual channels via email and Te Panui	Community feedback is very dependent on the topic. Extensive feedback on the cell phone policy, reasonable response on the development of a Māori strategic plan, yet very little on the development of the new strategic plan.	Will continue to review to ensure we are consulting widely.
Consult with the community in the development of the 2023-2025 Strategic Plan	Done although the response was poor.	Feel that the community has confidence in the BOT's ability to set the strategic direction of the school.	Will consult again at the end of 2023 for the 2024-2026 strategic plan.
Develop the school's vision statement "Kia mataara ki te Ao/Ready for the World"	In progress. Initial design work completed and Visual Designer in Whangarei lined up.	COVID delays meant that this was not a 2022 priority.	Will continue to develop in 2023.
Research school-wide bullying prevention programmes	Done.	Decided to implement Kiva in 2023 for all year 7 and 8 students.	All year 7 and 8 students will have 1 hour per fortnight of taught bullying prevention classes.
Complete the OHS staff and student wellbeing frameworks	Draft framework completed	A digital OHS Framework for Haurora/well being developed as a Google site, built on the Te Whare Tapa Wha model.	Will continue to develop as a living, organic wellbeing framework for staff and students
Prioritise the management of COVID-19 to minimise the disruption to teaching and learning.	Done. School was open for all days for all year levels when not in lockdown.	Covid-19 demands were prioritised yet balanced with the need to have teachers in front of students.	Aim to get attendance levels back up to 90% in 2023
Review all pastoral care systems including behaviour, attendance, reward system and uniform through a restorative lens	In progress. Stage 1 completed for behaviour matters.	COVID disruptions and the appointment of a new DP in charge of pastoral care resulted in the whole review not being completed.	New procedures, expectations and reporting developed in 2023 for stage 1 review. Attendance (stage 2) to be reviewed in 2023
Develop a school culture of continual improvement in the success of school events.	Not done	Covid disrupted these plans	Goal set for 2023

# Otamatea High School

## Kiwisport Funding Report 2022

The Kiwisport grant is received each year through the operations grant entitlement. The school uses this funding to help employ a Sports Coordinator. For 2022 the hours of work for the Sports Coordinator were 35 hours per week, term time only.

The Sports Coordinator's role is to ensure that students have good access to sporting opportunities. Funding organisations are applied for, such as the Rural Travel Fund and various local charities to support sport at the school.

The Sports Coordinator submits a report to Sport Northland on an annual basis.

A handwritten signature in black ink, appearing to be 'DS' with a large loop and a horizontal stroke extending to the right.

Dirk Smyth  
Principal  
Otamatea High School

## Otamatea High School

### Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Health and safety policies that are regularly reviewed and updated as necessary. Risk assessments - identifying and assessing potential risks to the health and safety of staff and students and taking appropriate steps to mitigate these risks. Providing safe facilities. Providing support for staff such as first aid training, emergency response procedures, and managing student behaviour. EAP services. Providing support for students including access to counselling services and health promotion activities.
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. This includes recruitment, training, promotion, performance management and career development
How do you practise impartial selection of suitably qualified persons for appointment?	We follow a fair and transparent recruitment process and use objective criteria to assess candidates' suitability for the job. All forms of bias are avoided.
How are you recognising, <ul style="list-style-type: none"><li>- The aims and aspirations of Maori,</li><li>- The employment requirements of Maori, and</li><li>- Greater involvement of Maori in the Education service?</li></ul>	We have a range of policies and practices that promote inclusion and cultural responsiveness. We have partnerships with the Otamatea Marae and Te Uri o Hau. We are currently developing a three year strategic plan for the success of Māori students, as Māori.
How have you enhanced the abilities of individual employees?	We do this by providing opportunities for professional development and growth, and by providing opportunities for leadership development.
How are you recognising the employment requirements of women?	We have policies and practices that promote gender equality and create a supportive work environment. We promote work-life balance and provide support for parental leave.
How are you recognising the employment requirements of persons with disabilities?	We have policies and practices that promote accessibility, inclusion, and support.



Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF OTAMATEA HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Otamatea High School (the School). The Auditor-General has appointed me, Adelle Wilson using the staff and resources of BDO Northland to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

**PARTNERS:** Adelle Wilson    Greg Atkins    Angela Edwards    Scott Kennedy    Robyn Terlesk

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In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Kiwi Sport Statement, the Statement of Responsibility, Statement of Compliance with Employment Policy, the Analysis of Variance report and the list of Trustees, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink that reads 'Adelle Wilson'.

Adelle Wilson  
BDO Northland  
On behalf of the Auditor-General  
Whangarei, New Zealand