

# OTAMATEA HIGH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

### School Directory

<b>Ministry Number:</b>	21
<b>Principal:</b>	Todd Malcolm
<b>School Address:</b>	120 Bickerstaff Road, Maungaturoto
<b>School Postal Address:</b>	PO Box 64, Maungaturoto
<b>School Phone:</b>	09 431 8230
<b>School Email:</b>	<a href="mailto:ohs@otamatea.school.nz">ohs@otamatea.school.nz</a>
<b>Accountant / Service Provider:</b>	Edtech Financial Services Ltd

### Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Llewellyn Smart	Presiding Member	Elected	Sep-25
Todd Malcolm	Principal	ex Officio	
Matthew Browne	Parent Representative	Elected	Sep-25
Roger Bull	Parent Representative	Elected	Sep-25
Callum Smith	Parent Representative	Elected	Sep-24
Bruce Alison	Staff Representative	Elected	Sep-25

# OTAMATEA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Otamatea High School

## Statement of Responsibility

For the year ended 31 December 2024

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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 2024 fairly reflects the financial position and operations of the School.


The School's 2024 financial statements are authorised for issue by the Board.

Llew Smart  
Full Name of Presiding Member

Signed by:  
  
54FCE5988DD19729  
Signature of Presiding Member

30 May 2025  
Date:

Todd Malcolm  
Full Name of Principal

Signed by:  
  
E8C4D5DAAC49FBE7  
Signature of Principal

30 May 2025  
Date:

# Otamatea High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	10,475,573	9,777,142	9,501,959
Locally Raised Funds	3	539,330	363,040	543,007
Interest		33,340	31,000	27,994
Gain on Sale of Property, Plant and Equipment		-	-	318
<b>Total Revenue</b>		11,048,243	10,171,182	10,073,278
<b>Expense</b>				
Locally Raised Funds	3	320,530	235,895	495,857
Learning Resources	4	7,303,785	7,030,725	6,681,448
Administration	5	1,627,412	1,300,355	1,320,059
Interest		22,464	20,000	19,613
Property	6	1,851,182	1,639,057	1,490,421
Loss on Disposal of Property, Plant and Equipment		2,576	-	173
<b>Total Expense</b>		11,127,949	10,226,032	10,007,571
<b>Net Surplus / (Deficit) for the year</b>		(79,706)	(54,850)	65,707
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(79,706)	(54,850)	65,707

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,858,982	1,858,983	1,663,933
Total comprehensive revenue and expense for the year		(79,706)	(54,850)	65,707
Contributions from the Ministry of Education		76,982	-	-
Distributions to the Ministry of Education		-	-	(87,963)
Contribution - Furniture and Equipment Grant		-	-	217,305
<b>Equity at 31 December</b>		1,856,258	1,804,133	1,858,982
Accumulated comprehensive revenue and expense		1,736,489	1,684,363	1,739,213
Reserves		119,769	119,770	119,769
<b>Equity at 31 December</b>		1,856,258	1,804,133	1,858,982

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.



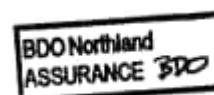
# Otamatea High School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	3,144,294	879,236	1,062,793
Accounts Receivable	8	434,968	425,640	439,128
GST Receivable		-	75,000	104,271
Prepayments		66,382	47,500	49,300
Inventories	9	927	2,000	1,967
Investments	10	127,972	350,000	121,803
Funds Receivable for Capital Works Projects	17	-	-	1,078
		3,774,543	1,779,376	1,780,340
<b>Current Liabilities</b>				
GST Payable		250,530	-	-
Accounts Payable	12	794,328	729,500	767,370
Revenue Received in Advance	13	18,498	50,000	53,462
Provision for Cyclical Maintenance	14	78,901	250,000	260,615
Finance Lease Liability	15	101,180	80,000	100,673
Funds held in Trust	16	96,715	315,000	314,528
Funds held for Capital Works Projects	17	2,190,143	70,000	101,952
		3,530,295	1,494,500	1,598,600
<b>Working Capital Surplus/(Deficit)</b>		244,248	284,876	181,740
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,866,266	1,669,257	1,784,257
		1,866,266	1,669,257	1,784,257
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	190,998	50,000	21,485
Finance Lease Liability	15	63,258	100,000	85,530
		254,256	150,000	107,015
<b>Net Assets</b>		1,856,258	1,804,133	1,858,982
<b>Equity</b>		1,856,258	1,804,133	1,858,982

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

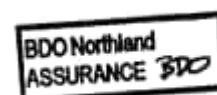
## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,964,526	3,108,290	2,893,309
Locally Raised Funds		537,553	348,997	576,958
Goods and Services Tax (net)		354,801	29,271	(55,290)
Payments to Employees		(1,939,555)	(1,805,521)	(1,626,210)
Payments to Suppliers		(1,390,566)	(1,293,504)	(1,502,196)
Interest Paid		(22,464)	(20,000)	(19,613)
Interest Received		33,958	31,017	27,360
Net cash from/(to) Operating Activities		538,253	398,550	294,318
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(195,170)	(592,982)	(335,203)
Purchase of Investments		(6,169)	(228,197)	(121,803)
Net cash from/(to) Investing Activities		(201,339)	(821,179)	(457,006)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	(217,305)	188,927
Finance Lease Payments		(127,497)	486,779	(92,117)
Funds Administered on Behalf of Other Parties		1,872,084	(30,402)	276,691
Net cash from/(to) Financing Activities		1,744,587	239,072	373,501
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>2,081,501</b>	<b>(183,557)</b>	<b>210,813</b>
Cash and cash equivalents at the beginning of the year	7	1,062,793	1,062,793	851,980
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>3,144,294</b>	<b>879,236</b>	<b>1,062,793</b>

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

The above 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 2024

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### 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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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.





# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### ***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***

The 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 15. Future operating lease commitments are disclosed in note 22.

#### ***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.



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### 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**

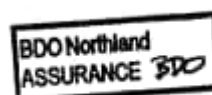
Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue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



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### **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 School's 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 are 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) Investments**

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

### **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.



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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**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	40 years
Furniture and Equipment	10–15 years
Information and Communication Technology	5 years
Motor Vehicles	5-10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

**k) 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 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **n) Revenue Received in Advance**

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

### **o) Funds Held in Trust**

Funds are held in trust where they have been received by the 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.

### **p) Funds Held for Capital Works**

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



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### q) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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.

### r) 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.

### s) 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 statement of cash flows.

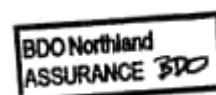
Commitments and contingencies are disclosed exclusive of GST.

### t) Budget Figures

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

### u) 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.



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,749,190	2,662,370	2,608,378
Teachers' Salaries Grants	5,199,189	5,187,510	4,818,133
Use of Land and Buildings Grants	1,366,041	1,004,137	1,004,137
Ka Ora, Ka Ako - Healthy School Lunches Programme	949,472	703,365	806,471
Other Government Grants	211,681	219,760	264,840
	<u>10,475,573</u>	<u>9,777,142</u>	<u>9,501,959</u>

### 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
<b>Revenue</b>	\$	\$	\$
Donations and Bequests	39,479	-	31,809
Fees for Extra Curricular Activities	352,808	292,450	340,176
Trading	126	500	64,129
Other Revenue	146,917	70,090	106,893
	<u>539,330</u>	<u>363,040</u>	<u>543,007</u>
<b>Expense</b>			
Extra Curricular Activities Costs	203,349	235,395	208,630
Trading	196	500	67,240
Other Locally Raised Funds Expenditure	116,985	-	219,987
	<u>320,530</u>	<u>235,895</u>	<u>495,857</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>218,800</u>	<u>127,145</u>	<u>47,150</u>



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	536,260	475,420	494,622
Information and Communication Technology	45,609	44,540	29,901
Employee Benefits - Salaries	6,378,810	6,255,515	5,868,462
Staff Development	34,025	23,250	16,248
Other Learning Resources	15,782	17,000	16,379
Depreciation	293,299	215,000	255,836
	<u>7,303,785</u>	<u>7,030,725</u>	<u>6,681,448</u>

### 5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	13,549	9,410	9,410
Board Fees and Expenses	25,193	18,705	8,580
Operating Leases	8,288	9,045	9,041
Other Administration Expenses	147,094	132,170	136,113
Employee Benefits - Salaries	442,978	387,445	311,845
Insurance	33,082	32,460	31,247
Service Providers, Contractors and Consultancy	7,756	7,755	7,352
Ka Ora, Ka Ako - Healthy School Lunches Programme	949,472	703,365	806,471
	<u>1,627,412</u>	<u>1,300,355</u>	<u>1,320,059</u>





# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	40,231	37,900	29,413
Cyclical Maintenance	(12,201)	51,500	(34,270)
Heat, Light and Water	37,057	63,000	56,872
Rates	23,482	22,060	18,786
Repairs and Maintenance	47,414	95,190	132,884
Use of Land and Buildings	1,366,041	1,004,137	1,004,137
Employee Benefits - Salaries	337,420	351,270	268,081
Other Property Expenses	11,738	14,000	14,518
	<u>1,851,182</u>	<u>1,639,057</u>	<u>1,490,421</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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	3,144,294	879,236	1,062,793
Cash and cash equivalents for Statement of Cash Flows	<u>3,144,294</u>	<u>879,236</u>	<u>1,062,793</u>

Of the \$3,144,294 Cash and Cash Equivalents, \$2,185,943 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$3,144,294 Cash and Cash Equivalents, \$96,715 is held by the School on behalf of the Otamatea transport Network. Transport Network. See note 16 for details of how the funding received for the cluster has been spent in the year.



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	4,222	25,000	13,269
Receivables from the Ministry of Education	5,782	-	1,150
Interest Receivable	899	1,500	1,517
Banking Staffing Underuse	-	-	8,287
Teacher Salaries Grant Receivable	424,065	375,000	390,765
Transport Receivables	-	24,140	24,140
	<u>434,968</u>	<u>425,640</u>	<u>439,128</u>
Receivables from Exchange Transactions	5,121	50,640	38,926
Receivables from Non-Exchange Transactions	429,847	375,000	400,202
	<u>434,968</u>	<u>425,640</u>	<u>439,128</u>

### 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	-	-	119
School Uniforms	927	2,000	1,123
Canteen	-	-	725
	<u>927</u>	<u>2,000</u>	<u>1,967</u>

### 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	127,972	350,000	121,803
Total Investments	<u>127,972</u>	<u>350,000</u>	<u>121,803</u>



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Land	116,200	-	-	-	-	<b>116,200</b>
Buildings	778,248	74,927	-	-	(34,651)	<b>818,524</b>
Furniture and Equipment	591,532	42,591	(229)	-	(80,010)	<b>553,884</b>
Information and Communication Technology	103,961	145,758	(1,186)	-	(45,186)	<b>203,347</b>
Motor Vehicles	8,927	2,773	-	-	(5,662)	<b>6,038</b>
Leased Assets	179,669	105,733	-	-	(126,457)	<b>158,945</b>
Library Resources	5,720	6,102	(1,161)	-	(1,333)	<b>9,328</b>
	<b>1,784,257</b>	<b>377,884</b>	<b>(2,576)</b>	<b>-</b>	<b>(293,299)</b>	<b>1,866,266</b>

The net carrying value of furniture and equipment held under a finance lease is \$158,945 (2023: \$179,669)

#### Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land	116,200	-	<b>116,200</b>	116,200	-	<b>116,200</b>
Buildings	1,430,121	(611,597)	<b>818,524</b>	1,355,194	(576,946)	<b>778,248</b>
Furniture and Equipment	1,556,710	(1,002,826)	<b>553,884</b>	1,515,861	(924,329)	<b>591,532</b>
Information and Communication Technology	606,051	(402,704)	<b>203,347</b>	482,573	(378,612)	<b>103,961</b>
Motor Vehicles	78,938	(72,900)	<b>6,038</b>	76,165	(67,238)	<b>8,927</b>
Leased Assets	598,714	(439,769)	<b>158,945</b>	492,982	(313,313)	<b>179,669</b>
Library Resources	15,528	(6,200)	<b>9,328</b>	11,827	(6,107)	<b>5,720</b>
	<b>4,402,262</b>	<b>(2,535,996)</b>	<b>1,866,266</b>	<b>4,050,802</b>	<b>(2,266,545)</b>	<b>1,784,257</b>



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	282,450	290,000	313,394
Accruals	13,548	9,500	9,410
Banking Staffing Overuse	13,593	-	-
Employee Entitlements - Salaries	429,093	380,000	394,948
Employee Entitlements - Leave Accrual	55,644	50,000	49,618
	<u>794,328</u>	<u>729,500</u>	<u>767,370</u>
Payables for Exchange Transactions	794,328	729,500	767,370
	<u>794,328</u>	<u>729,500</u>	<u>767,370</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Other revenue in Advance	18,498	50,000	53,462
	<u>18,498</u>	<u>50,000</u>	<u>53,462</u>



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	282,100	282,100	323,570
Increase to the Provision During the Year	(12,201)	17,900	41,800
Use of the Provision During the Year	-	-	(7,200)
Other Adjustments	-	-	(76,070)
Provision at the End of the Year	269,899	300,000	282,100
Cyclical Maintenance - Current	78,901	250,000	260,615
Cyclical Maintenance - Non current	190,998	50,000	21,485
	269,899	300,000	282,100

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan. A significant amount of work was scheduled to be performed in the 2024 year. This was reassessed and it was concluded that majority of the property due for work was still in good condition and work has been postponed, while other projects will be performed with the 5YA project.

### 15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	111,773	80,000	113,929
Later than One Year and no Later than Five Years	66,720	100,000	91,271
Future Finance Charges	(14,055)	-	(18,997)
	164,438	180,000	186,203
<b>Represented by</b>			
Finance lease liability - Current	101,180	80,000	100,673
Finance lease liability - Non current	63,258	100,000	85,530
	164,438	180,000	186,203



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 16. Funds Held on Behalf of the Otamatea 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 of Education to share transport costs.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	314,528	315,000	202,810
Funds Received from MOE	1,606,127	-	1,525,992
Other Funds Received	21,918	-	239,018
Total funds received	1,942,573	315,000	1,967,820
Funds Spent on Behalf of the Cluster	1,705,858	-	1,653,292
Funds remaining	236,715	315,000	314,528
Distribution of Funds			
Kaiwaka School	27,060	60,000	59,760
Maungaturoto School	20,288	44,000	44,034
Paparoa School	17,386	148,000	147,878
Otamatea High School	75,266	41,000	40,889
Funds Held at Year End	96,715	315,000	314,528



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 17. 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, and includes retentions on the projects, if applicable.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE H Block Redevelopment		(1,078)	2,147,503	(96,995)	-	2,049,430
MOE Fire Alarm & Bell System Upgrade		14,180	-	(8,410)	-	5,770
MOE Cyclone Remediation		85,878	-	(85,878)	-	-
MOE Temporary Teaching Spaces		1,894	144,868	(10,991)	-	135,771
MOE CCTV Cameras		-	49,938	(49,938)	-	-
MOE E Block Remediation		-	57,300	(57,300)	-	-
MOE G Block/K Block Remediation		-	5,987	(6,814)	-	(827)
Totals		100,874	2,405,596	(316,326)	-	2,190,144

#### Represented by:

Funds Held on Behalf of the Ministry of Education	2,190,971
Funds Receivable from the Ministry of Education	(827)

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE Classroom Upgrades		(47,554)	-	(40,409)	87,963	-
MOE H Block Redevelopment		-	69,421	(70,499)	-	(1,078)
MOE Fire Alarm & Bell System Upgrade		-	20,000	(5,820)	-	14,180
MOE Cyclone Remediation			133,155	(47,277)		85,878
MOE Temporary Teaching Spaces			18,439	(16,545)		1,894
MOE Education Brief			11,520	(11,520)		-
Totals		(47,554)	252,535	(192,070)	87,963	100,874

#### Represented by:

Funds Held on Behalf of the Ministry of Education	101,952
Funds Receivable from the Ministry of Education	(1,078)



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 18. 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.

### 19. Remuneration

#### Key management personnel compensation

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

	2024 Actual	2023 Actual
<i>Board Members</i>	\$	\$
Remuneration	1,955	2,215
<i>Leadership Team</i>		
Remuneration	1,430,886	587,155
Full-time equivalent members	11.00	4.00
Total key management personnel remuneration	1,432,841	589,370

There are 5 members of the Board excluding the Principal. The Board has held 9 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.





# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

*Principal 1*

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	210 - 220
Benefits and Other Emoluments	1 - 5	1 - 5

*Principal 2*

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	-
Benefits and Other Emoluments	1 - 5	-

*Other Employees*

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

	Remuneration \$000	2024 FTE Number	2023 FTE Number
	100 - 110	2.00	10.00
	110 - 120	13.00	10.00
	120 - 130	4.00	4.00
	130 - 140	3.00	0.00
		22.00	24.00

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

**20. 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:

	2024 Actual	2023 Actual
Total	\$10,000	-
Number of People	1	-



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

#### Holidays Act Compliance – Schools Payroll

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

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

#### Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 22. Commitments

#### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$2,620,260 (2023:\$533,690) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
MOE H Block Redevelopment	2,277,632
MOE Fire Alarm & Bell System Upgrade	185,770
MOE Temporary Teaching Spaces	156,858
Total	<u>2,620,260</u>

Capital Works were undertaken during the year on Blocks G and K remediation purposes. Additional work is anticipated in the following year, although the exact value of thees future expenditures remains uncertain.

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

#### (b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

An operating lease with FujiFilm Business NZ Ltd for the rental of a printer.  
The total lease payments incurred during the period were \$16,411 (2023: \$14,635).

An operating lease with Orix NZ Ltd for the rental of a van  
The total lease payments incurred during the period were \$8,288 (2023: \$9,041).



# Otamatea High School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 23. 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	3,144,294	879,236	1,062,793
Receivables	434,968	425,640	439,128
Investments - Term Deposits	127,972	350,000	121,803
Total financial assets measured at amortised cost	3,707,234	1,654,876	1,623,724

#### Financial liabilities measured at amortised cost

Payables	794,328	729,500	767,370
Finance Leases	164,438	180,000	186,203
Total financial liabilities measured at amortised cost	958,766	909,500	953,573

### 24. Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF OTAMATEA HIGH'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 26 that comprise the statement of financial position as at 31 December 2024, 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 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2025. 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.

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 arise from section 134 of the Education and Training Act 2020.

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

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the Board of Trustees listing, Kiwisport Funding, Analysis of Variance, Statement of Compliance with Employment Policy, Report on how the school has given effect to Te Tiriti o Waitangi, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

Auditor has reviewed the Analysis of Variance report and have checked that the figures are materially consistent with the financial statements, and that the written information is not inconsistent with my understanding of the School.



# Otamatea High School

*Te Kura Tuarua o Otamatea*

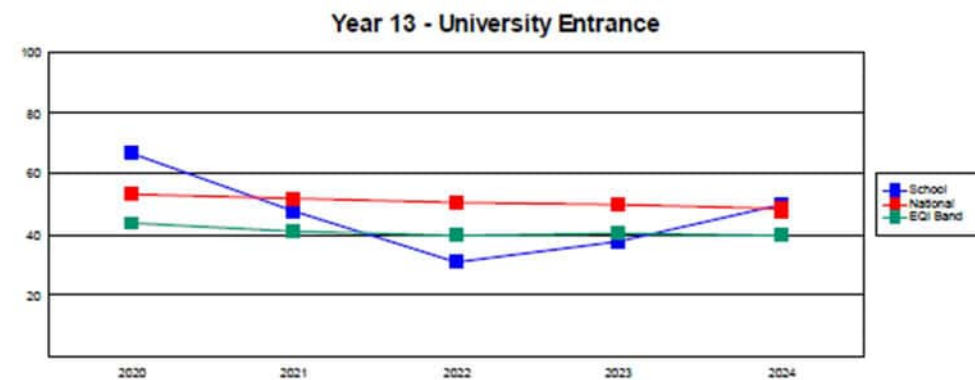
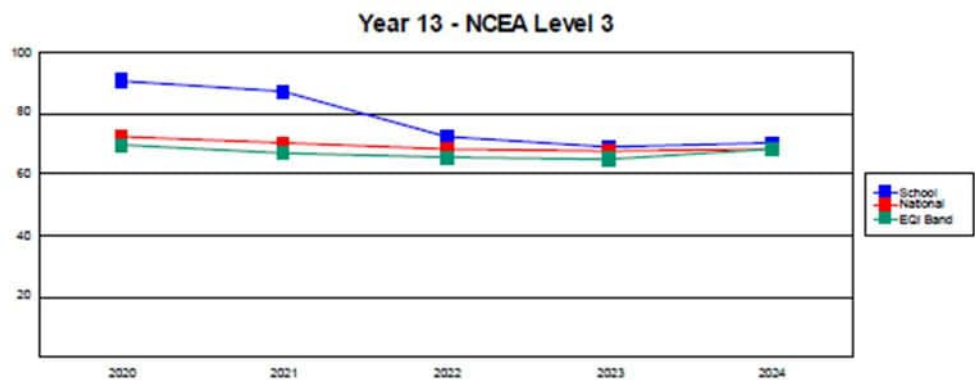
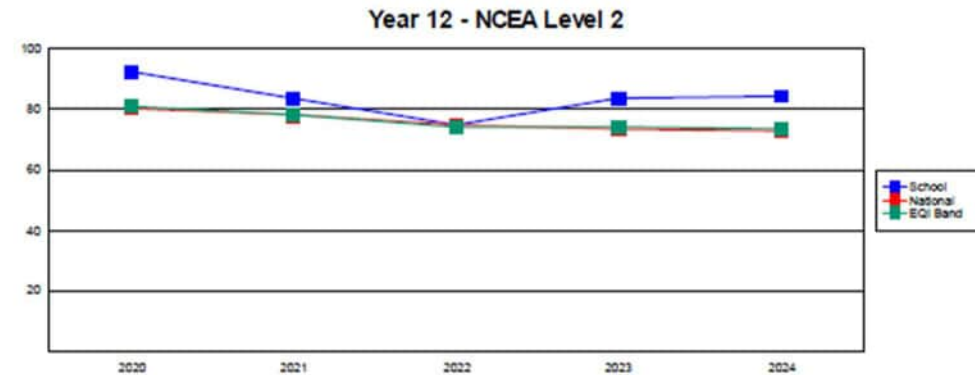
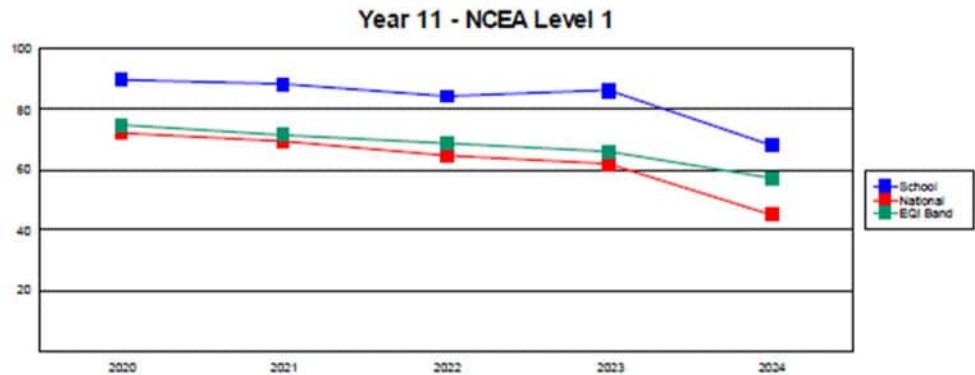
Analysis of Variance  
2025 for the 2024  
academic year

Otamatea High School, 021

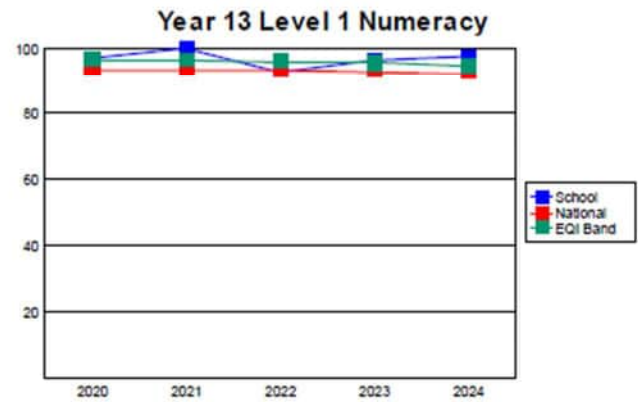
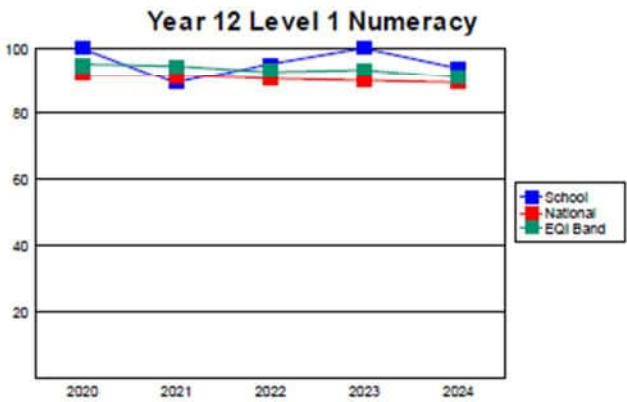
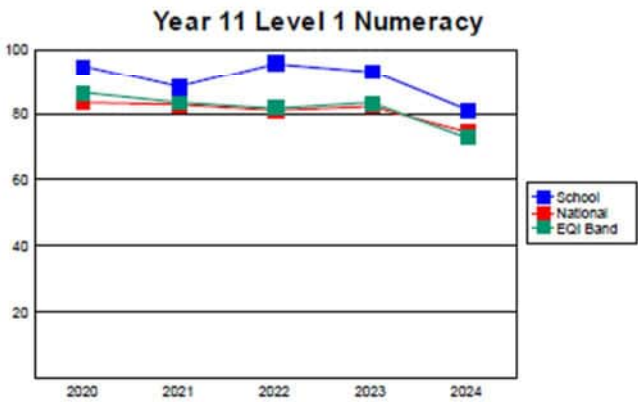
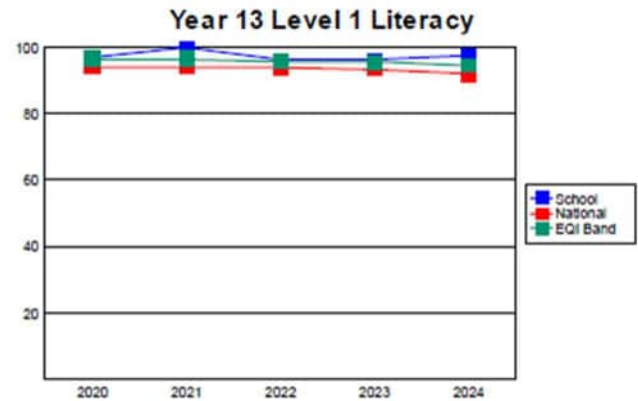
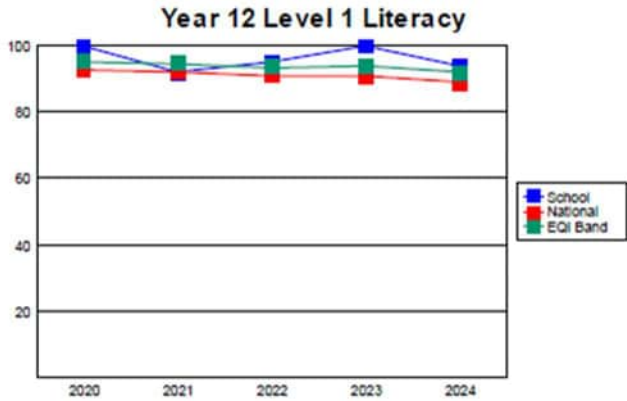
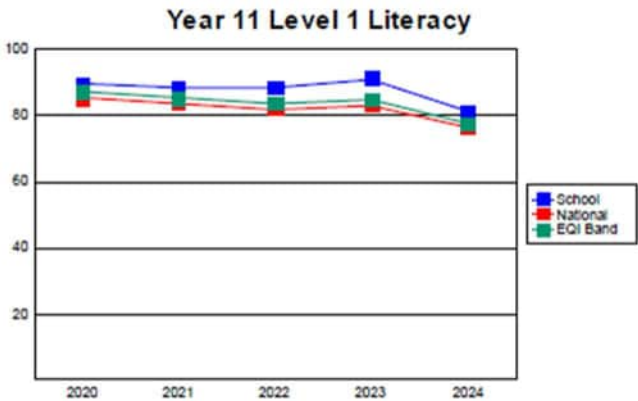


NCEA provisional results:

More accurate data will be available by April once all the late submissions and appeals have been completed. Our provisional results indicate that in all year groups Otamatea High School tracks above the national results and those of our equity band. It is pleasing to see our University Entrance results have markedly improved.



Nationally, the literacy and numeracy results have dipped, due to the more challenging new criteria. Issues with the new system are still being addressed by the ministry and NZQA. Our literacy and numeracy statistics remain above the national results and those of our equity band.



**Strategic Goal 1**

All students will progress and achieve to their highest possible educational potential through the provision of quality teaching and learning programmes

**Annual Targets**

NCEA level 1 pass rate = 90%

NCEA level 2 pass rate = 90%

NCEA level 3 pass rate = 75%

50% of year 9 and 10 students gaining certificate/diploma endorsements

**2024 provisional data (these percentages will increase a little in March)**

NCEA level 1 pass rate = 68.3% (New system – huge drop nationally). See Y11 graph above.

NCEA level 2 pass rate = 84.1%

NCEA level 3 pass rate = 70.5%

**What do we expect to see by the end of the year?**

Documented lesson by lesson planning in place for all Y7-10 courses.

Full development of our cross curricular programmes in years 9 and 10.

Successful implementation of the new NCEA standards, and the NZ curriculum refresh.

Three times the average number of Golden Kauri issued.

<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for variance</b>	<b>Evaluation</b>
Documented lesson by lesson planning developed for all Y7-10 courses.	All departments have done this, there are a few units being updated (as is normal)	N/A	
Full development of our cross curricular programmes in years 9 and 10.	This goal was achieved for Y9, but a new plan was set for Y10 once the L1 NCEA changes were set, which revamped the units but did not necessarily fit them to cross curricular topics.	The plan for Y10 was adjusted to ensure that units were aligned with the new Level 1 and better prepared students for this.	Staff and student feedback is that the Y10 course fits its purpose but that the students found it boring to have the same cross curricular unit topics across all subjects. Also, some of the umbrella topics don't fit well with all subjects.
Successful implementation of the new NCEA standards, and the NZ curriculum refresh.	Yes, this was done for the new L1 NCEA standards, but nationally there are now a lot more changes so will need to adapt to those.	. We can't implement most of the changes until 2026. We are implementing Y7-8 Maths in 2025, and making plans for the other changes in English and	The NZ curriculum refresh isn't finished yet

		Maths to implement in 2026 - as is the national expectation.	
New paper based Golden Kauri award designed, and teachers encouraged to reward students who demonstrate our WAKA values on a regular basis	A New paper Golden Kuari was designed and successfully launched. Recognitions breakdown by year group; Y7 - 986 Y8 - 1062 Y9 - 821 Y10 - 506 Y11- 251 Y12 - 272 Y13 - 113	N/A	Feedback from staff and students has been extremely positive. There has been a significant increase in the number of Golden Kauri tickets being awarded.
<b>Strategic Goal 2</b> Our students will learn in a safe, inclusive environment where effective hauora (physical, mental, social and spiritual wellbeing) is promoted.			
<b>Annual Target</b> Overall school attendance rate of 90% At least 90% of year 11s return to school in year 12 At least 80% of year 12s return to school in year 13 A 20% reduction in the number of major incidents related to poor behaviour.  <b>2024 Kamar data:</b> Overall school attendance rate: 84.4% 79% of year 11s returned to school for year 12 89% of year 12s returned to school for year 13 There was a 31% increase in the number of major incidents related to poor behaviour.			
<b>What do we expect to see by the end of the year?</b> Improved rates of schoolwide attendance. Improved retention rates of students who reach 16 years of age. Fewer incidents of poor student behaviour.			

Actions (what did we do?)	Outcomes ( what happened?)	Reasons for variance	Evaluation
The development of new pastoral systems.	Year Level Deans were introduced to provided pastoral support by year level instead of by Iwi Responsibility for overseeing pastoral care has also been split between two DP's. The Pastoral support manager role was introduced.	N/A	Year Level Deans have proven to be highly effective in supporting and monitoring student behaviour. The Pastoral Support Manager role needs further development to ensure accurate and timely data is available to the pastoral team.
The development of school systems for monitoring and addressing student attendance.	Significantly improving Attendance remains an ongoing challenge. Deans have been contacting home for students with poor attendance with very limited success. A significant increase in referrals to Truancy Services were made	Te Uri o Hau attendance and truancy service remain largely ineffective in providing attendance follow support.	Twice termly attendance emails currently being created to provide information to parents
Expand KIVA to Year 9s.	Completed to all Y9 third of 2024.	NA (teacher in charge of delivering the program) was reassigned to teach a Y8 math class for the rest of the year.	In 2025 full implementation of KiVa plan for all Y8 and Y9 students throughout the year.
Develop H2 into a new food technology classroom.	MOE funding required for refurbishment	Delayed by MOE	rebuilding to start Term 2 2025
Expand our Alternative Education Programme to year 7 and 8s.	Program was designed. but not implemented	Unable to find suitable staff to implement the program	Staffing was resolved at the end of the year and the programme will be rolled out in 2025
<b>Strategic Goal 3</b>			
Our Māori students will enjoy educational success as Māori.			
<b>Annual Target</b>			
Equitable student achievement outcomes for Māori students.			
<b>What do we expect to see by the end of the year?</b>			
Successful implementation of mātauranga Māori.			
Increase in the number of students selecting te reo Māori in years 9 to 13.			
Equitable NCEA pass rates, attendance and retention rates for Māori students.			

Actions (what did we do?)	Outcomes (what happened?)	Reasons for variance	Evaluation
Invest in teacher professional development in te reo and tikanga Māori.	PLD sessions for Local history EP PLD for teachers Cognition Ed for overseas teachers	N/A	High levels of engagement and progress.
Developing a Māori academy.	Postponed until appropriate staffing	TIC for Maori languages left	
Appointing a second full time te reo Māori teacher.	See above	Staffing issues	
Develop our Mindshift and He Maara Hou (in partnership with Te Uri o Hau) programmes	Mindshift continued to deliver very good results for boys that had been identified as needing support... Te Maara Hou did not run	Funding was not available for He Maara Hou.	programme not likely to continue due to funding in 2025
<b>2023 onwards</b>			
Develop a plan for a new build to cater for long term roll growth	Master plan in association with the MOE	Delayed by MOE	Getting close to final plan- hoping to have completed by 202 MOE dependent
Complete the LSPM project	LSPM was 50% completed by Dec 2024	MOE delays	LSPM to be finished by Term 2 2025. Work has enabled equitable access for our ORS students which is fantastic.
Deliver the internal Ka Ora, Ka Ako - Healthy Lunches	All Y7-13 schools could not develop an internal model to deliver healthy lunches to students and had to have an external provider provide healthy lunches to OHS.	In the 2024 Budget, the government changed the funding model for the Ka Ora Ka Ako, Healthy Lunches Programme.	All secondary and composite schools had to move to the alternative model from Term 1, 2025. School Lunch Collective is the external provider that makes and delivers healthy lunches to OHS each day.
Review and develop new model for the school's administration requirements	An external administration review was held T4 2024 with EdSol. Combined with the previous principal's review documentation	Over budgeting has slowed down progress on the many changes the reviews have highlighted (building/personnel)	Admin changes will come during 2025 when budgets allow for the work to be completed.
Identify target students early and put programmes in place to address the needs of	TA employed to deliver Literacy and Numeracy programme to Y10 students, with a focus on preparing	N/A	Continue the program for 2025 to Y10 cohort.

these students (prioritising literacy and numeracy).	<p>for CAA assessments. These students work in small groups with a TA, under the guidance of the HoD of English and mathematics.</p> <p>Y7 students - Students identified from primary schools and literacy and numeracy support put in place, delivered by a TA in the Junior Syndicate.</p>		
Review Te Panui	Went fortnightly in Term 4 2024	Monthly in 2025. Focus on FB daily and summary each month	Will look at feedback at end of term 2 2025
Consult with the community in the development of the new 2026 and ongoing Strategic Plan as per the new reporting requirements	TBC with BOT and have action plan for 2025.		
Complete succession planning for the school's DOE programme.	Robyn baker is taking a bronze group 2024, silver 2025	Little evidence of further conversations	Principal in discussions with Robyn Bruce and advertising for a 2025 Bronze TIC with staff.



## Kiwisport Funding Report 2024

The Kiwisport grant is received each year through the operations grant entitlement. The school uses this funding to help employ a Sports Coordinator. For 2024 the hours of work for the Sport Coordinator was 30 hours, and a Sport Coordinator assistant at 30 hours per week, term time only. The Sport 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 Sport Coordinator submits a report to Sport Northland on an annual basis".

Todd Malcolm  
Principal  
Otamatea High School





# Otamatea High School

Next review: Term 2 2027

## Employment Policy

The board of Otamatea High School complies with the principle of being a ▼ **good employer**, as required by the Education and Training Act 2020 (s 597). We implement this Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.

In the context of the Education and Training Act 2020 (s 597), a good employer means:

An employer who operates an employment policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including provisions requiring:

- (a) good and safe working conditions
- (b) an equal employment opportunities programme
- (c) the impartial selection of suitably qualified persons for appointment
- (d) recognition of—
  - (i) the aims and aspirations of Māori
  - (ii) the employment requirements of Māori
  - (iii) the need for greater involvement of Māori in the education service
- (e) opportunities for the enhancement of the abilities of individual employees
- (f) recognition of the aims and aspirations and employment requirements, and the
- (g) cultural differences, of ethnic or minority groups
- (h) recognition of the employment requirements of women
- recognition of the employment requirements of persons with disabilities.

*Education and Training Act 2020 (s 597(2))*

Otamatea High School supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on ▼ **good faith**. We comply with employment legislation and regulations, and all relevant employment agreements.

According to the Employment Relations Act 2000 (s 4), the duty of good faith applies in all of the various employment relationships, including between an employer and an employee and an employer and a union. Good faith involves the following principles:

- all parties must not mislead or deceive or do anything that is likely to mislead or deceive each other
- all parties must show mutual obligations of trust and confidence
- all parties must be active and constructive in establishing and maintaining a productive employment relationship in which parties are responsive and communicative, among other things

- employers proposing to make a change that will or is likely to have an adverse effect on the employment of one or more staff members should provide affected staff access to information about this change and the opportunity to comment on this information before a decision is made.

A party to an employment relationship who fails to comply with the duty of good faith may be liable to a penalty under the Employment Relations Act 2000 (s 4A) if the failure was:

- deliberate, serious, and sustained
- intended to undermine bargaining for an employment agreement
- intended to undermine an employment agreement
- intended to undermine an employment relationship
- intended to undermine the pay equity claim resolution process under Part 4 of the Equal Pay Act 1972
- a breach of section 59B or 59C of the Act.

*Employment Relations Act 2000*

*Employment New Zealand: **Good faith*** 

The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for all staff. See **Primary Duty of Care**.

To support our responsibilities as a good employer, we:

- aim to provide equal employment opportunities for all staff members – see **Equal Employment Opportunities**
- employ appropriately qualified staff members through a fair appointment process – see **Appointment Policy**
- ensure that the school is appropriately staffed and that we give effect to the conditions of all relevant employment agreements – see **School Staffing**
- ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our school – see **Staff Conduct**
- have a fair and consistent performance management process – see **Performance Management**
- provide opportunities for professional development to meet identified needs – see **Professional Development**
- have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000 – see **Ending Employment**.

The board makes our employment policies available to staff.

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The principal assures the board that the school operates an employment policy that complies with the principle of being a good employer, that the policy (including our equal employment opportunities programme) is available to staff, and that a report on compliance is included in the annual report. See **Review Schedule and Board Assurances**.

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# Otamatea High School

Next review: Term 1 2027

## Te Tiriti o Waitangi

This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

Otamatea High School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

### Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to

recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

### Engaging with mana whenua

Otamatea High School is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

### Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

See [School Community Engagement Policy](#).

### Strategic planning

Strategic planning at Otamatea High School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.


See [School Planning and Reporting](#).

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See [Māori Educational Achievement](#).

### School programmes

Otamatea High School aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Otamatea High School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See [Ka Hikitia Ka Hāpaitia](#)  (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

See [Curriculum and Student Achievement Policy](#).

### Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Otamatea High School regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.

See [Māori Educational Achievement](#) and [Learning Support](#).

**Release history:** [Term 3 2024](#), [Term 4 2022](#), [Term 4 2020](#)

<b>Last review</b>	Term 1 2024
<b>Topic type</b>	Core