

# ONEHUNGA HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 86

**Principal:** Shameen Hayat

**School Address:** 24 Pleasant Street, Onehunga, Auckland

**School Postal Address:** 24 Pleasant Street, Onehunga, Auckland

**School Phone:** (09) 636 6006

**School Email:** [ps@ohs.school.nz](mailto:ps@ohs.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
George Woodward	Presiding Member	Elected	May-25
Deidre Shea	Principal ex Officio		Dec-22
Shameen Hayat	Principal ex Officio		
Roy Murupaenga	Parent Rep	Co-opted	May-25
Owen Sinclair	Parent Rep	Elected	May-25
Maxine Inu	Parent Rep	Elected	May-25
Ma'ata Lavulo	Parent Rep	Elected	May-25
Lani Tafiti	Parent Rep	Elected	May-25
Uani Talagi	Parent Rep	Co-opted	May-25
Ioelu Tautaiiolefua	Parent Rep	Elected	May-22
Charlie Forrest	Parent Rep	Elected	May-22
Kym Amiatu	Parent Rep	Elected	May-22
Uluaki Fulivai Kaivaleta	Parent Rep		May-22
Kavi Mudaliar	Parent Rep		May-22
Magdalene Ieremia-Apelu	Student Rep	Elected	Dec-23
Luke Grant	Student Rep	Elected	Dec-23
Safotu Filipo	Staff Rep	Elected	
Hamish Craigie	Staff Rep		
Talia McNaughton	Staff Rep		
Michelle Heather	Staff Rep		
Gareth Leadbeater	Staff Rep		
Murray Saunders	Staff Rep		
Ceri Cheshire	Staff Rep		
Sarah Wenzel	Secretary		

**Accountant / Service Provider:**

Inspired Accountants Limited

# ONEHUNGA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Onehunga 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.

George Woodward

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George Woodward

DocuSigned by:  
*George Woodward*  
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Signature of Presiding Member

02 June 2023

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Date:

Shameen Hayat

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Shameen Hayat

DocuSigned by:  
*Shameen Hayat*  
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Signature of Principal

02 June 2023

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Date:

# Onehunga 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	15,733,783	12,874,427	13,568,334
Locally Raised Funds	3	2,008,224	2,095,579	1,677,511
Interest Income		31,622	20,000	14,038
Homestay	4	8,968	3,165	7,826
<b>Total Revenue</b>		<b>17,782,597</b>	<b>14,993,171</b>	<b>15,267,709</b>
<b>Expenses</b>				
Locally Raised Funds	3	1,077,823	1,360,756	951,330
Homestay	4	5,909	-	5,609
Learning Resources	5	8,850,699	8,676,119	8,341,618
Administration	6	2,221,819	954,938	1,830,852
Finance		4,730	4,000	5,761
Property	7	5,387,783	3,997,358	3,777,903
Loss on Disposal of Property, Plant and Equipment		32,308	-	15,201
		<b>17,581,071</b>	<b>14,993,171</b>	<b>14,928,274</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>201,526</b>	<b>-</b>	<b>339,436</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>201,526</b>	<b>-</b>	<b>339,436</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.

# Onehunga 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>		4,907,657	4,907,657	4,379,657
Total comprehensive revenue and expense for the year		201,526	-	339,436
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	188,563
<b>Equity at 31 December</b>		5,109,182	4,907,657	4,907,657
Accumulated comprehensive revenue and expense		5,109,182	4,907,657	4,907,657
Reserves		-	-	-
<b>Equity at 31 December</b>		5,109,182	4,907,657	4,907,657

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

# Onehunga High School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,946,613	1,850,849	1,650,849
Accounts Receivable	9	937,314	728,983	728,983
GST Receivable		2,976	44,672	44,672
Prepayments		35,475	28,840	28,882
Inventories	10	986	129	129
Investments	11	500,000	1,000,000	1,000,000
Funds Receivable for Capital Works Projects	18	129,942	288,812	219,123
		<u>3,553,306</u>	<u>3,942,285</u>	<u>3,672,638</u>
<b>Current Liabilities</b>				
Accounts Payable	13	995,948	899,564	899,607
Revenue Received in Advance	14	239,609	101,638	101,638
Provision for Cyclical Maintenance	15	86,400	86,400	86,400
Finance Lease Liability	16	29,012	7,895	7,895
Funds held in Trust	17	119,827	44,467	44,467
Funds held for Capital Works Projects	18	115,258	-	-
Funds held on behalf of AIMHI Cluster	19	760,864	916,356	916,356
		<u>2,346,918</u>	<u>2,056,320</u>	<u>2,056,363</u>
<b>Working Capital Surplus/(Deficit)</b>		1,206,388	1,885,965	1,616,275
<b>Non-current Assets</b>				
Work in Progress		-	234,904	234,904
Property, Plant and Equipment	12	4,102,463	2,964,456	3,234,141
		<u>4,102,463</u>	<u>3,199,360</u>	<u>3,469,045</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	172,576	136,996	136,996
Finance Lease Liability	16	27,093	40,673	40,673
		<u>199,669</u>	<u>177,669</u>	<u>177,669</u>
<b>Net Assets</b>		<u>5,109,182</u>	<u>4,907,657</u>	<u>4,907,657</u>
<b>Equity</b>		<u>5,109,182</u>	<u>4,907,657</u>	<u>4,907,657</u>

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

# Onehunga High School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,850,555	3,192,027	3,228,109
Locally Raised Funds		1,614,142	2,056,969	1,899,537
Hostel		8,968	3,165	7,826
International Students		176,448	38,610	58,483
Goods and Services Tax (net)		41,696	-	8,608
Payments to Employees		(2,411,478)	(2,066,232)	(2,228,493)
Payments to Suppliers		(2,588,810)	(3,040,539)	(2,236,999)
Interest Paid		(4,730)	(4,000)	(5,761)
Interest Received		31,622	20,000	14,038
Net cash from/(to) Operating Activities		718,413	200,000	745,348
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(435,207)
Purchase of Property Plant & Equipment (and Intangibles)		(1,136,911)	-	(1,000,000)
Proceeds from sale of investments		500,000	-	
Net cash from/(to) Investing Activities		(636,911)	-	(1,435,207)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	188,563
Finance Lease Payments		20,265	-	(23,351)
Funds Held for Capital Works Projects		-	-	(368,131)
Funds Administered on Behalf of Third Parties		193,997	-	135,142
Net cash from/(to) Financing Activities		214,262	-	(67,777)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>295,764</b>	<b>200,000</b>	<b>(757,636)</b>
Cash and cash equivalents at the beginning of the year	8	1,650,849	1,650,849	2,408,487
<b>Cash and cash equivalents at the end of the year</b>	8	<b>1,946,614</b>	<b>1,850,849</b>	<b>1,650,849</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.

# Onehunga High School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial 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 15.

###### *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 12.



**Critical Judgements in applying accounting policies**

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

**Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 24b.

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

**i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

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

**k) Impairment of property, plant, and equipment and intangible assets**

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

*Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

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

**n) Revenue Received in Advance**

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

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

**o) Funds Held in Trust**

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

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

**p) 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.

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the 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 RTLB programme), 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.

**r) Provision for Cyclical Maintenance**

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

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

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

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

**u) 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.

**v) 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.

## 2. Government Grants

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Government Grants - Ministry of Education	4,861,209	3,021,562	4,027,638
Teachers' Salaries Grants	6,513,160	6,707,000	6,391,654
Use of Land and Buildings Grants	4,170,267	2,975,400	2,975,400
Other Government Grants	189,147	170,465	173,642
	<u>15,733,783</u>	<u>12,874,427</u>	<u>13,568,334</u>

The school has opted in to the donations scheme for this year. Total amount received was \$136,800.

## 3. Locally Raised Funds

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
<b>Revenue</b>			
Donations & Bequests	113,284	30,000	59,211
Curriculum related Activities - Purchase of goods and services	305,328	250,946	235,949
Trading	88,738	144,348	113,407
Fundraising & Community Grants	909,880	849,267	771,368
Other Revenue	526,149	782,408	429,297
International Student Fees	64,845	38,610	68,279
	<u>2,008,224</u>	<u>2,095,579</u>	<u>1,677,511</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	41,564	56,000	47,655
Trading	66,819	101,968	68,624
Fundraising and Community Grant Costs	738,739	1,005,825	608,443
Other Locally Raised Funds Expenditure	160,580	172,765	167,373
International Student - Student Recruitment	1,907	6,148	897
International Student - Employee Benefit - Salaries	53,678	15,500	45,468
International Student - Other Expenses	14,536	2,550	12,869
	<u>1,077,823</u>	<u>1,360,756</u>	<u>951,329</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>930,401</u>	<u>734,823</u>	<u>726,182</u>

During the year two staff members travelled to Singapore, China and Japan at the cost of \$8,200 for the purpose of recruiting new students to the school.

**4. Homestay Revenue and Expenses**

	<b>2022 Actual Number</b>	<b>2022 Budget (Unaudited) Number</b>	<b>2021 Actual Number</b>
<b>Homestay Financial Performance</b>			
Homestay Full Boarders	4	4	2
	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
<b>Revenue</b>			
Homestay Revenue	8,968	3,165	7,826
	8,968	3,165	7,826
<b>Expenses</b>			
Other Homestay Expenses	5,909	-	5,609
	5,909	-	5,609
<i>Surplus/ (Deficit) for the year Homestay</i>	3,059	3,165	2,217

**5. Learning Resources**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Curricular	576,896	631,384	420,546
Library Resources	6,261	14,500	5,337
Employee Benefits - Salaries	7,983,124	7,818,035	7,676,864
Staff Development	10,464	12,200	21,180
Depreciation	273,954	200,000	217,691
	8,850,699	8,676,119	8,341,618

**6. Administration**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Audit Fee	15,430	15,000	10,000
Board Fees	12,220	15,000	13,450
Board Expenses	26,017	29,000	39,293
Communication	27,383	30,000	34,951
Consumables	5,092	9,700	4,591
Operating Lease	20,438	40,300	8,457
Other	1,411,397	141,378	1,116,867
Employee Benefits - Salaries	650,314	603,414	540,301
Insurance	21,339	21,146	19,679
Service Providers, Contractors and Consultancy	32,189	50,000	43,263
	2,221,819	954,938	1,830,852

**7. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	221,552	166,485	52,691
Cyclical Maintenance Provision	63,580	137,550	20,878
Grounds	126,015	55,500	49,629
Heat, Light and Water	205,539	119,000	146,253
Repairs and Maintenance	198,480	159,500	127,597
Use of Land and Buildings	4,170,267	2,975,400	2,975,400
Security	49,483	47,640	33,081
Employee Benefits - Salaries	352,867	336,283	372,374
	<u>5,387,783</u>	<u>3,997,358</u>	<u>3,777,903</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.

**8. Cash and Cash Equivalents**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	440,138	1,244,724	1,044,724
Short-term Bank Deposits	1,506,475	606,125	606,125
Cash and cash equivalents for Statement of Cash Flows	<u>1,946,613</u>	<u>1,850,849</u>	<u>1,650,849</u>

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

Of the \$1,946,613 Cash and Cash Equivalents, \$115,258 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. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$1,946,613 Cash and Cash Equivalents, \$708,245 is held by the School on behalf of the Te Hikoi cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

**9. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	408,126	52,521	52,521
Teacher Salaries Grant Receivable	529,188	676,462	676,462
	<u>937,314</u>	<u>728,983</u>	<u>728,983</u>
Receivables from Exchange Transactions	408,126	52,521	52,521
Receivables from Non-Exchange Transactions	529,188	676,462	676,462
	<u>937,314</u>	<u>728,983</u>	<u>728,983</u>

**10. Inventories**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Canteen	986	129	129
	<u>986</u>	<u>129</u>	<u>129</u>

**11. Investments**

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	500,000	1,000,000	1,000,000
	<u>500,000</u>	<u>1,000,000</u>	<u>1,000,000</u>

**12. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land	926,242				-	<b>926,242</b>
Buildings	1,372,482	350,585			(50,990)	<b>1,672,078</b>
Furniture and Equipment	617,911	730,496			(97,760)	<b>1,180,951</b>
Information and Communication Technology	174,582	82,884			(71,518)	<b>185,950</b>
Motor Vehicles	9,051	28,000			(6,678)	<b>30,373</b>
Textbooks	595				(594)	-
Leased Assets	93,556	45,294	(32,815)		(36,914)	<b>69,122</b>
Library Resources	39,722	7,525			(9,500)	<b>37,746</b>
<b>Balance at 31 December 2022</b>	<u>3,234,141</u>	<u>1,244,784</u>	<u>(32,815)</u>	<u>-</u>	<u>(273,954)</u>	<u>4,102,463</u>

The net carrying value of furniture and equipment held under a finance lease is **\$69,122 (2021: \$93,557)**

The net carrying value of motor vehicles held under a finance lease is **\$0,00 (2021: \$0.00)**

**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.



	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land	926,242	-	<b>926,242</b>	926,242	-	<b>926,242</b>
Buildings	2,646,848	(974,770)	<b>1,672,078</b>	2,296,263	(923,781)	<b>1,372,482</b>
Furniture and Equipment	2,117,953	(937,002)	<b>1,180,951</b>	1,457,775	(839,864)	<b>617,911</b>
Information and Communication T	827,330	(641,380)	<b>185,950</b>	744,445	(569,863)	<b>174,582</b>
Motor Vehicles	166,340	(135,967)	<b>30,373</b>	138,340	(129,289)	<b>9,051</b>
Textbooks	132,052	(132,052)	-	132,052	(131,457)	<b>595</b>
Leased Assets	132,648	(63,526)	<b>69,122</b>	268,556	(175,000)	<b>93,556</b>
Library Resources	229,963	(192,217)	<b>37,746</b>	222,439	(182,717)	<b>39,722</b>
<b>Balance at 31 December</b>	<b>7,179,376</b>	<b>(3,076,914)</b>	<b>4,102,463</b>	<b>6,186,112</b>	<b>(2,951,971)</b>	<b>3,234,141</b>

*Capital commitments*

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

**13. Accounts Payable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	235,629	105,449	105,449
Accruals	26,511	28,378	28,421
Employee Entitlements - Salaries	529,188	676,462	676,462
Employee Entitlements - Leave Accrual	204,620	89,275	89,275
	<b>995,948</b>	<b>899,564</b>	<b>899,607</b>
Payables for Exchange Transactions	995,948	899,564	899,607
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>995,948</b>	<b>899,564</b>	<b>899,607</b>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
International Student Fees in Advance	150,442	38,839	38,839
Other revenue in Advance	89,167	62,799	62,799
	<b>239,609</b>	<b>101,638</b>	<b>101,638</b>

**15. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	223,396	223,396	202,518
Increase to the Provision During the Year	63,580	137,550	20,878
Use of the Provision During the Year	(28,000)	(137,550)	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>258,976</u>	<u>223,396</u>	<u>223,396</u>
Cyclical Maintenance - Current	86,400	86,400	86,400
Cyclical Maintenance - Non current	172,576	136,996	136,996
	<u>258,976</u>	<u>223,396</u>	<u>223,396</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

**16. Finance Lease Liability**

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	29,012	7,895	7,895
Later than One Year and no Later than Five Years	27,093	40,673	40,673
	<u>56,105</u>	<u>48,568</u>	<u>48,568</u>
<b>Represented by</b>			
Finance lease liability - Current	29,012	7,895	7,895
Finance lease liability - Non current	27,093	40,673	40,673
	<u>56,105</u>	<u>48,568</u>	<u>48,568</u>

**17. Funds held in Trust**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	119,827	44,467	44,467
	<u>119,827</u>	<u>44,467</u>	<u>44,467</u>

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

## 18. 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 9.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
5YA E Block and Gym		(126,057)			-	(126,057)
5 Year Plan		(78,379)	200,000	(17,370)		104,251
Ten Year Plan		(2,636)		(1,249)		(3,885)
5 Year Plan		(12,051)		(6,138)	18,189	(0)
Security System Upgrade		-	49,000	(37,993)		11,008
Totals		(219,123)	249,000	(62,749)	18,189	(14,683)

### Represented by:

Funds Held on Behalf of the Ministry of Education	115,258
Funds Receivable from the Ministry of Education	(129,942)

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

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(219,123)

## 19. Funds for Te Hikoi Cluster

Onehunga High School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	916,356	916,356	764,737
Funds Received from Cluster Members	388,959		230,266
Funds Received from MoE	1,165,470		1,296,789
Total funds received	2,470,784	916,356	2,291,792
Funds Spent on Behalf of the Cluster	1,709,921		1,375,436
<b>Funds remaining</b>	760,864	916,356	916,356
Funds Held at Year End	760,864	916,356	916,356

## 20. 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.

## 21. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	12,220	13,450
<i>Leadership Team</i> Remuneration	935,720	880,617
Full-time equivalent members	6	6
Total key management personnel remuneration	947,940	894,067

There are 10 members of the Board excluding the Principal. The Board had held **11** full meetings of the Board in the year. The Board also has Finance (**5 members**) and Property (**5 members**) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	210 - 220
Benefits and Other Emoluments	30-35	26-30

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	15.00	9.00
110 - 120	3.00	4.00
120 - 130	1.00	1.00
140 - 150	0.00	1.00
150 - 180	2.00	1.00
	21.00	16.00

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

## 22. Compensation and Other Benefits Upon Leaving

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

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	\$0	\$20,000
Number of People	0	1

## 23. 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).

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 School' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

## 24. Commitments

### **(a) Capital Commitments**

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

(a) \$100,000 contract for removal of Relocatables and start of rebuild to be completed in 2023.

(Capital commitments at 31 December 2021: \$200,000)

**(b) Operating Commitments**

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

(a) operating lease of a EFTPOS Machine;

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
No later than One Year	2,695	2,695
	<u>2,695</u>	<u>2,695</u>

The total lease payments incurred during the period were \$2,695 (2021: \$2,695).

**25. Financial Instruments**

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

**Financial assets measured at amortised cost**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Cash and Cash Equivalents	1,946,613	1,850,849	1,650,849
Receivables	937,314	728,983	728,983
Investments - Term Deposits	500,000	1,000,000	1,000,000
Total Financial assets measured at amortised cost	<u>3,383,927</u>	<u>3,579,832</u>	<u>3,379,832</u>

**Financial liabilities measured at amortised cost**

Payables	995,948	899,564	899,607
Finance Leases	56,105	48,568	48,568
Total Financial Liabilities Measured at Amortised Cost	<u>1,052,053</u>	<u>948,132</u>	<u>948,175</u>

**26. Events After Balance Date**

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

**27. Comparatives**

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

**Kiwisport Funding**

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2022, the school received total Kiwisport funding of \$23,024 (excluding GST) (2021: \$22,868). The funding was used towards the director of sport.

## Independent Auditor's Report

### To the readers of Onehunga High School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Onehunga High School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 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 2 June 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 of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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



- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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

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

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



## Statement of Variance Reporting - 2022 OHS

<b>School Name:</b>	<b>Onehunga High School</b>	<b>School Number:</b>	<b>86</b>
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### Strategic Plan 2021-2023

1. Build stronger relationships between ākonga, whānau, staff, community
2. School wide PLD: Racism, bias and wellbeing, Matauranga Māori
3. Build engagement through student leadership and co-curricular involvement
4. Continued development of Academic Mentoring including learning conversations, school values and citizenship
5. Continued use and development of diagnostic tools (e.g. Assay) to support learning
6. Accelerate literacy and numeracy learning and achievement
7. Celebrating learning within school and the virtual world
8. Te reo Māori is used more consistently school-wide
9. Effective pedagogy using digital technologies
10. Junior Curriculum Development
11. Leadership structures support quality engagement
12. Collaborate more with industries/employers to ensure ākonga have the skills, connections and pathways to progress and succeed



<b>Strategic Aim:</b>	<b>1. To raise student achievement across NCEA level s 1, 2, &amp; 3</b>
<b>Annual Aim:</b>	To monitor student achievement and support students at risk of not achieving their level of NCEA
<b>Target:</b>	YEAR 11 / 12 / 13 - All ākongā will gain at least 14 credits in each of their subjects 20% of ākongā who achieve NCEA Level 1,2 and 3 will do so with Excellence
<b>Baseline Data:</b>	In 2021: Yr 11 - 56.8% of students achieved 14+ credits & 13.1% achieved with Excellence Yr 12 - 51% of students achieved 14+ credits & 12% achieved with Excellence Yr 13 - 37.8% of students achieved 14+ credits & 8.8% achieved with Excellence Total of 11.7% of students achieving with Excellence across NCEA Level s 1,2 & 3

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Tracking of student achievement throughout the year - Deans given updated information of student progress including number of credits achieved/remaining (Internal v External credits), Literacy and Numeracy progression</li> <li>Reporting to whānau - included Lit/Num/UE Lit, credits achieved, internal/external</li> <li>Timetabled tutorials focused learning on external preparation</li> <li>SLT meetings with aligned HOD's discussing how departments are progressing, additional standards added to support students at risk of not achieving 14+ credits in individual subjects</li> <li>Tracking wall - visual tool to monitor achievement</li> <li>Homework club to support students</li> <li>Wānanga</li> </ul>	<ul style="list-style-type: none"> <li>Yr 11 - 48.6% of students achieved 14+ credits &amp; 8% achieved with Excellence</li> <li>Yr 12 - 37.8% of students achieved 14+ credits &amp; 7. 8% achieved with Excellence</li> <li>Yr 13 - 48.9% of students achieved 14+ credits &amp; 11.8% achieved with Excellence</li> <li>Total of 9.1% achieving with Excellence across NCEA level 1, 2 &amp; 3</li> </ul>	<ul style="list-style-type: none"> <li>Attendance impacted on learning both throughout the year and at the external exams with 18.7% not attending their external exams</li> <li>Senior students attendance throughout year was still affected by impact of Covid (particularly on their whānau resulting in missed learning opportunities)</li> <li>Concerns within departments - movement of staff e.g Services Director affected student achievement and engagement, Science staffing etc</li> <li>Offering of FAO's by departments to give students the opportunity to gain additional credits, but not always taken up by the students</li> <li>Challenging to connect with the students through Te Ara Wānanga</li> </ul>	<ul style="list-style-type: none"> <li>Continue to track student achievement ongoing through the year.</li> <li>Develop closer tracking of students and early identification of students at risk of not achieving the 14 credits in their courses and share with HODs so they can support ākongā to achieve / offer additional credits</li> <li>Use of TPW for early intervention and support of student achievement</li> <li>Raise student attendance to impact on learning</li> <li>Consistent practice across the school around expectations of learning</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>2. Build stronger relationships between ākonga, whānau, staff, community</b>
<b>Annual Aim:</b>	To continue to build stronger relationships that positively impact student achievement
<b>Target:</b>	To support school achievement targets
<b>Baseline Data:</b>	Reconnection and rebuild of relationships with ākonga, whānau, staff, community was evident because of two years of COVID disruptions

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• More whānau and community engagement with school</li> <li>• Engagement in Kāhui Ako local curriculum initiatives</li> <li>• Feedback from ākonga, whānau, staff and community</li> <li>• Continue to encourage student-led initiatives that foster positive relationships within our school and community</li> </ul>	<ul style="list-style-type: none"> <li>• Strong engagement through the various forums offered, including online hui and in person whānau hui, such as 3-Way Conversations, Whānau class hui</li> <li>• Key staff engaged in local curriculum initiatives, the most enduring such initiative is led by our Kāhui Ako ASL</li> <li>• Minimal use of formal surveys etc. in order to protect students, whānau and staff from communication overload. Informal feedback has been constructive and positive.</li> <li>• Increased whānau attendance at O Week activities such as Whānau BBQ</li> <li>• Opening of gymnasium has provided opportunity for whānau and community to watch quality sport and full-school events - eg fiafia evenings</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting the community needs with a view to enhance whānau and community engagement with our school meant offering variation on methods of communication</li> <li>• Using an online option for 3 Way Conversations had positive impact, especially for mid-year 3 Way Conversations, less impact as the year progressed</li> <li>• Contribution in our community has been positively enhanced by such initiatives as the Enviro Club</li> <li>• The continued COVID environment of 2022 did impact community and influence the decision to not use many formal surveys</li> </ul>	<ul style="list-style-type: none"> <li>• Consideration of continued on-line options for 3 Way Conversations may be an option, however we would like to continue to encourage whānau and community members to come into school</li> <li>• Continue to build on involvement in local curriculum initiatives</li> <li>• Positive impact on student agency and leadership continued through support and promotion of Student Council initiatives</li> <li>• Gather student and whānau voice to inform school-wide practice during the school-year</li> <li>• Promote key events such as Meet the Deans Evening, Pofiafia etc where relationships and high expectations are fostered and students are showcased</li> <li>• Build capacity of community involvement in school events</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>3. School wide PLD: Racism, bias and wellbeing, Matauranga Māori</b>
<b>Annual Aim:</b>	For kaiako/kaimahi and leaders within OHS to build their teaching capability, knowledge and skills in te reo Māori, in Te Ao Māori and in matauranga Māori
<b>Target:</b>	To integrate te ao Māori and mātauranga Māori into Onehunga High School practices, in order to fulfill requirements of Te Tiriti o Waitangi
<b>Baseline Data:</b>	Feedback from staff, BOT, students, and whānau that kaiako/kaimahi and leaders need developed teaching capability, knowledge and skills in te reo Māori, in Te Ao Māori and in matauranga Māori.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Our aim was to integrate te ao Māori and mātauranga Māori into Onehunga High School practices based on feedback from ākonga, staff and BOT. <ul style="list-style-type: none"> <li>For kaiako/kaimahi and leaders within OHS to build their teaching capability, knowledge and skills in te reo Māori, in Te Ao Māori and in matauranga Māori</li> </ul> </li> <li>Developed an understanding of mana ōrite mō te mātauranga Māori to align with the NZC refresh and the NCEA realignment.</li> <li>Developed our understanding of Te Titiri</li> <li>Focused on inclusive practice school wide, with an understanding of cultural responsiveness, bias and racism.</li> <li>Developed our understanding of the guiding principles at OHS: Whakamana, Whanaungatanga, Manaakitanga, Pono, and Piripono me Mātātoa.</li> </ul>	<ul style="list-style-type: none"> <li>School-wide PLD (both internal and external) focusing on: <ul style="list-style-type: none"> <li>Resources and PLD to understand Te Ao Māori and Mātauranga Māori and how to integrate into the curriculum</li> <li>Contextualised PLD for subjects</li> <li>PLD linked to the history in our community, iwi</li> <li>Support for learning Te Reo</li> </ul> </li> <li>There was an increased understanding of Mātaranga Māori</li> <li>Development of compulsory Te Ao Māori course for all Year 9 students in 2023</li> <li>Positive feedback received from staff about PLD.</li> <li>Staff voice gathered through survey for feedback and feedforward purposes about PLD focus</li> <li>Staff intentionally incorporating Matarunga māori into their teaching and learning programmes (this evident though departments presentations via sharesies)</li> </ul>	<ul style="list-style-type: none"> <li>Coherent and well planned PLD across the school.</li> <li>The school wide, singular focus of PLD was positive</li> <li>Consistently high levels of engagement in the PLD throughout the year from staff.</li> <li>Range of PLD facilitators, both internal and external to OHS</li> </ul>	<ul style="list-style-type: none"> <li>Establishing the Te Ao Māori Year 9 compulsory elective in 2023</li> <li>Staff were keen for this PLD focus to continue beyond 2022 to build teacher capability schoolwide</li> <li>Staff to self identify areas of further development needed through Growth Cycle conversations</li> <li>Genuine and ongoing relationship needs to be built with mana whenua</li> <li>Identification and tracking of ākonga Māori (including iwi, hapū)</li> <li>Resourcing and support for te ao Māori pathways</li> <li>Learning areas continue to develop new ways to recognise mātauranga Māori within teaching and learning programs in order to appropriately incorporate mātauranga Māori, te ao Māori and te reo Māori into the new New Zealand Curriculum-derived Achieved Standards and associated resource materials.</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>4. Build engagement through student leadership and co-curricular involvement</b>
<b>Annual Aim:</b>	Increase participation and opportunities
<b>Target:</b>	To support school achievement targets by increasing opportunities for leadership and involvement therefore creating stronger engagement with all aspects of school life
<b>Baseline Data:</b>	8 student councils with representatives from each year level Group of 16 prefects, sports teams

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Expansion of Student Councils</li> <li>• Increased involvement of student leadership in assemblies</li> <li>• Embed JETS programme</li> <li>• Structurally develop the Prefect group</li> </ul>	<ul style="list-style-type: none"> <li>• Increased engagement in co-curricular activities</li> <li>• Increased engagement in Student Councils; raised profiles of councils through various mediums of communication</li> <li>• Introduction of the Digital Council</li> <li>• Student-led OHS Scholarship Assembly and mini award ceremonies</li> <li>• Introduction of new co-curricular activities such as CrossFit</li> <li>• Structural change with Prefect group to include Deputy Leaders</li> <li>• Blues Leadership programme</li> <li>• Students led Cultural Week celebrations</li> <li>• Showcase student performance at assemblies</li> </ul>	<ul style="list-style-type: none"> <li>• Student-led academic assembly and award ceremonies allow students to acknowledge and reward the success of peers</li> <li>• Increased student leadership opportunities and student voice through the development of Student Councils</li> <li>• Structural change in Prefect group worked well at times, however, further development is needed to ensure that individuals are not overloaded and everyone can ensure academic outcomes for all are maximised and not negatively influenced by roles and responsibility</li> <li>• Gymnasium space encouraged student performance to be showcased to large audiences and to entire school</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to build capacity with Student Councils by encouraging project-based leadership</li> <li>• Feedback from our community has led to more opportunities for participation in different sports in 2023 - Waterpolo, Futsal</li> <li>• Opportunities for extra-curricular involvement ie Mathex, ICAS, Science Badges.</li> <li>• Introduction of Volleyball into JETS programme</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>5. Continued development of Academic Mentoring including learning conversations, school values and citizenship</b>
<b>Annual Aim:</b>	To support student achievement through a coordinated approach to Academic Mentoring
<b>Target:</b>	To support school achievement targets by emphasising the academic outcomes and connection with school
<b>Baseline Data:</b>	Reconnection and rebuilding of relationships with ākonga and staff was evident because of two years of COVID disruptions. Academic mentoring had not be able to occur in its traditional sense because of the COVID restrictions

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Building school values focus and discussion directly into school assemblies and the Academic Mentoring programme</li> <li>More structured Academic Mentoring programme</li> <li>Greater engagement in Academic Mentoring</li> <li>Feedback from ākonga, whānau, staff, community</li> </ul>	<ul style="list-style-type: none"> <li>Focus on the singular value seems to work well - Can we celebrate in a curricular way?</li> <li>Peer recognition through badge presentation.</li> <li>3-way conversations embedded as means of engaging whānau in learning conversations</li> <li>2-way conversations did not occur at the intended frequency</li> <li>Platinum badge introduced</li> </ul>	<ul style="list-style-type: none"> <li>Shortened kai time because of building work and accessibility disrupted the previously embedded 2-way conversations</li> <li>Covid impacted the structure of kai time and this negatively impacted 2-way conversations</li> <li>Variety of platforms for whānau to engaged in 3-way conversations had positive impact</li> </ul>	<ul style="list-style-type: none"> <li>Considered school-wide focus on 2-way conversations</li> <li>Continue to build staff capacity around learning conversations</li> <li>Continued focus on a school value each term</li> <li>Embed interventions into academic tracking process</li> <li>Build further ways to recognise student achievement and citizenship</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>6. Continued use and development of diagnostic tools (e.g. Assay) to support learning</b>
<b>Annual Aim:</b>	To improve department use of diagnostic tools to support learning
<b>Target:</b>	Improved use of diagnostic tools will support student achievement
<b>Baseline Data:</b>	Feedback from staff around how to use Assay and from HOD's around using it to inform assessment progression.

<b>Actions <i>What did we do?</i></b>	<b>Outcomes <i>What happened?</i></b>	<b>Reasons for the variance <i>Why did it happen?</i></b>	<b>Evaluation <i>Where to next?</i></b>
<ul style="list-style-type: none"> <li>Te Puāwaitanga using diagnostic tools effectively</li> <li>ISLs targeting students</li> <li>Whānau group working well with our Māori students - supporting better engagement from Māori ākonga</li> <li>Kaitiaki using Assay to track their students and support them in understanding where they are and what they need to do to gain their qualification.</li> <li>Department analysis of results to identify standards of concern</li> <li>Standardised tracking of students throughout the year</li> </ul>	<ul style="list-style-type: none"> <li>Engagement from whānau increased with increased numbers attending hui</li> <li>Participation in Pūhoro</li> <li>Increase in ILPs where appropriate</li> <li>Diagnostic tools such as Assay used to support learning conversations both through departments and kaitiaki meetings</li> </ul>	<ul style="list-style-type: none"> <li>Māori department building links between home and school. Marae overnight visit for whānau students</li> </ul>	<ul style="list-style-type: none"> <li>ISL to track work with individual students across year groups to support them in achieving their level of NCEA</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			





<b>Strategic Aim:</b>	<b>7. Accelerate literacy and numeracy learning and achievement</b>
<b>Annual Aim:</b>	Participate in the Pilot for the new Literacy and Numeracy co-requisite / Targeted interventions for learners to improve literacy and numeracy outcomes.
<b>Target:</b>	YEAR 9 - All eligible ākonga will meet expected curriculum levels for literacy and numeracy YEAR 10 - All eligible ākonga will gain their Literacy and Numeracy qualification
<b>Baseline Data:</b>	In 2021 we were not able to conduct school wide assessment of literacy and numeracy levels due to the lockdowns and subsequent impact on attendance.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Diagnose levels of literacy and numeracy for junior students.</li> <li>Lifted awareness school wide for literacy and numeracy.</li> <li>Provided targeted intervention and learning support for students who require acceleration of literacy and numeracy.</li> <li>Schoolwide PLD about the CAA</li> <li>Information for students and whānau about the CAA</li> </ul>	<ul style="list-style-type: none"> <li>By the end of term one, Te Puāwaitanga established a tier based identification process, organising students into tiers and to plan for further diagnostic testing and acceleration of learning.</li> <li>ISLs worked with department supporting teachers to use literacy and numeracy strategies throughout the school in all learning areas</li> <li>Intervention groups were established based on diagnostic data - ALIM, ALL, and MST programs.</li> <li>Information evening for whānau about the CAA</li> <li>Information for students about CAA through assemblies, English classes and Maths classes</li> <li>'Opt in' approach for students linked to conversations about literacy and numeracy readiness. In Term 2: 36 students attempted Reading CAA, 36 students attempted Writing CAA, 37 students attempted Numeracy. 67% achieved reading, 44% writing, 54% numeracy.</li> <li>In Term 3 40 Year 9 students signed up to attempt the CAA and 107 Year 10 students.</li> <li>The Maths department had success aligning the preparation for the numeracy CAA with their Year 10 program with deliberate teaching each lesson through Do Nows.</li> </ul>	<ul style="list-style-type: none"> <li>Initial diagnostic literacy and numeracy testing was not able to take place due to the lock down in Term 1. This had ongoing impact on the data available to inform next steps.</li> <li>The 'opt in' approach had positive implications for the students engaging with understanding about the new co-requisite and aiming to achieve it.</li> <li>The ALIM, ALL and MST funding had significant limitations linked to staffing changes.</li> </ul>	<ul style="list-style-type: none"> <li>The acceleration of numeracy learning (using the components of MST and ALIM) was able to be embedded within the Maths department for 2023.</li> <li>Embedding of literacy teaching through all departments.</li> <li>Preparation and planning for the shift to CAA co-requisite in 2024.</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>8. Celebrating learning within school and the virtual world</b>
<b>Annual Aim:</b>	To increase the promotion of learning through various mediums of presentation
<b>Target:</b>	To support school achievement targets by promoting what good learning looks like in our school
<b>Baseline Data:</b>	Sharing and celebrating learning is inspirational and aspirational. This practice needs to be developed across the school

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• More recognition of learning via school assemblies and student councils</li> <li>• Sharsies - departments sharing examples of good practice and student work and approaches to learning.</li> </ul>	<ul style="list-style-type: none"> <li>• Celebration of learning increased through recognition if awarding Academic badges in assembly</li> <li>• Sharsies became a Friday Staff Briefing ritual/expectation</li> <li>• Celebration of learning through visual displays both online and around the school didn't eventuate as fully envisioned. It happened in some areas in the school, but not all.</li> </ul>	<ul style="list-style-type: none"> <li>• More badges (and at a higher level) were given out across the year to students.</li> <li>• Shift in ISL role to a literacy focus</li> <li>• No coordinated approach across the school</li> </ul>	<ul style="list-style-type: none"> <li>• Development of a shared understanding of what "Celebrating learning within school and the virtual world" looks like at OHS.</li> <li>• Looking for ways open Days / 3 way conversations can showcase and celebrate learning in various ways</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>9. Te reo Māori is used more consistently school-wide</b>
<b>Annual Aim:</b>	To increase the amount and frequency of Te Reo usage throughout the school
<b>Target:</b>	In order to fulfill requirements of Te Tiriti o Waitangi and ensure staff are meeting professional standards as outlined by the teachers council
<b>Baseline Data:</b>	Te Reo Māori is not used consistently school wide. There are varying degrees of competency linked to pronunciation and awareness.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Staff PLD programme throughout the year focussing on Mana Ōrite me te Mātauranga Māori. A focus on learning about historical context of tikanga Māori, Māori values, bi-culturalism, colonialism and conflict in Aotearoa</li> <li>'Kiwaha o te Wiki' initiative</li> <li>Sharing the Reo-focussed PLD opportunities for staff to undertake</li> <li>Commitment to a new compulsory Year 9 course - Te Ao Māori - for all students from 2023. Focus on tikanga, reo and local history</li> </ul>	<ul style="list-style-type: none"> <li>All staff engaged in the PLD programme throughout 2022. Feedback provided showing general support for the programme but also a desire to move forward with a focus on relevant pedagogy and curriculum development</li> <li>Minimal uptake of Reo PLD opportunities amongst the staff</li> <li>Year 9 Te Ao Māori has begun for 2023</li> </ul>	<ul style="list-style-type: none"> <li>Potentially time challenges for staff looking to upskill in this area</li> </ul>	<ul style="list-style-type: none"> <li>Building relevant PLD to continuing the learnings from 2022 into the 2023 PLD programme</li> <li>Potential to look at in-house provision of Reo teaching for OHS staff</li> <li>To embed the 9TAM programme. To gain feedback on and review the curriculum that has been developed</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>10. Effective pedagogy using digital technologies</b>
<b>Annual Aim:</b>	Integrate digital pedagogies into teaching and learning programmes, taking the progress made during on-line learning and incorporating into classroom teaching.
<b>Target:</b>	Integrated use of google classroom in teaching and learning programmes. Upskilling of staff in new digital tools to support classroom learning and achievement.
<b>Baseline Data:</b>	There is an expectation that all classes will use digital learning pedagogies where relevant to support the teaching and learning, however this is not happening consistently school wide.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Regular sharing of practice via sharesies</li> <li>Feedback from ākongā, whānau, staff</li> <li>Ensured that all students have access to a device, to use both when engaging in distance and in school learning</li> <li>Structured use of google classroom, to ensure easy switch between in school and online learning.</li> <li>Incorporating digital technologies in to assemblies, events, staff PLD, sport</li> <li>ISL role for digital technologies</li> </ul>	<ul style="list-style-type: none"> <li>Google Classroom - consistent practice is next step</li> <li>Modelling of range of digital technologies that can be used to support teaching and learning (ie TeamReach for Active Lifestyles)</li> <li>All students had access to a device to engage in learning</li> <li>Wider use of digital tools across the curriculum.</li> <li>Increased use of digital assessment platforms.</li> <li>Increased teacher confidence in the use of digital pedagogies.</li> </ul>	<ul style="list-style-type: none"> <li>Increased accessibility to assessment for all via digital platforms.</li> <li>COVID disruptions meant that digital pedagogy was an essential tool to provide coherence and access to teaching and learning for students.</li> <li>Regular and consistent (and enforced via COVID) use of digital tools for learning</li> <li>Increased expectation that digital technologies are incorporated into teaching and learning.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing PLD for staff, to incorporate new technologies</li> <li>Gather student voice on the effectiveness of digital technologies in the classroom</li> <li>Continued showcasing of pedagogical practice utilising digital technology.</li> <li>Resourcing departments to access new digital technologies to enhance learning programmes (VR, 3D Printing)</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



<b>Strategic Aim:</b>	<b>11.Junior Curriculum Development</b>
<b>Annual Aim:</b>	Improve engagement of junior students through providing choice in their learning programmes
<b>Target:</b>	To support school achievement targets through improving engagement and integrating student agency in their own learning programmes
<b>Baseline Data:</b>	Dissatisfaction with the existing module structure (teaching and learning time, depth of learning, student engagement) and aligning Junior Curriculum to fit with the NCEA change programme.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Introduction of Electives for Y9 Students. Departments were given the opportunity to develop new and different courses across the curriculum for students to choose from.</li> <li>• Reallocated timetable hours more equitably across all</li> <li>• Review of the Y10 structure throughout 2022</li> <li>• Elective structure allowed choice but also ensured that the requirements of the NZC were met.</li> </ul>	<ul style="list-style-type: none"> <li>• Feedback from both staff and students was consistent that the courses were exciting and engaging.</li> <li>• Verbal feedback from families through 3 way conversations indicated support for change for students to select courses</li> <li>• Feedback used to amend Y10 option structure to align with the Y9 programme</li> <li>• Increased reported engagement in classes since move away from module structure</li> </ul>	<ul style="list-style-type: none"> <li>• Students able to choose courses that they were interested / passionate about</li> <li>• Staff reported having more teaching time (½ year) allowed for programmes to be more in depth</li> </ul>	<ul style="list-style-type: none"> <li>• Developing a Te Ao Māori compulsory course for all Year 9 students</li> <li>• Review and ensure alignment between Y9/Y10 curriculum Y11 with the new NCEA changes starting in 2024.</li> <li>• Review of assessment structure across junior programme to ensure balance between assessment and learning</li> </ul>

### Planning for next year:

As documented in the Annual Plan



<b>Strategic Aim:</b>	<b>12. Leadership structures support quality engagement</b>
<b>Annual Aim:</b>	Increase participation and opportunities
<b>Target:</b>	To support school achievement targets by increasing opportunities for leadership and involvement therefore creating stronger engagement with all aspects of school life
<b>Baseline Data:</b>	Expand opportunities to encourage student leadership as promotes/enhances quality engagement

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Built on student council structure implemented in 2020 - adding digital council, and separated Community council into Sustainability and Community council.</li> <li>Prefect Structure changed to include Deputy Head Prefects. Ensure that leadership shared across the group</li> <li>More opportunities for student leadership to feed into school wide events.</li> </ul>	<ul style="list-style-type: none"> <li>Student councils worked effectively, exemplifying student leadership. <i>(For example; development of Cultural Weeks led by the members of the Cultural Council)</i></li> <li>Student leadership in every curriculum area - especially obvious in the Business School, Health Science Academy, Careers</li> <li>Sports leadership programmes including JETS and the Blue Youth Leadership programme were effective</li> </ul>	<ul style="list-style-type: none"> <li>Effective leadership from staff supporting the councils, and prefects leaders leading them.</li> <li>Wider links into the community supporting curriculum programmes in the classroom (ie Health Science Fono's / Business Students working with CASS / CAT students catering for Rotary Dinners etc)</li> </ul>	<ul style="list-style-type: none"> <li>Reintroducing leadership opportunities that support quality engagement and rebuilding from COVID  <i>(For example; Alumni Dinner, various catering functions, ANZAC Day parade, community building projects through Building and Construction School)</i></li> </ul>

### Planning for next year:

As documented in the Annual Plan



<b>Strategic Aim:</b>	<b>13. Collaborate more with industries/employers to ensure ākonga have the skills, connections and pathways to progress and succeed</b>
<b>Annual Aim:</b>	Rebuild of connections post COVID
<b>Target:</b>	To support school achievement targets
<b>Baseline Data:</b>	COVID disruptions negatively impacted connections with industry and employers. A need to reestablish connects and build on new opportunities as they availed themselves

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Rebuild of connections post COVID (ie Gateway Placements / Careers / Building and Construction)</li> <li>Opened school back up for outside presenters and advisors (ie Universities / Industry representatives)</li> <li>Involvement in the P-Tech Programme</li> </ul>	<ul style="list-style-type: none"> <li>Continued connections with our community, every area has been successful in growing opportunities. (ie house build for Kainga Ora / NZ Ice-cream / Chocolate Awards / P Tech / Sustainability Council)</li> <li>Increased numbers of students awarded scholarships to support pathways beyond school.</li> <li>More students access meaningful pathways beyond school (through work of Careers advisor etc)</li> <li>Increased enrolments in Level 4+ tertiary study</li> <li>P-Tech programme - mixed success for students</li> <li>Gateway target of 85 students was not met</li> </ul>	<ul style="list-style-type: none"> <li>Building on staff connections in the community to create further opportunities</li> <li>Active reconnection with tertiary providers - through work of Relationship Manager</li> <li>P-Tech - offered programme not fully developed by outside providers.</li> <li>Gateway target was impacted by ongoing COVID restrictions and the lack of completion by students of work placement aspect of each Gateway placement</li> </ul>	<ul style="list-style-type: none"> <li>P-Tech - following through into L2 DTG where students are offsite one day a week. Will need to monitor and see if it improves/supports academic achievement for the students involved.</li> <li>Reduced the number of Gateway placements for 2023 to 65 to ensure both parts of placement criteria are met</li> <li>Continue to actively look for further connections with industry and potential employers to ensure that relevant opportunities are available for students.</li> </ul>
<b>Planning for next year:</b>			
As documented in the Annual Plan			



## 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?

To meet our obligations, Onehunga High School takes a number of steps, including:

1. Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.
2. Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.
3. Providing appropriate personal protective equipment (PPE) when necessary.
4. Maintaining equipment and machinery to ensure they are safe to use.
5. Ensuring that the workplace is clean and well-maintained.
6. Encouraging employees to report any hazards or safety concerns they encounter

All employees are actively involved in hazard management, including cleaning staff, when working through the premises during the night. All employees are able to notify the property manager immediately when they identify a hazard/potential hazard as they are moving around within the workspace.

The property manager will take action immediately, either the area will be closed and Safety committee (*made up of health and safety representatives of each department*) meet once a month to discuss and raise any issues that can become problematic in the future and ascertain that areas that were an issue have since been resolved timeously and are no longer causing a problem.

Discussions are had about constantly improving certain areas. The board of trustees are notified of hazards, the reason for the hazard occurring and how the issue was remedied. Further training for all our Health and Safety representatives is underway.

We have ongoing construction work at the school for the past 2 years and meet with the project manager and construction company fortnightly to discuss any health and safety hazards and the measures taken by them, for example: asbestos removal is shared with parents, students, employees and other contractors entering the school.

The trustees and Health and Safety Officer ascertain that this work is contained and correct measures are taken within their building site.

Our garden machinery roster has been set up to be used outside of school hours. off from entry, or until the hazard has been removed or repaired as soon as possible. A Health and Safety officer has been elected for each "department" ie: English, Science ect.

What is in your equal employment opportunities programme?

Onehunga High School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.

Through School Docs we have an EEO policy that emphasises Onehunga High School's commitment to fairness and equal opportunities.

The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly (through the complaints process policy)



<p>How have you been fulfilling this programme?</p>	<p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position.</p> <p>Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates and the appointments panel. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics. The school has received PLD on this topic.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <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>	<p>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p> <p>We are developing a Māori committee, which will report to the board. Their aim is to ensure equitable outcomes for Māori</p> <p>Three Whānau classes sit within our Kaitiaki programme. These are staffed by our Te Reo teachers and one other. These are opt-in classes that are vertically organised along tuakana/teina principles. Currently catering for 65 students. This classes are important identifying the aims and aspirations of our Māori learners and ensuring they reach these.</p> <p>The Whānau Kaitiaki programme incorporates aspects of tikanga Māori - eg karakia, waiata, mihi - alongside the academic Mentoring programme that exists for the whole school.</p> <p>All students are assigned a Kaitiaki teacher to act as an academic mentor. These staff are the key liaison between school and home.</p>

	<p>Year 9 Te Ao Māori: This is a half year programme, beginning in 2023, that is compulsory for all Year 9 students. Students have the class 3x per week. The course is designed to enable students to gain an understanding of tikanga Māori - karakia, pōwhiri process, waiata, haka - as well as providing access to learning basic reo - whānau, whakapapa, mihi</p> <p>At each year level classes exist for those students who choose to continue learning Te Reo Māori.</p> <p>Our Mārae (Te Haerenga) is their learning space. Te Haerenga is an integral part of the school. It stands proudly at the school's entrance. It is a place of welcome for all manuhiri as well as a teaching and learning space for students.</p> <p>The name of the marae is embedded in the school vision statement and embodies the learning process shared by all students, as well as the location of the school on the shores of the Manukau Harbour. These themes have been incorporated in the whakairo and kowhaiwhai, designed and produced by master carver Gordon Hatfield and assisted by students of the school. Te Haerenga signals the school's commitment to honouring honour Te Tiriti o Waitangi, where all Māori can succeed as Māori.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences. We have a one hour PLD slot for all staff every week. This PLD is aligned to our annual goals.</p> <p>We provide mentoring to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self-reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements (where possible), and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p>

	<p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of persons with disabilities?	We currently have no persons employed with disabilities.

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

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