

ONEHUNGA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
George Woodward	Presiding Member	Elected	May-25
Shameen Hayat	Principal ex Officio		
Roy Murupaenga	Parent Rep	Co-opted	May-25
Owen Sinclair	Parent Rep	Elected	May-23
Maxine Inu	Parent Rep	Elected	May-25
Ma'ata Lavulo	Parent Rep	Elected	May-25
Lani Tafari	Parent Rep	Elected	May-25
Uani Talagi	Parent Rep	Co-opted	May-25
Catherine Ross	Parent Rep	Elected	May-25
Cameron Ross		Elected	May-25
Zubin Irani	Parent Rep	Elected	May-25
Magdalene Ieremia-Apelu	Student Rep	Elected	Dec-24
Luke Grant	Student Rep	Elected	Dec-24
Safotu Filipo		Elected	
Sarah Wenzel	Secretary		

Accountant / Service Provider: Inspired Accountants Limited

ONEHUNGA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Onehunga High School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

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

George Woodward

DocuSigned by:

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Signature of Presiding Member

24 June 2024

Date:

Shameen Hayat

DocuSigned by:

CF26EE1FA5BE4DD...
Signature of Principal

23 June 2024

Date:

Onehunga High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	17 426 441	13 043 265	15 733 783
Locally Raised Funds	3	2 576 097	2 658 427	2 008 224
Interest		99 958	60 000	31 622
Hostel	4	45 761	69 375	8 968
Total Revenue		20 148 257	15 831 067	17 782 597
Expense				
Locally Raised Funds	3	1 475 807	1 616 440	1 077 823
Hostel	4	2 807	6 580	5 909
Learning Resources	5	9 835 028	8 749 032	8 850 699
Administration	6	2 786 739	1 135 425	2 221 819
Interest		7 823	3 000	4 730
Property	7	4 929 441	4 224 301	5 387 783
Loss on Disposal of Property, Plant and Equipment		-	-	32 308
Total Expense		19 037 645	15 734 778	17 581 071
Net Surplus / (Deficit) for the year		1 110 612	96 289	201 526
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1 110 612	96 289	201 526

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		5 109 178	5 109 184	4 907 653
Total comprehensive revenue and expense for the year		1 110 612	96 289	201 526
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		58 576	-	-
Equity at 31 December		6 278 366	5 205 473	5 109 178
Accumulated comprehensive revenue and expense		6 278 366	5 205 473	5 109 178
Reserves		-	-	-
Equity at 31 December		6 278 366	5 205 473	5 109 178

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	3 177 977	1 036 431	1 946 613
Accounts Receivable	9	1 604 818	937 314	937 314
GST Receivable		-	2 976	2 976
Prepayments		31 263	35 475	35 475
Inventories	10	2 374	986	986
Investments		500 000	1 506 475	500 000
Funds Receivable for Capital Works Projects	18	140 368	129 942	129 942
		5 456 800	3 649 599	3 553 306
Current Liabilities				
GST Payable		92 663	-	-
Accounts Payable	13	1 391 844	995 948	995 948
Revenue Received in Advance	14	485 320	239 609	239 609
Provision for Cyclical Maintenance	15	93 258	86 400	86 400
Finance Lease Liability	16	31 902	29 012	29 012
Funds held in Trust	17	254 546	119 827	119 827
Funds held for Capital Works Projects	18	21 429	115 259	115 258
Funds held on behalf of School Cluster	19	534 180	760 864	760 864
		2 905 142	2 346 919	2 346 918
Working Capital Surplus/(Deficit)		2 551 657	1 302 680	1 206 388
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	12	3 981 670	4 102 463	4 102 463
Intangible Assets		-	-	-
		3 981 670	4 102 463	4 102 463
Non-current Liabilities				
Borrowings		-	-	-
Provision for Cyclical Maintenance	15	240 645	172 576	172 576
Finance Lease Liability	16	14 315	27 093	27 093
		254 960	199 669	199 669
Net Assets		6 278 366	5 205 473	5 109 178
Equity		6 278 366	5 205 473	5 109 178

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		6 219 431	3 677 765	3 850 555
Locally Raised Funds		2 336 118	2 363 167	1 614 142
Hostel		91 522	69 375	8 968
International Students		343 967	295 260	176 448
Goods and Services Tax (net)		95 639	-	41 696
Payments to Employees		(2 915 053)	(2 533 363)	(2 411 478)
Payments to Suppliers		(4 711 716)	(3 632 915)	(2 588 810)
Interest Paid		(7 823)	(3 000)	(4 730)
Interest Received		99 958	60 000	31 622
Net cash from/(to) Operating Activities		1 552 043	296 289	718 413
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(144 454)	(200 000)	(1 136 911)
Purchase of Investments		-	-	500 000
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(144 454)	(200 000)	(636 911)
Cash flows from Financing Activities				
Furniture and Equipment Grant		58 576	-	-
Contributions from / (Distributions to) Ministry of Education		-	-	-
Finance Lease Payments		(38 580)	-	20 265
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Other Parties		(196 221)	-	193 997
Net cash from/(to) Financing Activities		(176 225)	-	214 262
Net increase/(decrease) in cash and cash equivalents		1 231 364	96 289	295 764
Cash and cash equivalents at the beginning of the year	8	1 946 613	1 946 613	1 650 849
Cash and cash equivalents at the end of the year		3 177 977	2 042 905	1 946 613

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

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

Onehunga High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 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 24.

Recognition of grants

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

c) Revenue Recognition***Government Grants***

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

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	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets**Software costs**

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

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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [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 surplus or deficit.

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

m) Accounts Payable

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

n) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue 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 are 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.

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	6 348 003	3 507 300	4 861 209
Teachers' Salaries Grants	7 120 995	6 390 100	6 513 160
Use of Land and Buildings Grants	3 748 803	2 975 400	4 170 267
Other Government Grants	208 640	170 465	189 147
	<u>17 426 441</u>	<u>13 043 265</u>	<u>15 733 783</u>

The school has opted in to the donations scheme for this year. Total amount received was \$143,640.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	58 337	70 000	113 284
Curriculum related Activities - Purchase of goods and services	273 045	250 447	305 328
Fees for Extra Curricular Activities	-	-	-
Trading	107 485	109 500	88 738
Fundraising & Community Grants	1 383 220	1 186 312	909 880
Other Revenue	554 105	746 908	526 149
International Student Fees	199 905	295 260	64 845
	<u>2 576 097</u>	<u>2 658 427</u>	<u>2 008 224</u>
Expense			
Extra Curricular Activities Costs	42 791	60 000	41 564
Trading	56 562	70 500	66 819
Fundraising and Community Grant Costs	1 040 483	1 163 475	738 739
Other Locally Raised Funds Expenditure	206 183	172 765	160 580
International Student - Student Recruitment	29 819	30 250	1 907
International Student - Employee Benefits - Salaries	74 517	81 000	53 678
International Student - Other Expenses	25 452	38 450	14 536
	<u>1 475 807</u>	<u>1 616 440</u>	<u>1 077 823</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>1 100 290</u>	<u>1 041 987</u>	<u>930 401</u>

During the year two staff members travelled to China, Hong Kong and Japan at the cost of \$11,309 for the purpose of recruiting new students to the school.

4. Homestay Revenue and Expense***Homestay Financial Performance***

Homestay Full Boarders
Hostel Weekly Boarders

2023 Actual Number	2023 Budget (Unaudited) Number	2022 Actual Number
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9	4	4
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Revenue

Homestay Fees
Other Revenue
Student Contributions

2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
-	-	-
45 761	69 375	8 968
-	-	-

45 761	69 375	8 968
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Expense

Other Homestay Expenses

2 807	6 580	5 909
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2 807	6 580	5 909
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Surplus/ (Deficit) for the year Hostel

42 954	62 795	3 059
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5. Learning Resources

Curricular
Equipment Repairs
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
567 008	791 942	576 896
-	-	-
-	-	-
10 926	14 700	6 261
8 940 903	7 725 190	7 983 124
13 005	17 200	10 464
303 186	200 000	273 953
9 835 028	8 749 032	8 850 698

6. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	15 900	15 430	15 430
Board Fees	10 040	12 000	12 220
Board Expenses	51 543	38 569	26 017
Intervention Costs & Expenses	-	-	-
Communication	22 995	28 000	27 383
Consumables	13 820	19 900	5 092
Operating Leases	7 494	45 300	20 438
Legal Fees	-	-	-
Other	1 951 135	168 000	1 411 397
Employee Benefits - Salaries	659 030	736 160	650 314
Insurance	22 066	22 066	21 339
Service Providers, Contractors and Consultancy	32 716	50 000	32 189
	2 786 739	1 135 425	2 221 819

7. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	214 867	291 788	221 552
Consultancy and Contract Services	-	-	-
Cyclical Maintenance	102 974	86 000	63 580
Grounds	117 078	125 700	126 015
Heat, Light and Water	159 391	145 000	205 539
Rates	-	-	-
Repairs and Maintenance	192 590	169 300	198 480
Use of Land and Buildings	3 748 803	2 975 400	4 170 267
Security	27 606	50 000	49 483
Employee Benefits - Salaries	366 132	381 113	352 867
	4 929 441	4 224 301	5 387 783

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1 633 761	536 427	440 138
Short-term Bank Deposits	1 544 216	500 000	1 506 475
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>3 177 977</u>	<u>1 036 427</u>	<u>1 946 613</u>

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

Of the \$3,177,977 Cash and Cash Equivalents, \$21,429 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 2024 on Crown owned school buildings.

Of the \$2,133,761 Cash and Cash Equivalents, \$534,180 is held by the School on behalf of the Te Hikoi Cluster Fund. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Accounts Receivables	786 293	408 126	408 126
Receivables from the Ministry of Education	-	-	-
Loss on Uncollectible Accounts Receivable	-	-	-
Interest Receivable	-	-	-
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	818 525	529 188	529 188
	<u>1 604 818</u>	<u>937 314</u>	<u>937 314</u>
Receivables from Exchange Transactions	786 293	408 126	408 126
Receivables from Non-Exchange Transactions	818 525	529 188	529 188
	<u>1 604 818</u>	<u>937 314</u>	<u>937 314</u>

10. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	-	-
School Uniforms	-	-	-
Canteen	2 374	986	986
	<u>2 374</u>	<u>986</u>	<u>986</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset Short-term Bank Deposits	500 000	1 506 475	500 000
Total Investments	500 000	1 506 475	500 000

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	926 242	-			-	926 242
Buildings	1 672 078	66 984	-	-	(53 236)	1 685 826
Building Improvements	-	-		-	-	-
Furniture and Equipment	1 180 951	54 473	-	-	(111 421)	1 124 003
Information and Communication Technology	185 950	19 370	-	-	(73 766)	131 554
Motor Vehicles	30 373	-	-	-	(9 944)	20 429
Textbooks	1	-	-	-	-	1
Leased Assets	69 122	37 941	-	-	(50 101)	56 962
Library Resources	37 746	3 627	-	-	(4 718)	36 655
Balance at 31 December 2023	4 102 463	182 396	-	-	(303 186)	3 981 673

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$56,962 (2022: \$69,122)

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	926 242	-	926 242	926 242	-	926 242
Buildings	2 713 832	(1 028 006)	1 685 826	2 646 848	(974 770)	1 672 078
Building Improvements	-	-	-	-	-	-
Hostel	-	-	-	-	-	-
Furniture and Equipment	2 172 427	(1 048 423)	1 124 004	2 117 953	(937 002)	1 180 951
Information and Communication Technology	846 700	(715 146)	131 554	827 330	(641 380)	185 950
Motor Vehicles	166 340	(145 911)	20 429	166 340	(135 967)	30 373
Textbooks	132 052	(132 051)	1	132 052	(132 051)	1
Leased Assets	114 132	(57 169)	56 962	132 648	(63 526)	69 122
Library Resources	233 591	(196 935)	36 655	229 963	(192 217)	37 746
Balance at 31 December 2023	7 305 316	(3 323 641)	3 981 673	7 179 376	(3 076 913)	4 102 463

13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	211 555	235 629	235 629
Accruals	31 148	26 511	26 511
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	818 525	529 188	529 188
Employee Entitlements - Leave Accrual	330 616	204 620	204 620
	<u>1 391 844</u>	<u>995 948</u>	<u>995 948</u>
Payables for Exchange Transactions	1 391 844	995 948	995 948
	<u>1 391 844</u>	<u>995 948</u>	<u>995 948</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	50 000	-	-
International Student Fees in Advance	333 566	150 442	150 442
Homestay Fees in Advance	-	-	-
Other revenue in Advance	101 754	89 167	89 167
	<u>485 320</u>	<u>239 609</u>	<u>239 609</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	258 976	172 576	223 396
Increase to the Provision During the Year	102 974	86 000	63 580
Use of the Provision During the Year	(28 047)	-	(28 000)
Other Adjustments		-	-
Provision at the End of the Year	<u>333 903</u>	<u>258 576</u>	<u>258 976</u>
Cyclical Maintenance - Current	93 258	86 400	86 400
Cyclical Maintenance - Non current	240 645	172 576	172 576
	<u>333 903</u>	<u>258 976</u>	<u>258 976</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	31 902	29 012	29 012
Later than One Year and no Later than Five Years	14 315	27 093	27 093
Later than Five Years			
Future Finance Charges			
	<u>46 217</u>	<u>56 105</u>	<u>56 105</u>
Represented by			
Finance lease liability - Current	31 902	29 012	29 012
Finance lease liability - Non current	14 315	27 093	27 093
	<u>46 217</u>	<u>56 105</u>	<u>56 105</u>

17. Funds held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	254 546	119 827	119 827
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>254 546</u>	<u>119 827</u>	<u>119 827</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.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA E Block and Gym	(126 057)	-	-	-	(126 057)
5 YA P1-P5 Renovation	104 251	1 105 858	(1 194 813)	-	15 296
Ten Year Plan	(3 885)	-	-	3 885	-
ABC Block Refurbishment	-	-	(4 140)	-	(4 140)
Security System Upgrade	11 008	-	(4 875)	-	6 133
Tuckshop Upgrade	-	174 505	(184 675)	-	(10 171)
Totals	(14 683)	1 280 363	(1 388 503)	3 885	(118 939)

Represented by:

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

21 429
(140 368)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA E Block and Gym	(126 057)	-	-	-	(126 057)
5 YA P1-P5 Renovation	(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	-
Security System Upgrade	-	49 000	(37 993)	-	11 008
Totals	(219 123)	249 000	(62 750)	18 189	(14 683)

Represented by:

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

115 258
(129 942)

19. Funds Held for Te Hikoi Cluster

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	760 864	760 864	916 356
Funds Received from Cluster Members	284 416	-	388 959
Funds Received from MOE	1 180 284	-	1 165 470
Total funds received	1 464 700	-	2 470 784
Funds Spent on Behalf of the Cluster	1 691 383	-	1 709 921
Funds remaining	(226 683)	-	760 864

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	10 040	12 220
<i>Leadership Team</i>		
Remuneration	895 461	935 270
Full-time equivalent members	6	6
Total key management personnel remuneration	905 501	947 490

There are 10 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) committees 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	220-230
Benefits and Other Emoluments	25-30	30-35
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	13.00	15.00
110 - 120	11.00	3.00
120 - 130	7.00	1.00
130 - 150	0.00	0.00
150 - 180	1.00	2.00
	32.00	21.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$0	\$0
Number of People	0	0

23. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

24. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$0 (2022:\$100,000)

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine a Photocopier Lease with FujiFilm;

	2023 Actual \$	2022 Actual \$
No later than One Year	5 586	2 695
Later than One Year and No Later than Five Years	145 563	
Later than Five Years		
	<u>151 149</u>	<u>2 695</u>

The total lease payments incurred during the period were \$5,586 (2022: \$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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	3 177 977	1 036 427	1 946 613
Receivables	1 604 818	937 314	937 314
Investments - Term Deposits	500 000	1 506 475	500 000
Total financial assets measured at amortised cost	<u>5 282 795</u>	<u>3 480 216</u>	<u>3 383 927</u>

Financial liabilities measured at amortised cost

Payables	1 391 844	995 948	995 948
Borrowings - Loans	-	-	-
Finance Leases	46 217	56 105	56 105
Painting Contract Liability	-	-	-
Total financial liabilities measured at amortised cost	<u>1 438 061</u>	<u>1 052 053</u>	<u>1 052 053</u>

26. Events After Balance Date

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

Kiwisport Funding

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2023, the school received total Kiwisport funding of \$22,558 (excluding GST) (2022: \$23,024). The funding was used towards the director of sport.

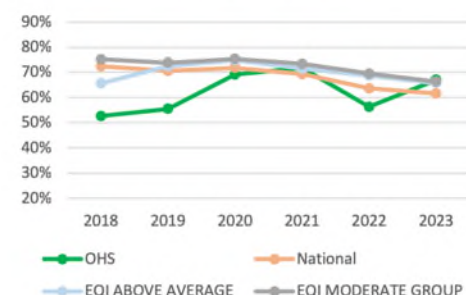


Statement of Variance 2023 OHS

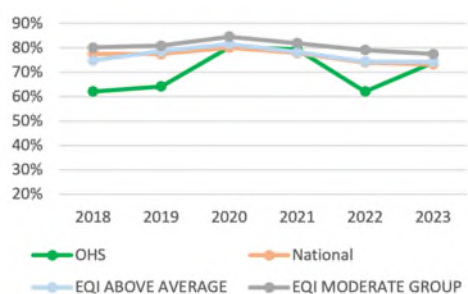
School Name:	Onehunga High School	School Number:	86
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Strategic Aim:	2022-2023: We are committed to holistic education which sets and maintains high standards and achievement, in partnership with whānau and the wider community. Our students will be respectful and responsible lifelong learners.
Annual Aim:	All learners have strong academic outcomes, in a safe and inclusive school environment
Target, with baseline	56% to 80% Pass rate NCEA Level 1 62% to 80% Pass rate NCEA Level 2 57% to 80% Pass rate NCEA Level 3 32% to 50% pass rate for UE

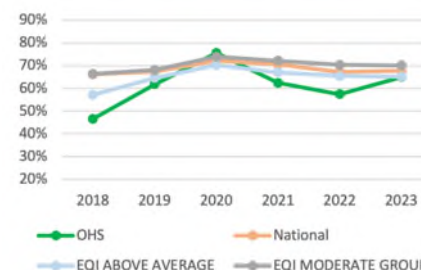
Level 1 NCEA OHS Data - March 2024						
	2018	2019	2020	2021	2022	2023
OHS	52.7%	55.5%	69.1%	71.8%	56.3%	67.0%
National	72.4%	70.6%	71.8%	69.3%	63.6%	61.6%
EQI ABOVE AVERAGE	65.6%	72.4%	74.8%	71.5%	68.7%	65.7%
EQI MODERATE GROUP	75.2%	73.8%	75.3%	73.3%	69.5%	66.3%



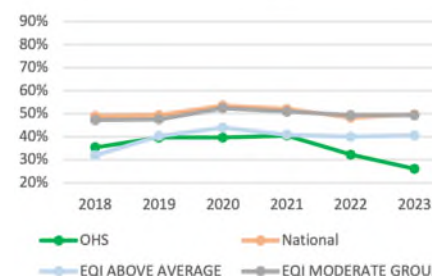
Level 2 NCEA OHS Data – March 2024						
	2018	2019	2020	2021	2022	2023
OHS	62.1%	64.2%	80.2%	79.4%	62.2%	74.0%
National	77.6%	77.5%	80.1%	77.9%	74.0%	73.2%
EQI ABOVE AVERAGE	74.8%	78.6%	81.5%	78.2%	74.4%	74.2%
EQI MODERATE GROUP	80.1%	80.9%	84.5%	81.9%	79.1%	77.5%



Level 3 NCEA OHS Data – March 2024						
	2018	2019	2020	2021	2022	2023
OHS	46.5%	61.7%	75.5%	62.3%	57.4%	64.9%
National	66.1%	67.3%	72.1%	70.5%	67.2%	67.6%
EQI ABOVE AVERAGE	57.1%	64.5%	70.2%	67.0%	65.4%	65.1%
EQI MODERATE GROUP	66.3%	68.0%	73.9%	72.1%	70.3%	70.0%



University Entrance OHS Data – March 2024						
	2018	2019	2020	2021	2022	2023
OHS	35.3%	39.5%	39.6%	40.4%	32.1%	26.0%
National	48.9%	49.3%	53.4%	51.9%	48.2%	49.7%
EQI ABOVE AVERAGE	31.8%	40.2%	43.9%	40.8%	39.9%	40.5%
EQI MODERATE GROUP	47.2%	47.5%	52.3%	50.8%	49.3%	49.3%



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>
<p>Raise academic achievement by:</p> <ol style="list-style-type: none"> 1. Identify, articulate and embed the OHS Learning Culture 2. Give effect Te Tiriti o Waitangi by ensuring Māori succeed as Māori 3. Develop an Academic Mentoring programme to lift achievement 4. Implement effective interventions for all learners, especially those at risk of not passing 	<ol style="list-style-type: none"> 1. OHS Learning Culture Values co-constructed in 2023, to ensure we have safe and orderly learning focused environment. 2. Māori committee established, with a focus on raising academic achievement for Māori learners. 3. Process to review mentoring put in place. 4. School-wide academic tracking introduced, with a focus on changing the trajectory of learners at risk of not passing NCEA L1, L2 and L3. Opportunities to support at risk learners were put in place. <p>Outcomes</p> <ul style="list-style-type: none"> • Level 1 NCEA was above the National average and moderate EQI pass rates • Level 2 NCEA was above the national and average EQI pass rates • Level 3 NCEA was at the average EQI • UE pass rates were well below all benchmarks. <p>Level 1: 56% to 67% Level 2: 62% to 74% Level 3: 57% to 65% UE: 31% to 26%</p>	<p>All NCEA levels saw improvement, apart from UE.</p> <p>Overall, the school is tracking in the right direction.</p> <p>Aspirational annual goals to raise achievement were set. Strategies to improve academic outcomes, such as academic tracking, were introduced.</p>	<p>The Board of Trustees set a new strategic plan for 2024-2026.</p> <p>This plan brings together a number of proven initiatives to raise achievement. Such as: a strong focus on effective pedagogy, academic tracking, community engagement, sharp focus on attendance with the employment of attendance officers and academic tracking.</p> <p>New Targets: Level 1 pass rate: 85%, Level 2 pass rate: 85%, Level 3 pass rate: 85%, Māori ākonga pass rate: 85% Pasifika ākonga pass rate: 85% UE pass rate: 60%</p>

Planning for next year:

STRATEGIC PLAN

2024-2026



- **VISION:** Personalised knowledge-rich curriculum, with a focus on academic excellence to enable every student to achieve their aspirations at Onehunga High School and beyond
- A focus on continual improvement in all aspects of school life
- Recognise Te Tiriti o Waitangi through Partnership, Participation and Protection
- **MOTTO:** Loyalty & Courage

**LEVEL 1 pass rate: 85%, LEVEL 2 pass rate: 85%, LEVEL 3 pass rate: 85%,
MĀORI ĀKONGA pass rate: 85%, PASIFIKA ĀKONGA pass rate: 85%, UE pass rate: 60%**

GOALS

INITIATIVES

OUR SUCCESS

HIGH ASPIRATIONS

Provide excellent academic outcomes for all learners, driven by the belief that each & every student can & will achieve their full potential

1. Ensure effective teaching and learning with high expectations for all
2. Revise the Classroom Effective Teacher profile to strengthen collective teacher efficacy
3. Embed culturally sustaining pedagogy for Māori and Pasifika excellence

Students experience success at OHS, achieving their aspirational goals.

SELF-REVIEW

Develop a culture of school-wide self-review, underpinned by effective systems & processes

1. Provide on-going school-wide self-review and evaluation
2. Develop Academic Mentoring: we will inform and empower learner success and their capacity to aspire
3. Implement school-wide Academic Tracking with timely interventions to accelerate achievement

Students are identified and supported to reach their potential.
Excellent and equitable outcomes for all students.

STUDENT ENGAGEMENT & WELLBEING

Ensure effective student support systems to provide a sense of belonging

1. Embed the OHS Learning Culture and values
2. Develop school-wide restorative practice to ensure healthy relationships
3. Promote and support student attendance to ensure learner engagement and academic success

Students embody the school values, feel safe, are present each day and enjoy coming to school.

PARTNERSHIPS & CONNECTIONS

Build a strong community through highly valued relationships

1. Engage with Nga reo rau o te Haerenga (Māori Committee) and create a Pasifika committee, to collectively ensure learner success
2. Nurturing community relationships and sharing our successes
3. Maintain teacher retention and recruit quality staff

Students are secure in their cultural identity and proud to attend their local school.

WHĀIA E KOE TE ITI KAHURANGI KI TE TŪOHU KOE, ME HE MAUNGA TEITEI .
PURSUE EXCELLENCE. SHOULD YOU STUMBLE, LET IT BE TO A LOFTY MOUNTAIN.

OHS ANNUAL PLAN 2024



LEVEL 1 pass rate: 85%
LEVEL 2 pass rate: 85%
LEVEL 3 pass rate: 85%
MĀORI ĀKONGA pass rate: 85%
PASIFIKA ĀKONGA pass rate: 85%
UE pass rate: 60%

Personalised knowledge rich curriculum, with a focus on academic excellence to enable every student to achieve their aspirations at Onehunga High School and beyond.

GOALS

ANNUAL PLAN ACTIONS

HIGH ASPIRATIONS

Provide excellent academic outcomes for all learners, driven by the belief that each & every student can & will achieve their full potential

Ensure effective teaching and learning

1. Develop, practice, and embed an Assessment for Learning (AFL) Model
2. A school-wide understanding of culturally sustaining pedagogy shifts into classroom practice
3. A school-wide understanding of High Expectation teaching shifts into classroom practice

Develop Leaders

1. Teaching and Learning Group (TLG) to co-construct and facilitate staff PLD in cross curricular PLGs
2. Leaders of Learning Areas PLD throughout the year: High functioning Learning Areas
3. Senior Leadership PLD throughout the year: Leading Improvement

Create an Effective Teacher Profile (ETP) for the classroom

1. Develop a shared understanding of effective evidence based classroom pedagogy to build collective teacher efficacy

SELF-REVIEW

Develop a culture of school-wide self-review, underpinned by effective Systems and processes

Embed the Learning Area Self-Review process

1. All Learning Areas to set goals targets and use evidence based strategies to lift achievement

Reflect on and Improve Academic Mentoring

2. Refocus this Initiative: 1) relationship with a significant adult, 2) Learner clarity of current achievement and how to change trajectory

Embed Academic Tracking processes

1. Assessment hand in rate for Y9 and Y11 is tracked and reported and acted on timely
2. PATs used to establish a tracking tool in the junior school
3. Regular sharing of tracking data with staff, students and whanau to review learner progress
4. Early identification of target learners for tracking and interventions
5. Tracking booklets and 'Take It Up' is understood and fully utilised by learners and staff

STUDENT ENGAGEMENT & WELLBEING

Ensure effective student support systems to provide a sense of belonging.

Develop the OHS Learning Culture

1. Introduce and Embed OHS Learning Culture / values
2. Embed behaviour matrix
3. Develop a school-wide continuum of acknowledgments

Develop school-wide restorative practice

1. Introduce a school-wide model for restorative practice
2. PLD throughout the year to build staff capacity
3. Introduction of weekly wrap-around support meetings for vulnerable learners
4. NZCER student well-being survey term 1
5. Bullying policy and procedures are reviewed and shared

Improve student attendance (including latest)

1. School-wide process to ensure attendance is actively monitored, with Interventions
2. Kaohwhina / Engagement Officers employed for timely attendance intervention & whanau support
3. Regular communication to the community on the importance of regular attendance

PARTNERSHIPS & CONNECTIONS

Build a strong community through highly valued relationships

Give effect to give effect to Te Tiriti o Waitangi

1. Nga reo rau o te Haerenga on-going hui to ensure Māori succeed as Māori

Create Pasifika Committee

1. Create a Pasifika Committee with the focus on raising Pasifika achievement at OHS

Ensure quality processes and support for teachers

1. Review and Improve the PCT programme
2. Ensure Induction process is robust
3. Ensure early recruitment process

WHĀIA E KOE TE ITI KAHURANGI KI TE TŪOHU KOE, ME HE MAUNGA TEITEI
PURSUE EXCELLENCE SHOULD YOU STUMBLE, LET IT BE TO A LOFTY MOUNTAIN



Onehunga High School

86 | Secondary (Year 9-15) | State

Operational Funding

Funding position

Annual Adjustment Published (08/12/2023)

	QUARTER 1 08/12/2023	QUARTER 2 08/12/2023	QUARTER 3 08/12/2023	QUARTER 4 08/12/2023	ESTIMATED ANNUAL ENTITLEMENT
Component	As at 08/12/2023				
Base Funding	\$17,066.61	\$17,066.61	\$17,018.22	\$17,453.69	\$68,605.13
Careers Information Grant	\$6,079.76	\$6,079.76	\$6,086.89	\$6,022.74	\$24,269.15
Equity Funding	\$112,412.61	\$112,412.61	\$112,544.39	\$111,358.33	\$448,727.94
Export Education Levy			-\$418.95	-\$133.04	-\$551.99
Heat Light and Water	\$45,056.99	\$45,056.99	\$45,056.99	\$45,056.99	\$180,227.96
ICT Funding	\$9,346.92	\$9,346.92	\$9,356.24	\$9,272.34	\$37,322.42
International Student Levy			-\$1,581.18	-\$603.85	-\$2,185.03
Kāhui Ako Induction and Networking (Across)	\$750.00				\$750.00
Kāhui Ako Induction and Networking (Within)	\$2,431.78				\$2,431.78
Kāhui Ako Maintenance Allowance	\$1,000.00				\$1,000.00
Kāhui Ako Travel Grant (Across)	\$3,687.90				\$3,687.90
Kiwisport Funding (Year 9 - 15)	\$5,651.13	\$5,651.13	\$5,657.75	\$5,598.13	\$22,558.14
Learning Support Coordinator Travel and Networking Grant	\$3,000.00				\$3,000.00
Māori Language Programme (Lvl 4)	\$1,879.63	\$1,879.63	\$1,845.45	\$1,794.19	\$7,398.90
Per Pupil Funding (Year 9 - 10)	\$106,905.64	\$106,905.64	\$109,109.88	\$109,385.41	\$432,306.57
Per Pupil Funding (Year 11 - 15)	\$141,693.64	\$141,693.64	\$139,560.62	\$136,513.44	\$559,461.34

Property Maintenance Grant	\$29,918.25	\$29,918.25	\$29,918.25	\$29,918.25	\$119,673.00
Relief Teacher Funding	\$43,042.55	\$43,042.55	\$45,558.92	\$45,614.84	\$177,258.86
↳ 01/01/2023 - 02/07/2023	\$43,042.55	\$43,042.55	\$935.71		
↳ 03/07/2023 - 31/12/2023			\$44,623.21	\$45,614.84	
Schools Donations Scheme	\$143,639.84				\$143,639.84
STAR Funding	\$24,534.60	\$24,534.60	\$24,251.07	\$23,846.02	\$97,166.29
STP Funding	\$121,847.00	\$121,847.00	\$108,252.50	\$101,707.00	\$453,653.50
Support for Inclusion Funding	\$16,013.17	\$16,013.17	\$16,031.54	\$15,866.21	\$63,924.09
Vandalism Funding	\$2,315.90	\$2,315.90	\$2,318.61	\$2,294.18	\$9,244.59
Adjustment (GST Excl)	\$92.05				\$92.05
Adjusted Entitlement (GST Excl)	\$838,273.92	\$683,764.40	\$670,567.19	\$660,964.87	\$2,853,570.38

Calculated: 08/12/2023 Payment Due: 03/01/2024

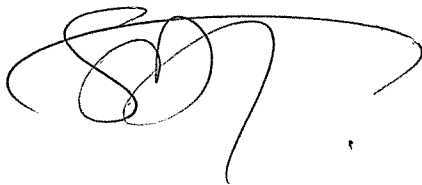
Description	Amount
Annual Adjustment Funding Amount	\$92.05
↳ Quarter 1 Adjustment	\$92.05
GST	\$13.81
Total Amount	\$105.86

Good employer disclosure

31 December 2023

The Onehunga High School Board of Trustees declare that Onehunga High School is a good employer as per the State Sector Act 1988, part 7A – as per conditions noted below:

- A good employer operates a personnel policy that includes:
 - good and safe working conditions
 - an equal employment opportunities programme
 - the impartial selection of suitably qualified persons for appointment
 - recognition of:
 - the aims and aspirations of Māori
 - the employment requirements of the Māori people
 - the need for greater involvement of the Māori people in the education service
 - opportunities for the enhancement of the abilities of individual employees
 - recognition of the aims and aspirations and employment requirements, and the cultural differences, of ethnic or minority groups
 - recognition of the employment requirements of women
 - recognition of the employment requirements of persons with disabilities.
- The employer must also ensure that all employees maintain proper standards of integrity, conduct, and concern for the public interest and the wellbeing of students.



Shameen Hayat
Principal



George Woodward
Presiding Member (Onehunga High School Board of Trustees)



Independent Auditor's Report

To the readers of Onehunga High School's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

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

In our opinion the financial statements of the School:

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

Our audit was completed on 24 June 2024. This is the date at which our opinion is expressed.

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

Basis 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.

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING



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.

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, statement 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 'Brendon Foy', with a long horizontal flourish extending to the right.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

