

OTUMOETAI COLLEGE

Consolidated Annual Financial Statements - For the year ended 31 December 2024

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Otumoetai College

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the group.

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

Matthew King

Full Name of Presiding Member



Signature of Presiding Member

14 May 2025

Date:

Russell Gordon

Full Name of Principal



Signature of Principal

14/05/25

Date:

Otumoetai College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue							
Government Grants	2	23,024,758	20,103,187	21,349,695	23,024,758	20,103,187	21,349,695
Locally Raised Funds	3	2,420,665	2,368,359	2,395,720	2,418,665	2,368,359	2,395,720
Interest		300,248	160,000	238,444	312,105	160,000	249,562
Gain on Sale of Property, Plant and Equipment		10,000	-	3,511	10,000	-	3,511
Other Revenue		33,093	-	8,104	33,093	-	8,104
Total Revenue		25,788,765	22,631,546	23,995,474	25,798,622	22,631,546	24,006,592
Expense							
Locally Raised Funds	3	1,966,467	1,600,267	1,744,211	1,966,467	1,600,267	1,744,211
Learning Resources	4	18,554,023	17,002,240	17,886,673	18,554,023	17,002,240	17,886,673
Administration	5	1,490,074	1,471,440	1,332,692	1,503,844	1,471,440	1,343,054
Interest	-	20,818	-	18,176	20,818	-	18,176
Property	6	4,237,594	2,759,900	3,130,080	4,237,594	2,759,900	3,130,080
Total expense		26,268,976	22,833,847	24,111,832	26,282,747	22,833,847	24,122,194
Net Surplus / (Deficit) for the year		(480,211)	(202,301)	(116,358)	(484,125)	(202,301)	(115,602)
Other Comprehensive Revenue and Expense							
Gain on equity investment revaluations		12,185	-	(3,245)	43,561	-	(9,818)
Total other comprehensive revenue and expense		12,185	-	(3,245)	43,561	-	(9,818)
Total Comprehensive Revenue and Expense for the Year		(468,026)	(202,301)	(119,603)	(440,564)	(202,301)	(125,420)

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

Otumoetai College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

Notes	2024	School	2023	2024	Group	2023
	Actual	2024 Budget (Unaudited)	Actual	Actual	2024 Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Equity at 1 January	5,815,431	5,815,431	5,936,254	6,154,783	5,815,431	6,249,913
Total comprehensive revenue and expense for the year	(468,026)	(202,301)	(119,603)	(440,564)	(202,301)	(125,420)
Contributions from the Ministry of Education	-	-	-	-	-	-
Distributions to the Ministry of Education	-	-	-	-	-	-
Contribution - Furniture and Equipment Grant	200,533	-	-	200,533	-	-
Equity at 31 December	5,547,938	5,613,130	5,816,651	5,914,752	5,613,130	6,124,493
Accumulated comprehensive revenue and expense	5,535,753	5,613,130	5,787,167	5,871,191	5,613,130	6,133,092
Reserves	12,185	-	28,265	43,561	-	21,692
Equity at 31 December	5,547,938	5,613,130	5,815,432	5,914,752	5,613,130	6,154,784
Reserve Movements Analysis						
Accumulated comprehensive revenue and expense						
Balance at 1 January	5,787,168	5,815,431	5,904,743	6,133,091	5,815,431	6,249,913
Equity investment revaluation reserve transfer on disposal	-	-	(1,217)	-	-	(1,217)
Contributions from the Ministry of Education	-	-	-	-	-	-
Distributions to the Ministry of Education	-	-	-	-	-	-
Contribution - Furniture and Equipment Grant	200,533	-	-	200,533	-	-
Surplus/(deficit) for the year	(480,211)	(202,301)	(116,358)	(484,125)	(202,301)	(115,602)
Balance 31 December	5,507,490	5,613,130	5,787,168	5,849,499	5,613,130	6,133,094
Equity investment revaluation reserves						
Balance at 1 January	28,265	-	31,510	21,692	-	31,510
Net change in fair value	12,185	-	(3,245)	43,561	-	(9,818)
Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Balance 31 December	40,450	-	28,265	65,253	-	21,692
Total equity	5,547,940	5,613,130	5,815,433	5,914,752	5,613,130	6,154,786

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

Otumoetai College
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets							
Cash and Cash Equivalents	7	2,662,234	2,425,000	2,456,497	2,663,286	2,425,000	2,457,497
Accounts Receivable	8	1,684,738	1,590,000	1,700,104	1,684,738	1,590,000	1,700,104
GST Receivable		11,619	15,000	24,483	11,619	15,000	24,483
Prepayments		144,693	140,000	125,778	144,693	140,000	125,778
Inventories	9	993	1,000	2,018	993	1,000	2,018
Investments	10	2,523,167	2,500,000	1,950,000	2,523,167	2,500,000	1,950,000
Funds receivable for Capital Works Projects	17	27,816	-	75,380	27,816	-	75,380
		7,055,260	6,671,000	6,334,260	7,056,312	6,671,000	6,335,260
Current Liabilities							
Accounts Payable	12	1,713,242	1,897,870	1,431,434	1,713,242	1,897,870	1,431,434
Revenue Received in Advance		1,137,890	900,000	997,403	1,137,890	900,000	997,403
Provision for Cyclical Maintenance	14	223,430	70,000	83,970	223,430	70,000	83,970
Finance Lease Liability	15	106,912	100,000	88,498	106,912	100,000	88,501
Funds held in Trust	16	875,100	600,000	734,973	875,100	600,000	734,973
Funds held for Capital Works Projects	17	116,458	-	26,667	116,458	-	26,667
		4,173,032	3,567,870	3,362,945	4,173,032	3,567,870	3,362,948
Working Capital Surplus/(Deficit)		2,882,228	3,103,130	2,971,315	2,883,280	3,103,130	2,972,312
Non-current Assets							
Investments	10	41,625	30,000	29,440	407,387	30,000	367,792
Property, Plant and Equipment	11	3,332,200	3,000,000	3,428,843	3,332,200	3,000,000	3,428,843
		3,373,825	3,030,000	3,458,283	3,739,587	3,030,000	3,796,635
Non-current Liabilities							
Provision for Cyclical Maintenance	14	478,256	300,000	361,149	478,256	300,000	361,149
Finance Lease Liability	15	171,357	170,000	166,669	171,357	170,000	166,666
Funds held in Trust	16	58,500	50,000	86,342	58,500	50,000	86,342
		708,113	520,000	614,160	708,113	520,000	614,157
Net Assets		5,547,940	5,613,130	5,815,432	5,914,752	5,613,130	6,154,786
Equity:							
Accumulated comprehensive revenue and expense		5,507,490	5,613,130	5,787,167	5,849,499	5,613,130	6,133,094
Equity investment revaluation reserves		40,450	-	28,265	65,253	-	21,692
Total equity		5,547,940	5,613,130	5,815,432	5,914,752	5,613,130	6,154,786

Otumoetai College
Statement of Cash Flows
For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities							
Government Grants		6,283,849	5,734,542	5,828,116	6,283,849	5,734,542	5,828,116
Locally Raised Funds		1,876,950	1,581,331	1,275,530	1,906,326	1,581,331	1,275,530
International Students		934,195	886,028	1,110,645	934,195	886,028	1,110,645
Goods and Services Tax (net)		12,864	9,483	3,149	12,864	9,483	3,149
Payments to Employees		(4,302,526)	(3,770,969)	(3,889,612)	(4,302,526)	(3,839,465)	(3,889,612)
Payments to Suppliers		(4,271,141)	(3,559,363)	(4,063,449)	(4,275,199)	(3,490,867)	(4,073,811)
Interest Paid		(20,818)	-	(18,176)	(20,818)	-	(18,176)
Interest Received		345,144	204,620	178,443	333,287	204,620	188,825
Net cash from / (to) the Operating Activities		858,516	1,085,672	424,646	871,977	1,085,672	424,666
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		10,000	-	4,744	10,000	-	4,744
Purchase of Property Plant & Equipment (and Intangibles)		(420,574)	(459,398)	(520,739)	(420,574)	(459,398)	(520,739)
Purchase of Investments		(585,352)	(550,000)	-	(598,761)	(550,000)	-
Proceeds from Sale of Investments		-	-	-	-	-	-
Net cash from / (to) the Investing Activities		(995,926)	(1,009,398)	(515,995)	(1,009,335)	(1,009,398)	(515,995)
Cash flows from Financing Activities							
Furniture and Equipment Grant		200,533	-	-	200,533	-	-
Contributions from Ministry of Education		-	-	-	-	-	-
Distributions to Ministry of Education		-	-	-	-	-	-
Finance Lease Payments		(107,025)	14,832	(43,873)	(107,025)	14,832	(43,873)
Funds Administered on Behalf of Other Parties		249,639	(122,603)	114,798	249,639	(122,603)	114,798
Net cash from / (to) Financing Activities		343,147	(107,771)	70,925	343,147	(107,771)	70,925
Net increase/(decrease) in cash and cash equivalents		205,737	(31,497)	(20,424)	205,789	(31,497)	(20,404)
Cash and cash equivalents at the beginning of the year	7	2,456,497	2,456,497	2,476,919	2,457,497	2,456,497	2,477,899
Cash and cash equivalents at the end of the year	7	2,662,234	2,425,000	2,456,495	2,663,286	2,425,000	2,457,495

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

Otumoetai College

Notes to the Group Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Otumoetai College 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 Otumoetai College Group (the 'Group') consists of Otumoetai College and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period

The consolidated financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The consolidated financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group 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 Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These consolidated 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 consolidated 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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the Group. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23.

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.

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 26.

c) Revenue Recognition

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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 Group 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 Consolidated 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 Consolidated 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.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the Group intends to hold for long term strategic purposes. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these consolidated 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 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 Consolidated 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 Consolidated 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) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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.

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

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

o) 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 Consolidated Statement of Comprehensive Revenue and Expense.

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

p) 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 Group sites in a state of good order and repair.

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

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

q) Financial Instruments

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

r) Goods and Services Tax (GST)

The consolidated 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 consolidated statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	6,026,487	5,582,827	5,561,524	6,026,487	5,582,827	5,561,524
Teachers' Salaries Grants	14,035,818	12,767,876	13,658,635	14,035,818	12,767,876	13,658,635
Use of Land and Buildings Grants	2,649,192	1,600,000	1,925,538	2,649,192	1,600,000	1,925,538
Ka Ora, Ka Ako - Healthy School Lunches Programme	32,425	-	-	32,425	-	-
Other Government Grants	280,836	152,484	203,998	280,836	152,484	203,998
	23,024,758	20,103,187	21,349,695	23,024,758	20,103,187	21,349,695

3. Locally Raised Funds

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Fees for Extra Curricular Activities	543,858	325,810	526,038	543,858	325,810	526,038
Donations and Bequests	343,342	546,028	417,071	341,342	546,028	417,071
Fundraising & Community Grants	101,988	28,000	39,587	101,988	28,000	39,587
Trading	349,032	344,000	359,923	349,032	344,000	359,923
Other Revenue	160,998	160,174	129,589	160,998	160,174	129,589
International Student Fees	921,447	964,347	923,512	921,447	964,347	923,512
	2,420,665	2,368,359	2,395,720	2,418,665	2,368,359	2,395,720
Expenses						
Extra Curricular Activities Costs	1,188,296	807,776	996,648	1,188,296	807,776	996,648
Trading	329,377	332,725	331,662	329,377	332,725	331,662
Fundraising and Community Grant Costs	31,358	-	38,000	31,358	-	38,000
Other Locally Raised Funds Expenditure	21,164	15,500	18,128	21,164	15,500	18,128
International Student - Employee Benefits - Salaries	172,586	165,984	143,743	172,586	165,984	143,743
International Student - Other Expenses	223,687	278,282	216,030	223,687	278,282	216,030
	1,966,467	1,600,267	1,744,211	1,966,467	1,600,267	1,744,211
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	454,198	768,092	651,509	452,198	768,092	651,509

4. Learning Resources

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	1,036,297	1,311,393	1,026,812	1,036,297	1,311,393	1,026,812
Information and Communication Technology	151,066	166,175	122,042	151,066	166,175	122,042
Employee Benefits - Salaries	16,600,284	14,816,408	15,933,559	16,600,284	14,816,408	15,933,559
Staff Development	72,631	153,231	88,295	72,631	153,231	88,295
Depreciation	647,849	483,348	672,556	647,849	483,348	672,556
Other Learning Resource Expenses	45,895	71,685	43,409	45,895	71,685	43,409
	18,554,023	17,002,240	17,886,673	18,554,023	17,002,240	17,886,673

5. Administration

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	17,503	14,400	15,514	17,503	14,400	15,514
Board Fees and Expenses	23,168	6,940	6,996	23,168	6,940	6,996
Operating Lease	(5,408)	88,600	1,164	(5,408)	88,600	1,164
Legal Fees	6,108	-	618	6,108	-	618
Other Administration Expenses	243,238	223,704	240,709	257,009	223,704	51,071
Employee Benefits - Salaries	951,534	968,388	913,975	951,534	968,388	913,975
Insurance	39,224	38,708	36,661	39,224	38,708	36,661
Service Providers, Contractors and Consultancy	182,282	130,700	117,055	182,282	130,700	117,055
Ka Ora, Ka Ako - Healthy School Lunches Programme	32,425	-	-	32,425	-	-
	1,490,074	1,471,440	1,332,692	1,503,844	1,471,440	1,343,054

6. Property

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance Provision	289,048	-	10,590	289,048	-	10,590
Heat, Light and Water	231,634	193,716	229,501	231,634	193,716	229,501
Rates	90,496	90,660	82,463	90,496	90,660	82,463
Repairs and Maintenance	291,700	246,500	237,276	291,700	246,500	237,276
Use of Land and Buildings	2,649,192	1,600,000	1,925,538	2,649,192	1,600,000	1,925,538
Employee Benefits - Salaries	601,157	567,804	568,797	601,157	567,804	568,797
Other Property Expenses	84,367	61,220	75,915	84,367	61,220	75,915
	<u>4,237,594</u>	<u>2,759,900</u>	<u>3,130,080</u>	<u>4,237,594</u>	<u>2,759,900</u>	<u>3,130,080</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	1,162,234	925,000	206,497	1,163,286	925,000	207,497
Short-term Bank Deposits	1,500,000	1,500,000	2,250,000	1,500,000	1,500,000	2,250,000
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	<u>2,662,234</u>	<u>2,425,000</u>	<u>2,456,497</u>	<u>2,663,286</u>	<u>2,425,000</u>	<u>2,457,497</u>

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

Of the \$2,662,234 Cash and Cash Equivalents, \$116,458 is held by the Group on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$2,662,234 Cash and Cash Equivalents, \$687,790 is held for International Homestay Payments and \$841,067 for International Student Fees in advance.

8. Accounts Receivable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	269,994	300,000	496,403	269,994	300,000	496,403
Receivables from the Ministry of Education	45,620	-	450	45,620	-	450
Interest Receivable	39,724	40,000	84,620	39,724	40,000	84,620
Banking Staffing Underuse	-	-	-	-	-	-
Teacher Salaries Grant Receivable	1,329,400	1,250,000	1,118,631	1,329,400	1,250,000	1,118,631
	<u>1,684,738</u>	<u>1,590,000</u>	<u>1,700,104</u>	<u>1,684,738</u>	<u>1,590,000</u>	<u>1,700,104</u>
Receivables from Exchange Transactions	309,718	340,000	581,023	309,718	340,000	581,023
Receivables from Non-Exchange Transactions	1,375,020	1,250,000	1,119,081	1,375,020	1,250,000	1,119,081
	<u>1,684,738</u>	<u>1,590,000</u>	<u>1,700,104</u>	<u>1,684,738</u>	<u>1,590,000</u>	<u>1,700,104</u>

9. Inventories

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Canteen	993	1,000	2,018	993	1,000	2,018
	<u>993</u>	<u>1,000</u>	<u>2,018</u>	<u>993</u>	<u>1,000</u>	<u>2,018</u>

10. Investments

The Group and School's investments are classified as follows:

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset						
Short-term Bank Deposits	2,523,167	2,500,000	1,950,000	2,523,167	2,500,000	1,950,000
	2,523,167	2,500,000	1,950,000	2,523,167	2,500,000	1,950,000
Non-current Asset						
Long-term Bank Deposits	-	-	-	-	-	-
Equity Investments	41,625	30,000	29,440	407,387	30,000	367,792
	41,625	30,000	29,440	407,387	30,000	367,792
Total Investments	2,564,792	2,530,000	1,979,440	2,930,554	2,530,000	2,317,792

11. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	-	-	-	-	-	-
Buildings	255,723	-	-	-	(7,528)	248,194
Building Improvements	1,284,953	-	-	-	(111,592)	1,173,361
Hostel	-	-	-	-	-	-
Furniture and Equipment	1,218,033	212,224	-	-	(223,599)	1,208,077
Information and Communication Technology	305,667	162,861	-	-	(168,638)	298,981
Motor Vehicles	13,237	32,861	-	-	(10,626)	35,472
Textbooks	24,605	6,008	-	-	(9,088)	21,521
Leased Assets	251,790	130,128	-	-	(107,355)	274,562
Library Resources	74,835	6,620	-	-	(9,423)	72,032
	3,428,843	550,702	-	-	(647,849)	3,332,200

GROUP

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land	-	-	-	-	-	-
Buildings	349,914	(101,720)	248,194	349,914	(94,191)	255,723
Building Improvements	3,432,218	(2,258,857)	1,173,361	3,432,218	(2,147,265)	1,284,953
Hostel	-	-	-	-	-	-
Furniture and Equipment	4,852,388	(3,644,311)	1,208,077	4,638,745	(3,420,712)	1,218,033
Information and Communication Technology	1,527,677	(1,228,696)	298,981	1,365,725	(1,060,058)	305,667
Motor Vehicles	205,861	(170,389)	35,472	199,087	(185,850)	13,237
Textbooks	956,880	(935,358)	21,522	950,875	(926,270)	24,605
Leased Assets	452,048	(177,486)	274,562	404,893	(153,103)	251,790
Library Resources	434,241	(362,209)	72,032	427,621	(352,786)	74,835
	12,211,226	(8,879,026)	3,332,200	11,769,078	(8,340,235)	3,428,843

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	-	-	-	-	-	-
Buildings	255,723	-	-	-	(7,528)	248,194
Building Improvements	1,284,953	-	-	-	(111,592)	1,173,361
Hostel	-	-	-	-	-	-
Furniture and Equipment	1,218,033	212,224	-	-	(223,599)	1,208,077
Information and Communication Technology	305,667	162,861	-	-	(168,638)	298,981
Motor Vehicles	13,237	32,861	-	-	(10,626)	35,472
Textbooks	24,605	6,008	-	-	(9,088)	21,521
Leased Assets	251,790	130,128	-	-	(107,355)	274,562
Library Resources	74,835	6,620	-	-	(9,423)	72,032
	3,428,843	550,702	-	-	(647,849)	3,332,200

SCHOOL

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land	-	-	-	-	-	-
Buildings	349,914	(101,720)	248,194	349,914	(94,191)	255,723
Building Improvements	3,432,218	(2,258,857)	1,173,361	3,432,218	(2,147,265)	1,284,953
Hostel	-	-	-	-	-	-
Furniture and Equipment	4,852,388	(3,644,311)	1,208,077	4,638,745	(3,420,712)	1,218,033
Information and Communication Technology	1,527,677	(1,228,696)	298,981	1,365,725	(1,060,058)	305,667
Motor Vehicles	205,861	(170,389)	35,472	199,087	(185,850)	13,237
Textbooks	956,880	(935,358)	21,522	950,875	(926,270)	24,605
Leased Assets	452,048	(177,486)	274,562	404,893	(153,103)	251,790
Library Resources	434,241	(362,209)	72,032	427,621	(352,786)	74,835
	12,211,226	(8,879,026)	3,332,200	11,769,078	(8,340,235)	3,428,843

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 \$274,562 (2023: \$251,791)

The net carrying value of motor vehicles held under a finance lease is \$000 (2023: \$000)

Restrictions

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

12. Accounts Payable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	241,725	230,000	125,626	241,725	230,000	125,626
Accruals	34,640	317,870	66,916	34,640	317,870	66,916
Banking Staffing Overuse	-	-	-	-	-	-
Employee Entitlements - Salaries	1,329,400	1,250,000	1,118,631	1,329,400	1,250,000	1,118,631
Employee Entitlements - Leave Accrual	107,477	100,000	120,261	107,477	100,000	120,261
	<u>1,713,242</u>	<u>1,897,870</u>	<u>1,431,434</u>	<u>1,713,242</u>	<u>1,897,870</u>	<u>1,431,434</u>
Payables for Exchange Transactions	1,713,242	1,897,870	1,431,434	1,713,242	1,897,870	1,431,434
	<u>1,713,242</u>	<u>1,897,870</u>	<u>1,431,434</u>	<u>1,713,242</u>	<u>1,897,870</u>	<u>1,431,434</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	21,695	-	-	21,695	-	-
International Student Fees in Advance	841,067	750,000	828,319	841,067	750,000	828,319
Other revenue in Advance	275,129	150,000	169,084	275,129	150,000	169,084
	<u>1,137,890</u>	<u>900,000</u>	<u>997,403</u>	<u>1,137,890</u>	<u>900,000</u>	<u>997,403</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	School and Group 2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	445,119	445,119	511,965
Increase to the Provision During the Year	289,048	-	10,590
Use of the Provision During the Year	(32,481)	(75,119)	(77,436)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>701,686</u>	<u>370,000</u>	<u>445,119</u>
Cyclical Maintenance - Current	223,430	70,000	83,970
Cyclical Maintenance - Non current	478,256	300,000	361,149
	<u>701,686</u>	<u>370,000</u>	<u>445,119</u>

The School's cyclical maintenance schedule annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This provision is based on the plan prepared by the property consultant.

15. Finance Lease Liability

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	106,912	100,000	88,499	106,912	100,000	88,499
Later than One Year and no Later than Five Years	171,357	170,000	166,669	171,357	170,000	166,669
Later than Five Years	-	-	-	-	-	-
Future Finance Charges	-	-	-	-	-	-
	<u>278,269</u>	<u>270,000</u>	<u>255,168</u>	<u>278,269</u>	<u>270,000</u>	<u>255,168</u>
Represented by						
Finance lease liability - Current	106,912	100,000	88,501	106,912	100,000	88,501
Finance lease liability - Non-current	171,357	170,000	166,666	171,357	170,000	166,666
	<u>278,269</u>	<u>270,000</u>	<u>255,167</u>	<u>278,269</u>	<u>270,000</u>	<u>255,167</u>

16. Funds held in Trust

	2024	School 2024 Budget	2023	2024	Group 2024	2023
	Actual	(Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	875,100	600,000	734,973	875,100	600,000	734,973
Funds Held in Trust on Behalf of Third Parties - Non-current	58,500	50,000	86,342	58,500	50,000	86,342
	933,600	650,000	821,315	933,600	650,000	821,315

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

17. Funds Held for Capital Works Projects

During the year the School and Group 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 per note 7, and includes retentions on the projects, if applicable.

School and Group

	2024	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
		\$	\$	\$		\$
Major Redevelopment		20,801		(11,650)		9,151
213843 Special Needs Learning Space & Bathroom		1,958				1,958
120-20-01 A C K I Roofing Works		(1,387)	1,387		-	-
120-20-03 Site Drainage Works		(1,135)				(1,135)
120-20-05 Action Centre Toilet Refurbishment		(25,602)	25,602			-
120-20-07 Dance, Drama, Music Alterations		(10,880)	250,000	(165,368)		73,752
D E F Roofing Repair & Lighting		3,748	626	(4,374)		-
Deans Suite Upgrade		(26,681)				(26,681)
Science Block Remediation		160	802	(962)		-
Technology Block C Upgrade		(3,297)	60,560	(57,263)		-
238306 LSPM B D & F Blocks Lift Access		(6,398)	17,136	(10,738)		-
249756 LSPM Visually Impaired Student			31,807	(1,310)		30,497
CCTV & Access Control Works			143,926	(142,826)		1,100
Totals		(48,713)	531,846	(394,491)	-	88,642

Represented by:

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

116,458
(27,816)

	2023	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
		\$	\$	\$	\$	\$
Major Redevelopment		20,801		-	-	20,801
213843 Special Needs Learning Space & Bathroom		(17,051)	19,009		-	1,958
120-20-01 A C K I Roofing Works		(1,387)				(1,387)
120-20-02 Electrical Works		(13,448)	13,448			-
120-20-03 Site Drainage Works		(1,135)				(1,135)
120-20-05 Action Centre Toilet Refurbishment		143,360		(168,962)		(25,602)
120-20-07 Dance, Drama, Music Alterations		(2,500)		-8380		(10,880)
D E F Roofing Repair & Lighting		7,433		(3,685)		3,748
A: SIP PAC Toilet Refurbishment		3,801		(3,801)		-
Deans Suite Upgrade				(26,681)		(26,681)
Science Block Remediation			65,535	(65,375)		160
Technology Block C Upgrade				(3,297)		(3,297)
238306 LSPM B D & F Blocks Lift Access		10,738		(17,136)		(6,398)
Totals		150,612	97,992	(297,317)	-	(48,713)

Represented by:

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

26,667
(75,380)

18. Funds Held for Teen Parent Unit

The School's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the Consolidated Statement of Comprehensive Revenue and Expense. During the year, the funds were spent on employee benefit expenses, administration and property management expenses.

19. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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.

The school is related to the Otumotai College Education Trust by virtue of commonality of Board of Trustee members. During the year the school received \$8,000 (2023 \$6,610) from the trust for the purpose of providing prizes and scholarships to the students of the college.

The school has breached Section 10 of Schedule 23 of the Education and Training Act 2020, which relates to a person being ineligible to be Trustees if the total payments made by the Board in respect of all contracts in which that person is concerned or interested exceeds \$25,000 in any financial year. Kristen Matthews is a Board member. During the year the School Board appointed her as the Pasifika Coordinator. At the time of appointment the board was unaware that the contract value could breach the \$25,000 threshold. The total value of all transactions for the year was \$26,000 and no amount is outstanding as at balance date

20. Remuneration

Key management personnel compensation (School)

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,440	3,735
<i>Leadership Team</i>		
Remuneration	1,103,289	943,301
Full-time equivalent members	7	6
Total key management personnel remuneration	1,106,729	947,036

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240-270	240 - 270
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
140-150	4.00	1.00
130-140	1.00	0.00
120-130	11.00	10.00
110-120	34.00	22.00
100-110	35.00	38.00
	85.00	71.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$0	2023 Actual \$0
School		
Total	\$0	\$0
Number of People	0	0

22. Contingencies

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

The School Board was notified of a PG alleging disadvantage because the claimant was dismissed for not getting vaccinated against COVID. The Board has not recognised this matter in the consolidated financial statements because the invoice for the excess under Employment Practice Liability was not received at balance date.

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 for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up which is expected to be settled in July 2025.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$116,459 (2023:\$674,441) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
Major Redevelopment	9,151
120-20-07 Dance, Drama, Music Alterations	73,752
2497956 LPSM Visually Impaired Student	30,498
CCTV & Access Control Works	1,100
Total	116,459

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

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

No later than One Year
Later than One Year and No Later than Five Years
Later than Five Years

2024
Actual
\$

2023
Actual
\$

- -

The total lease payments incurred during the period were \$-5048 (2023: \$1,164).

24. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	2,662,234	2,425,000	2,456,497	2,663,286	2,425,000	2,457,497
Receivables	1,684,738	1,590,000	1,700,104	1,684,738	1,590,000	1,700,104
Investments - Term Deposits	2,523,167	2,500,000	1,950,000	2,523,167	2,500,000	1,950,000
Total financial assets measured at amortised cost	6,870,139	6,515,000	6,106,601	6,871,191	6,515,000	6,107,601

Financial liabilities measured at amortised cost

Payables	1,713,242	1,897,870	1,431,434	1,713,242	1,897,870	1,431,434
Borrowings - Loans	-	-	-	-	-	-
Finance Leases	278,269	270,000	255,167	278,269	270,000	255,167
Total financial liabilities measured at amortised cost	1,991,511	2,167,870	1,686,601	1,991,511	2,167,870	1,686,601

Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	41,625	30,000	29,440	407,387	30,000	367,792
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Fair value estimation

Equity investments held have been revalued to the quoted value at year end.

25. Events After Balance Date

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

26. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2024	2023	2024	2023
Otumoetai College Education Trust	Provide for students	Tauranga, New Zealand	100%	100%	367.00	339.00

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

Independent Auditor's Report

To the Readers of Otumoetai College's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Otumoetai College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 15 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Statement of Variance Reporting, Evaluation of Student Progress and Achievement, How will our Targets and Actions give effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and Kiwisport but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

2024 Statement of Variance Reporting		
School Name	Ōtūmoetai College	School Number 0120
GOAL 1A: Strategic Aim:	<p>To continue improving teaching strategies and use of student data to accelerate the learning outcomes of our Year 9 and 10 cohort, with a particular focus on Māori / Pacific students.</p> <p>JUNIOR EVALUATION FOCUS:</p> <ul style="list-style-type: none"> To continue growing an inclusive and culturally responsive and relational learning environment To continue working towards eliminating literacy and numeracy disparities between Māori and non-Māori To continue preparing students for success in their Year 10 Literacy and Numeracy Common Assessment Activity corequisites (CAA) <p>This accelerated performance will be evidenced by our Year 10 Māori / Pacific cohort of students exceeding their expected Average Scale Score Progression and achieving the Year 10 expected Average Scale Score in Reading Comprehension, Mathematics, and Science: Thinking with Evidence, having experienced two years of learning in our Junior School.</p> <p><i>NOTE Given their relative starting points, our Year 10 cohort's target Average Scale Scores may exceed national expectations. We still aim for expected progress from Year 9 to 10.</i></p>	
Reading Comprehension Ōtūmoetai College Scale Score Averages Year 10 2024	Reading Comprehension Year 10 National Average: 76.5	Target Exceeded
	Overall Year 10 Average Scale Score – 82.2 Year 10 2024 Target Score – 81.3	
	Year 10 Māori Average Scale Score – 79.6 Year 10 2024 Target Score – 81.3	Although our Māori students were 3.1 A.S.S. points above the national average (76.5), they did not achieve the target set for their cohort.
	Year 10 Māori Tane Average Scale Score – 75.2	Target NOT Exceeded
	Year 10 Māori Wahine Average Scale Score – 82.5	Target Exceeded
	Year 10 Pacifica Average Scale Score – 78.5 Year 10 Pacifica 2024 Target Score – 81.3	Although our Pacifica students were 2.0 A.S.S. points above the national average (76.5), they did not achieve the target set for their cohort.
	Year 10 Pacifica Male Average Scale Score – 78.8	Target NOT Exceeded
	Year 10 Pacifica Female Average Scale Score – 78.5	Target NOT Exceeded

Mathematics Ōtūmoetai College Scale Score Averages Year 10 2024	Mathematics Year 10 National Average: 65.4	
	Overall Year 10 Average Scale Score – 70.1 Year 10 2024 Target Score – 70.2	Target NOT Exceeded
	Year 10 Māori Average Scale Score – 65.3 Year 10 2024 Target Score – 70.2	Target NOT Exceeded Our Māori students were 0.1 A.S.S. points below the national average (65.4), they were 4.9 A.S.S. points behind their cohort.
	Year 10 Māori Tane Average Scale Score – 61.9	Target NOT Exceeded
	Year 10 Māori Wahine Average Scale Score – 67.2	Target NOT Exceeded
	Year 10 Pacifica Average Scale Score – 64.3 Year 10 Pacifica 2024 Target Score – 70.2	Our Pacifica students were 1.2 A.S.S. points below the national average (65.4), and were 5.9 A.S.S. behind the target set for their cohort.
	Year 10 Pacifica Male Average Scale Score – 64.2	Target NOT Exceeded
	Year 10 Pacifica Female Average Scale Score – 63.1	Target NOT Exceeded
	Science Thinking with Evidence Year 10 National Average: 60.5	
	Overall Year 10 Average Scale Score – 63.1 Year 10 2024 Target Score – 61.8	Target Exceeded
Science Ōtūmoetai College Scale Score Averages Year 10 2024	Year 10 Māori Average Scale Score – 59.2 Year 10 2024 Target Score – 61.8	Target NOT Exceeded Our Māori students were 1.3 A.S.S. points below the national average (60.5), they were 2.6 A.S.S. points behind their cohort.
	Year 10 Māori Tane Average Scale Score – 56.4	Target NOT Exceeded
	Year 10 Māori Wahine Average Scale Score – 60.2	Target NOT Exceeded
	Year 10 Pacifica Average Scale Score – 58.1 Year 10 Pacifica 2024 Target Score – 61.8	Our Pacifica students were 2.4 A.S.S. points below the national average (60.5), and were 3.7 A.S.S. behind the target set for their cohort.
	Year 10 Pacifica Male Average Scale Score – 64.2	Target NOT Exceeded
	Year 10 Pacifica Female Average Scale Score – 63.1	Target NOT Exceeded

Actions What did we do?	Outcomes What Happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>An analysis of student PAT data was undertaken to gauge any difference in performance of identified groups in order to better meet the literacy and numeracy needs of these targeted student groups.</p>	<p>Year 9 It was identified that students in Year 9 Stanine 3 and 4 demonstrated little difference in inferencing skills, though Māori students outperformed non-Māori in global inferencing. However, across all Year levels, local inferencing was notably weaker than global inferencing, with a correlation identified between lower local inferencing and math skills.</p>	<p>Reading Comprehension: The targeted average scale score for Year 10 students by the end of 2024 was 81.3 (4.8 scale score points above the national average).</p>	<p>Overall, our Year 10 students exceeded the national average mean scores in reading Comprehension and Science Thinking with Evidence. They were 0.1scale score points below the national average in mathematics.</p>
<p>Junior literacy and numeracy was the 2024 Evaluation Focus with staff evaluating how effective have their literacy or numeracy strategies been in improving Year 10 student outcomes?</p>	<p>Year 10 It was identified that 40% of stanine 3 students are performing poorly at local inference questions. More of an issue than Global inferencing. Stanine 3 and 4 students had retrieval skills almost on par with stanine 6-8 students. Overall students were performing better in Maths than Reading Comprehension. Most stanine 4 Maths learners had a stanine of 3-5 for Comprehension.</p>	<p>The actual mean score achieved was 82.2, which is 0.9 points above the target and 5.7 points above the national average of 76.5.</p>	<p>When we consider equity and excellence, there is a disparity of outcomes for our Māori and Pacific students.</p>
<p>Dedicated professional learning time to enable departments to enact Goal 1 and take into account the analysis of PAT data.</p>	<p>Departmental consensus (through familiarisation with the Common Assessment Activities) as to what constitutes best practices will underpin, support and embed powerful learning in all subject areas.</p>	<p>For Māori students, the target was set at a minimum of 81.3 (to achieve the average scale score progression of their cohort). Our students' mean score was 79.6, exceeding the national average by target by 3.1 scale score points, but falling behind their cohort by 2.6 scale score points.</p>	<p>Our Māori and Pasifika students are sitting below their cohort across all three test metrics.</p>
<p>Our Kahui Ako Within School Teachers will support staff to better understand the literacy and numeracy needs of our Year 9 and 10 students, with a specific focus on our Māori / Pacific cohort and</p>	<p>This analysis was shared with all Year 9 and 10 teachers to promote a greater understanding of student needs as regards their reading comprehension, global and local inferencing. Inferencing will need to take on a greater prominence in classroom practice.</p>	<p>Māori tane were at 75.2 and wahine scored 82.5 (ahead of the national average and the average cohort result).</p>	<p>Next Steps: We will analyse the 2024 Year 9 English CAM and Mathematics PAT data to re-establish the learning needs of our students and so we can better understand the specific learning needs for our students.</p>
<p>Our Kahui Ako Within School Teachers will support staff to better understand the literacy and numeracy needs of our Year 9 and 10 students, with a specific focus on our Māori / Pacific cohort and</p>	<p>For Pasifika students, the target was set at a minimum of 81.3 (to achieve the average scale score progression of their cohort). Our students' mean score was 78.5, exceeding the national average by target by 2.0 scale score points,</p>	<p>These needs will be shared with the broader teaching staff and professional learning time slots in Term 3 will be set aside to co-create specific teaching strategies to address these learning needs that are appropriate to each learning area, specifically targeting identified groups of learners.</p>	<p>Overall, our Year 10 students exceeded the national average mean scores in reading Comprehension and Science Thinking with Evidence. They were 0.1scale score points below the national average in mathematics.</p>

<p>what interventions can / will / are making the most difference to accelerating their literacy and numeracy outcomes.</p>	<p>The Year 10 cohort was set higher Reading Comprehension, Mathematics, and Science Thinking with Evidence target scores than the average expected mean score, as they had outperformed the expected scale score at the end of Year 9.</p>	<p>but falling behind their cohort by 2.8 scale score points.</p> <p>Māori tane were at 75.2 and wahine scored 82.5 (ahead of the national average and the average cohort result).</p> <p>Mathematics: The targeted average scale score for Year 10 students was 70.2 (4.8 above the national average).</p> <p>The actual mean score earned was 70.1, which is 0.1 points below the target, but 4.7 points above the expected national average of 65.4.</p> <p>The mean score achieved by our Māori students was 65.3, which was 0.1 below the national average and 4.9 points behind their cohort.</p> <p>Māori wahine scored higher (67.2) compared to tane (61.9).</p> <p>For Pasifika students, the target was set at a minimum of 70.2 (to achieve the average scale score progression of their cohort). Our students' mean score was 64.3, not achieving the national average by 1.2 scale score points, and falling behind their cohort by 5.8 scale score points.</p>	<p>This data will support our Evaluation Focus for 2025:</p> <p>Junior School Strategic Goal 1 (2025 Evaluation Focus)</p> <p>To ensure all students meet foundational skills required for NCEA success, a school-wide literacy and numeracy focus in 2025 will prioritise early interventions in Years 9 and 10. This initiative leverages structured assessment activities and tailored strategies to build competencies, enhance inclusivity, and strengthen partnerships among students, teachers, and family / whānau.</p>
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		<p>Science (Thinking with Evidence): The targeted average score for Year 10 students was 61.8 (1.3 points above the Year 10 national average).</p> <p>The actual mean score was 63.1, which is 2.6 points above the national average.</p> <p>For Māori students, the target was 61.8, but they underachieved with an actual mean score of 59.2, which is 2.6 points below the target.</p> <p>Māori wahine scored significantly higher (60.2) compared to Māori tane (56.4).</p> <p>For Pasifika students, the target was set at a minimum of 61.8. Our students' mean score was 58.1, 2.7 points below the target and 2.4 scale score points below the national average.</p> <p>Pasifika boys scored slightly higher (64.2) compared to Pasifika girls (63.1).</p>
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GOAL 1B: Strategic Aim: Annual Aim: Baseline Data:		Teachers will respond to their students' cultural identity in a way that is innovative, flexible and context-sensitive to enable Progress and Achievement, so all students will graduate the Senior school having achieved their NCEA goals.																																																											
		<table><tr><th></th><th>Year 11 NCEA L1</th><th>Year 12 NCEA L2</th><th>Year 13 NCEA L3</th><th>Year 13 UE</th></tr><tr><td>2016</td><td>73.1</td><td>80.2</td><td>74.2</td><td>59.8</td></tr><tr><td>2017</td><td>75.2</td><td>79.6</td><td>67</td><td>51.7</td></tr><tr><td>2018</td><td>76.1</td><td>83.2</td><td>67</td><td>52.2</td></tr><tr><td>2019</td><td>80.6</td><td>81.8</td><td>66.4</td><td>49</td></tr><tr><td>2020</td><td>84.7</td><td>86.9</td><td>73.3</td><td>58.4</td></tr><tr><td>2021</td><td>79.5</td><td>84.3</td><td>74.6</td><td>43.1</td></tr><tr><td>2022</td><td>80.9</td><td>81</td><td>78.6</td><td>54.8</td></tr><tr><td>2023</td><td>83.4</td><td>88.1</td><td>82.1</td><td>60.9</td></tr><tr><td>2024</td><td>76.4</td><td>86.6</td><td>78.5</td><td>67.1</td></tr></table>											Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	2016	73.1	80.2	74.2	59.8	2017	75.2	79.6	67	51.7	2018	76.1	83.2	67	52.2	2019	80.6	81.8	66.4	49	2020	84.7	86.9	73.3	58.4	2021	79.5	84.3	74.6	43.1	2022	80.9	81	78.6	54.8	2023	83.4	88.1	82.1	60.9	2024	76.4	86.6	78.5	67.1
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE																																																									
2016	73.1	80.2	74.2	59.8																																																									
2017	75.2	79.6	67	51.7																																																									
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2022	80.9	81	78.6	54.8																																																									
2023	83.4	88.1	82.1	60.9																																																									
2024	76.4	86.6	78.5	67.1																																																									
Target:		<table><tr><th>2024</th><th>Level 1</th><th>Level 2</th><th>Level 3</th><th>U.E.</th></tr><tr><td>TARGET</td><td>85%</td><td>85%</td><td>80%</td><td>60</td></tr></table>										2024	Level 1	Level 2	Level 3	U.E.	TARGET	85%	85%	80%	60																																								
2024	Level 1	Level 2	Level 3	U.E.																																																									
TARGET	85%	85%	80%	60																																																									
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>																																																								
	Those Year 11 / 12 / 13 students identified as not being 'on track' to achieve their goals or achieve their NCEA Certificate were supported to achieve their NCEA Level 1 / 2 / 3 goals throughout the year.	Student credit attainment was monitored through real time data and interventions were implemented so students could achieve their NCEA goals 2024 Outcomes: Level 1: 76.4% - Didn't Achieve Target	When highlighting those students who did not achieve their requisite NCEA certificate, especially at Level 1, there was a high correlation between passing the reading, writing and numeracy Level 1 co-requisites and outcomes. Another compounding factor for our Pacific statistics was the fact that there	As this year heralds the introduction of the new Level 1 standards, and co-requisites these co-requisites will be the lens through which staff can engage in their evaluation																																																									

<p>Actions taken:</p> <div><div>1) Tracking and monitoring senior student progress</div><div>2) Booster academic sessions offered to identified students in Terms 1 and 2</div><div>3) Wananga opportunities offered to Māori and Pacific students throughout the year</div><div>4) Academic conversations held with identified students and their relevant dean</div><div>5) Bespoke careers advice offered to identified students to highlight a pathway to employment / further study</div><div>6) Opportunities were provided for Māori to develop ownership and contribution to their learning through providing input into Māoritanga initiatives, contexts, projects and events such as Matariki, FiaFia celebrations, Takatimu homework club.</div></div> <p>The focus was on equity and excellence for all students, in particular Māori students. To ensure that ALL senior students (with a particular focus on Māori</p>	<div><div>Level 2: 88.6% - Achieved Target</div><div>Level 3: 78.5% - Didn't Achieved Target</div><div>University Entrance: 67.1% - Achieved Target</div></div> <table><tr><td>NATIONAL</td><td>45.3%</td><td>73.0%</td><td>60.7%</td><td>49.0%</td></tr><tr><td>MĀORI</td><td>61.8%</td><td>78.9%</td><td>80.6% (out of 36)</td><td>38.9% (out of 36)</td></tr><tr><td>PASIFIKA</td><td>68.8% (out of 16)</td><td>68.8% (out of 16)</td><td>33.3% (out of 6)</td><td>16.7% (out of 6)</td></tr></table> <div><div>Year 11 NCEA Level 1:</div><div><div>• National average: 45.3%</div><div>• Māori: 61.8% - 18.2% below the target and 14.6% below the Level 1 cohort</div><div>• Pacific: 68.8% - 11.2% below the target and 7.6% below the Level 1 cohort</div></div><div>Year 12 NCEA Level 2:</div><div><div>• National average: 73.0%</div><div>• Māori: 78.9% - 5.8% above the national average, and 1.1% below the target for the Level 2 cohort</div><div>• Pacific: 68.8% - 8.1% above the national average, and 11.2% below the Level 2 cohort</div></div><div>Year 13 NCEA Level 3:</div><div><div>• National average: 60.7%</div><div>• Māori: 80.6% - 19.9% above the national average, 0.6% above the Level 3 cohort target.</div><div>• Pacific: 71.4% - 3.8% above the national average, but 8.6% below the target and 17.0% below the Level 3 cohort</div></div></div>	NATIONAL	45.3%	73.0%	60.7%	49.0%	MĀORI	61.8%	78.9%	80.6% (out of 36)	38.9% (out of 36)	PASIFIKA	68.8% (out of 16)	68.8% (out of 16)	33.3% (out of 6)	16.7% (out of 6)	<p>was only 38 students sitting NCEA across levels 1, 2 and 3.</p>	<p>focus for 2025, with a particular focus on Māori / Pacific students.</p> <p>Level 2 Cohort 2025</p> <p>Our new DP Kaitiaki has been familiarising himself with the numbers, names and needs of students who didn't achieve to the standard expected in NCEA Level 1. These students will be targeted with existing initiatives taken in 2024 and new initiatives such as having:</p> <div><div>1) Students set clear, academic goals</div><div>2) Actively monitoring students to check their progress</div><div>3) Addressing any shortfall in a timely manner</div><div>4) Liaise and engage with both Literacy and Numeracy needs for any outstanding Numeracy and Literacy requirements.</div></div> <p>For our Pasifika students we will continue our investment in a Pacific Coordinator role – Tu Oe Pasifika to provide:</p> <p>Cultural advocacy and support, acting as a cultural</p>
NATIONAL	45.3%	73.0%	60.7%	49.0%														
MĀORI	61.8%	78.9%	80.6% (out of 36)	38.9% (out of 36)														
PASIFIKA	68.8% (out of 16)	68.8% (out of 16)	33.3% (out of 6)	16.7% (out of 6)														

<p>students) have equitable access to be able to achieve the 2024 goals.</p>	<p>University Entrance:</p> <ul style="list-style-type: none"> • National average: 49.0% • Maori: 38.9% (10.1% below the national average and 21.1% below the target) • Pacific: 16.7% - 32.3% below the national average, and 43.3% below the Level 3 cohort 	<p>bridge between the school and our Pasifika students and their families.</p> <p>Facilitating greater cultural awareness through liaising with the Curriculum DP to ensure that the school's curriculum is inclusive of Pasifika perspectives.</p> <p>Working alongside our Achievement DP and our Kaitiaki DP to provide educational support including tutoring, mentoring, and arranging for additional academic resources or support programmes tailored to the needs of these students.</p> <p>Tū Oe Pacifica will also work to create a safe and supportive environment for Pasifika students seeking to identify areas for improvement through the survey findings and developing a preventative action plan. This may also include arranging for counselling services and support for students facing personal or academic challenges.</p>
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<p>GOAL 2</p> <p>Strategic Aim:</p> <p>Annual Aim:</p> <p>Make our school values a key focus of all assemblies (Year Level and Whare) so that they are clear, understood by all and guide our actions and reactions.</p>	<p>To embed a supportive school culture that is underpinned by our school values.</p> <p>We are seeking to reframe our values to better integrate a Māori worldview, reflecting our bicultural heritage through Te Tiriti o Waitangi. The core values being emphasised are: Standing Strong (Kia Toka Tū Moana), Strive for Excellence (Whāia te iti kahurangi), Working Together (Me mahi tahi tātou mō te oranga o te katoa), and Respect for All (He aroha whakatō, he aroha puta mai). Our goal is to develop stories that allow us to embed these values into every aspect of the school community, ensuring they are lived experiences for students and staff. We aim to transition from a superficial acknowledgment of our values to an authentic, integrated approach that guides our decision-making, behaviour, and interactions:</p> <p>Kia Rangatira - Strive for Personal Excellence</p> <p>Kia Kotahi - Work Together</p> <p>Kia Whakaute - Respect for Self and All</p> <p>Kia Kaha - Stand Strong</p>
<p><i>Introduce the Ōtūmoetai College Wellbeing Framework to students</i></p>	<p>The Te Muka Miro was introduced to all students during Term 1</p> <p><i>Positives</i></p> <ul style="list-style-type: none"> • Introduction of the wellbeing framework by peer mentors, through the use of interactive games was well received by the Year 9 students. • Year 10 students felt more connected to the school through digital engagement. • The video was engaging and students responded positively to its content and format. • The screen recording on a digital platform was praised for being well organised and easily understood. • The email containing information was considered very helpful. • The wellbeing tasks were seen as applicable and capable of becoming part of the school culture with deliberate links across various facets. • Students felt that the check in survey prompted them to think about their wellbeing. • 53.5% of the student responders took action toward their wellbeing after the survey. <p><i>Challenges</i></p> <ul style="list-style-type: none"> • Teachers faced issues with completing all tasks during extended form time due to existing responsibilities like roll call and announcements. Teachers expressed difficulties in finding additional time for teaching hauora without making it feel explicitly "taught."

	<ul style="list-style-type: none"> • There were clashes with other programs like STARS, assemblies, and usual form teacher duties, making it difficult to fit everything into the time allotted. • Relievers often missed the necessary information as it was only sent to form teachers' and students' emails on the day. • Despite prompts to think about their wellbeing, 46.5% of students responding to the survey did not take subsequent action. • Teachers and students both noted the tight time constraints, which impacted the effectiveness of the extended form time activities. <p><i>Recommendations</i></p> <ul style="list-style-type: none"> • There is a clear need for more allocated time and intentional efforts to encourage action toward wellbeing. • If we retain the extended form time model, we need to ensure it does not clash with other programmes and responsibilities. • We need to provide more interactive and varied content to maintain interest, and activities need to be better tailored to be more engaging for senior students. • Strategies need to be developed to encourage students to take action toward their wellbeing after surveys and activities, which will involve clear and actionable steps for students to follow post-activities.
<p><i>Provide opportunities for students to get involved such as the Sports Expo, 'Have a go days', 'Not so sports club' and Youth Physical Development programme</i></p>	<p>Sports Expo A Sports Expo was held on the 9th February targeted at all Year 9 and 10 students, with senior students having the opportunity to attend at lunchtime. The Sports Expo provided students with the opportunity to explore the many sports and activities that we have on offer here at the college. The objective was for students who come to the Sports Expo to realise there is something on offer for everyone and to be excited and energised by the term/year ahead.</p> <p>Give it a go' days 'Give it a go' days have covered a range of sports in Term 1 including Touch rugby, Force Back, Ultimate Frisbee, 5 aside Football, Beach Volleyball, Field Volleyball, and Hockey. In Term 2 we offered Volleyball, Roller Skating, and Pickleball. This has been taken up by up to 100 students for each event.</p> <p>Not So Sports Club This has involved 15 students per term (limited by access to transport) and caters to students who are interested in exploring physical activities, but are not interested in engaging in competitive sports.</p> <p>Youth Physical Development programme (YPD) Our YPD programme is a holistic strength and conditioning programme offered to our Year 9 and 10 students who want to develop their understanding and ability to train safely in a variety of environments, be it in the weights room or out on the</p>

	<p>field/courts. Learn the importance of warming up and cooling down, the secrets to getting faster and moving better while also investigating the importance of sleep, nutrition, resilience and goal setting.</p> <p>The Sports Department also offer:</p> <p>Youth Sports Development, a holistic strength and conditioning programme for our Y11-13 students. This programme incorporates team and individual sports, injury prevention and sports performance</p> <p>Youth Sports Performance is a holistic strength and conditioning programme for our gifted and talented student-athletes. This programme supports external strength and conditioning programmes, it also provides a strength and conditioning programme when required, pastoral support and mentorship.</p>
<p><i>Provide access to guest speakers to facilitate learning on topics to positively impact our student athletes, their families / whanau, and our coaching community.</i></p>	<p>These programmes cater for 300 students per term</p> <p>In the first three terms we have had three speakers address our students and the wider community, Dr Craig Harrison, Dr Katie Schofield and Jake Bailey.</p> <p>The following is a synopsis of their presentations:</p> <p>Dr. Craig Harrison The Developing Athlete: A Guide to Health, Happiness, and Higher Performance</p> <p>Dr. Katie Schofield Fuelling for Performance Workshop</p> <p>Jake Bailey Resilience</p>

Evaluation of the Junior School's Student's Progress and Achievement

CAA 2025 Evaluation Focus: Junior School Supporting Documentation

Through a commitment to fostering an inclusive, culturally responsive, and relational learning environment, we aim to progressively reduce literacy and numeracy disparities between our Māori and non-Māori cohorts, as evidenced by outcomes in the Progressive Achievement Tests (PATs). This focus will ensure students are well-prepared for success in their Year 10 Literacy and Numeracy Common Assessment Activity (CAA) co-requisites.

Our approach for 2025 builds on insights gained from the 2024 pre- and post-PAT data, which highlighted areas of significant growth as well as gaps requiring targeted intervention:

- Mathematics: Year 9 and 10 students demonstrated variable progress in key areas such as number sense and problem-solving, with disparities evident between cohorts.
- Reading Comprehension: While many students showed improvement, the data underscored the need for a more focused approach to comprehension strategies, particularly for Māori and Pacific learners.
- Thinking with Evidence: Gains in critical thinking and evidence-based reasoning were observed, but there is scope to strengthen these skills further across all student groups.

Using these 2024 data insights, our goals include ensuring that:

- Year 10 students, with a particular emphasis on our Māori and Pacific cohorts, will meet or exceed expected Average Scale Scores in PATs.
- Evidence of success will be reflected in sustained growth across multiple assessment points, tracking individual and group progress to ensure all learners are well-prepared for CAAs.

This approach underscores our commitment to equity, academic excellence, and continuous improvement, leveraging data-driven strategies to support holistic student achievement.

ŌTŪMOETAI COLLEGE 2025 PAT TARGETS

Reading Comprehension National Scale Score Averages

Year 9 Average Scale Score - 67.0 Average progress between Year 9 and 10 – 9.5

Year 10 Average Scale Score - 76.5

Ōtūmoetai College Scale Score Averages Target

Year 10 2025 Goal

Overall Year 10 cohort

BoY Year 9 Average Scale Score - 70.7

2025 Year 10 Average Scale Score Target: $(67.0 + 9.5 + 3.7)$

$70.7 + 9.5 = 80.2^*$

(* in order to achieve the expected 9.5 Scale Score increase from Year 9 to 10)

Māori

BoY Year 9 Average Scale Score – 66.2 (M-64.9 / F-67.2)

2025 Year 10 Average Scale Score Target: $(66.2 + 9.5 + 0.8)$ 76.5*

(* in order to achieve the expected 9.5 Scale Score increase from Year 9 to 10 and meet national average)

Pacifika

BoY Year 9 Average Scale Score – 66.6 (M-62.6 / F-69.5)

2025 Year 10 Average Scale Score Target: $(66.6 + 9.5 + 0.4)$ 76.5*

(* in order to achieve the expected 9.5 Scale Score increase from Year 9 to 10)

Ōtūmoetai College Scale Score Averages Target

Year 9 2025 Goal for 2026

BoY Year 9 Average Scale Score - 71.3 (67.0) (national reference PAT statistics in brackets)

2026 Year 10 Average Scale Score Target: 80.8

Ōtūmoetai College Scale Score Averages Target

Year 9 Māori 2025 Goal for End of Year 2026

BoY Year 9 Average Scale Score – All Yr 9 Māori 67.1 (67.0)

BoY Year 9 Average Scale Score – Male 63.7 (67.0)

BoY Year 9 Average Scale Score – Female 69.0 (67.0)

2026 Year 10 Average Scale Score Target: Overall 76.6 M/73.2 + 3.3 F/78.5

Ōtūmoetai College Scale Score Averages Target

Year 9 Pasifika 2025 Goal for End of Year 2026

BoY Year 9 Average Scale Score – All Yr 9 Pasifika 65.7 (67.0)

BoY Year 9 Average Scale Score – Male 61.6 (67.0)

BoY Year 9 Average Scale Score – Female 68.0 (67.0)

2026 Year 10 Average Scale Score Target: Overall 75.2 + 1.3 M/71.1 + 4.4 F/77.5

Reading Comprehension
Ōtūmoetai College Scale Score Averages
Year 10 2024

Overall Year 10 Average Scale Score – 82.2 Year 10 2024 Target Score - 81.3	Target Exceeded
Year 10 Māori Average Scale Score – 79.6 Year 10 2024 Target Score - 81.3	Target NOT Exceeded , although 3.1 A.S.S. points above 76.5
Year 10 Māori Tane Average Scale Score – 75.2 Year 10 Māori Wahine Average Scale Score – 82.5	Target NOT Exceeded Target Exceeded
Year 10 Pacifica Average Scale Score – 78.5 Year 10 Pacifica 2024 Target Score - 76.5	Target Exceeded although 3.1 A.S.S. points above 76.5
Year 10 Pacifica Male Average Scale Score – 78.8	Target Exceeded
Year 10 Pacifica Female Average Scale Score – 78.5	Target Exceeded

ŌTŪMOETAI COLLEGE 2025 PAT TARGETS

Mathematics National Scale Score Averages

Year 9 Average Scale Score - 60.6	Average progress between Year 9 and 10 – 4.8
Year 10 Average Scale Score - 65.4	

Ōtūmoetai College Scale Score Averages Target Year 10 2025 Goal

Overall Year 10 cohort

BoY Year 9 Average Scale Score - 62.0

2025 Year 10 Average Scale Score Target: $(60.6 + 4.8 + 1.4)$
 $62.0 + 4.8 = 68.2^*$

(* in order to achieve the expected 4.8 Scale Score increase from Year 9 to 10)

Māori

BoY Year 9 Average Scale Score – 57.3 (M-58.2 / F-56.6)

2025 Year 10 Average Scale Score Target: $(57.3 + 4.8 + 3.3)$ 65.4*

(* in order to achieve the expected 9.5 Scale Score increase from Year 9 to 10 and meet national average)

Pasifika

BoY Year 9 Average Scale Score – 58.3 (M-55.7 / F-60.3)

2025 Year 10 Average Scale Score Target: $(58.3 + 4.8 + 2.3)$ 65.4*

(* in order to achieve the expected 4.8 Scale Score increase from Year 9 to 10)

Ōtūmoetai College Scale Score Averages Target Year 9 2025 Goal for 2026

BoY Year 9 Average Scale Score - 62.7 (57.8) (national reference PAT statistics in brackets)

2026 Year 10 Average Scale Score Target:

Ōtūmoetai College Scale Score Averages Target Year 9 Māori 2025 Goal for End of Year 2026

BoY Year 9 Average Scale Score – All Yr 9 Māori 59.3 (60.6)

BoY Year 9 Average Scale Score – Male 60.5 (60.6)

BoY Year 9 Average Scale Score – Female 58.7 (60.6)

2026 Year 10 Average Scale Score Target: Overall $64.1 + 1.3$ M/ $65.3 + 1.1$ F/ $63.5 + 1.9$

Ōtūmoetai College Scale Score Averages Target Year 9 Pasifika 2025 Goal for End of Year 2026

BoY Year 9 Average Scale Score – All Yr 9 Pasifika 55.1 (60.6)

BoY Year 9 Average Scale Score – Male 58.2 (60.6)

BoY Year 9 Average Scale Score – Female 53.3 (60.6)

2026 Year 10 Average Scale Score Target: Overall $59.9 + 5.5$ M/ $63 + 2.4$ F/ $58.1 + 7.3$

Mathematics Ōtūmoetai College Scale Score Averages Year 10 2024	
Overall Year 10 Average Scale Score – 70.1 Year 10 2024 Target Score – 70.2	Target NOT Exceeded
Year 10 Māori Average Scale Score – 65.3 Year 10 2024 Target Score – 70.2	Target NOT Exceeded , although 0.1 A.S.S. points below 65.4
Year 10 Māori Tane Average Scale Score – 61.9 Year 10 Māori Wahine Average Scale Score – 67.2	Target NOT Exceeded Target Exceeded
Year 10 Pacifica Average Scale Score – 64.3 Year 10 Pacifica 2024 Target Score – 65.4	Target NOT Exceeded 1.1 A.S.S. points below 65.4
Year 10 Pacifica Male Average Scale Score – 64.2	Target NOT Exceeded
Year 10 Pacifica Female Average Scale Score – 63.1	Target NOT Exceeded

ŌTŪMOETAI COLLEGE 2025 PAT TARGETS

Science: Thinking with Evidence National Scale Score Averages

Year 9 Average Scale Score - 55.8	Average progress between Year 9 and 10 – 4.7
Year 10 Average Scale Score - 60.5	

Ōtūmoetai College Scale Score Averages Target Year 10 2025 Goal

Overall Year 10 cohort

BoY Year 9 Average Scale Score - 54.2

2025 Year 10 Average Scale Score Target: $(54.2 + 4.7 + 1.6)$ 60.5*

(* in order to achieve the expected 4.8 Scale Score increase from Year 9 to 10 and meet national average)

Māori

BoY Year 9 Average Scale Score – 50.1 (M-51.0 / F-49.6)

2025 Year 10 Average Scale Score Target: $(50.1 + 4.7 + 4.7)$ 60.5*

(* in order to achieve the expected 9.5 Scale Score increase from Year 9 to 10 and meet national average)

Pacifika

BoY Year 9 Average Scale Score – 47.9 (M-46.6 / F-51.3)

2025 Year 10 Average Scale Score Target: $(47.9 + 4.7 + 7.9)$ 60.5*

(* in order to achieve the expected 9.5 Scale Score increase from Year 9 to 10 and meet national average)

Ōtūmoetai College Scale Score Averages Target Year 9 2025 Goal for 2026

BoY Year 9 Average Scale Score-54.6 (55.8) (national reference PAT statistics in brackets)

2026 Year 10 Average Scale Score Target:

Ōtūmoetai College Scale Score Averages Target Year 9 Māori 2025 Goal for End of Year 2026

BoY Year 9 Average Scale Score – All Yr 9 Māori 51.5 (55.8)

BoY Year 9 Average Scale Score – Male 49.8 (55.8)

BoY Year 9 Average Scale Score – Female 52.2 (55.8)

2026 Year 10 Average Scale Score Target: Overall $56.2 + 4.3$ M/ $54.5 + 6$ F/ $56.9 + 3.6$

Ōtūmoetai College Scale Score Averages Target Year 9 Pasifika 2025 Goal for End of Year 2026

BoY Year 9 Average Scale Score – All Yr 9 Pasifika 49.5 (55.8)

BoY Year 9 Average Scale Score – Male 49.2 (55.8)

BoY Year 9 Average Scale Score – Female 48.6 (55.8)

2026 Year 10 Average Scale Score Target: Overall $54.2 + 6.3$ M/ $53.9 + 6.6$ F/ $53.3 + 7.2$

Mathematics Ōtūmoetai College Scale Score Averages Year 10 2024	
Overall Year 10 Average Scale Score – 63.1 Year 10 2024 Target Score – 61.8	Target Exceeded
Year 10 Māori Average Scale Score – 59.2 Year 10 2024 Target Score – 61.8	Target NOT Exceeded, 1.3 A.S.S. points below 65.4
Year 10 Māori Tane Average Scale Score – 56.4 Year 10 Māori Wahine Average Scale Score – 60.7	Target NOT Exceeded Target NOT Exceeded
Year 10 Pacifica Average Scale Score – 58.1 Year 10 Pacifica 2024 Target Score – 60.5	Target NOT Exceeded 2.4 A.S.S. points below 60.5
Year 10 Pacifica Male Average Scale Score – 60.8	Target Exceeded
Year 10 Pacifica Female Average Scale Score – 56.6	Target NOT Exceeded

Common Assessment Activities Results

Assessment #1	2024		2023		2022	
	OTC	Nat.	OTC	Nat.	OTC	Nat.
READING US 32403	63.9%	58.7%	69	64	69	64
WRITING US 32405	66.1%	55.7%	68	56	45	34
NUMERACY US 32406	53.8%	45.6%	52	56	65	56

Assessment #2	2024		2023		2022	
	OTC	Nat.	OTC	Nat.	OTC	Nat.
READING US 32403	77.1%		81	69	76	67
WRITING US 32405	83.8%		86	64	60	50
NUMERACY US 32406	65.9%		70	62	74	64

Our Junior School goal will be underpinned by:

- The analysis of student 2024 PAT, CAM and Common Assessment Data. We will Interrogate this data to develop strategies to support students to achieve and develop as a learner.
- [Family/Whānau Consultation](#) from 2024
- [Student Voice](#) from 2024
- Classroom Observations and Teacher Reflections carried out through the Professional Growth Cycle informed by and through our [teaching continuum](#)
- Dedicated professional learning time to enable departments to develop their Evaluation Focus

Refer Statement of Variance for analysis.

Evaluation of the Senior School's Student's Progress and Achievement

NCEA

TARGETS:
Level 1: 85%
Level 2: 85% >55% are gained with merit or excellence endorsement
Level 3: 80% >55% are gained with merit or excellence endorsement

Focus for 2025

As we move into the second year of implementing the new NCEA Level 1 standards, this goal shifts to embedding these changes within our teaching and learning practices. The focus will be on consolidating knowledge, refining strategies, and fostering a consistent approach to achieving excellence across Levels 1, 2, and 3.

Key Supporting Actions:

Student Voice:

- Year 11 students will continue to set aspirational targets for their academic year and provide feedback to refine teaching practices.
- Opportunities for student feedback will be enhanced to ensure teaching strategies align with their needs and aspirations.

Family/Whānau Engagement:

- Ongoing consultation with family, whānau, and iwi to promote equity and excellence, with particular focus on Māori students.
- Strengthened communication around student progress and achievement to build collaborative support networks.

Data-Driven Decision Making:

- Continued analysis of **2024 PAT and NCEA results** to identify trends and inform targeted interventions.
- Using data insights to ensure students are strategically positioned to achieve their NCEA goals.

Targeted Support for Students:

- Identified Year 11, 12, and 13 students who are not yet "on track" will receive tailored support to achieve their NCEA certificates.
- Implementation of strategies to assist students in meeting merit and excellence endorsement benchmarks.

Teacher Capability Development:

- Targeted professional learning will focus on embedding culturally responsive practices, Mana Ōrite mō te Mātauranga Māori, and responsive assessment design within identified subjects.

By embedding these actions, we aim to consolidate the progress made in 2024, enhance teacher capability, and ensure that students at all levels achieve success in their NCEA journey. This approach reflects our commitment to equity, cultural responsiveness, and academic excellence.

Refer Statement of Variance for analysis.

How will our targets and actions give effect to Te Tiriti o Waitangi:

Regulation 9(1)(g)

Understanding the realms of Kawanatanga and Rangatiratanga gives the foundation of how we continue to grow our capacity to give effect to Te Tiriti o Waitangi.

As a school we sit within the Kawanatanga space and thus are obligated to enable and enact the principals of Te Tiriti o Waitangi to allow Rangatiratanga for local hapū, iwi as tangata whenua and all Māori. By virtue of this, we are required to provide a way for all non-Māori staff and students to embody the bi-cultural aspect of our society through Te Tiriti o Waitangi. With this in mind, Ōtūmoetai College has developed these goals to give effect to Te Tiriti o Waitangi across the school, through governance, school operations, school culture, teaching and learning, and physical symbolism.

Tikanga and kawa of mana whenua in our school policy provides the beginning of what governance can enable. This instils a deliberate recognition of the presence of mana whenua in our school and helps to 'open the way' for many taonga that our school has embedded into our way of being.

- Our school Values give the essence of whakatauki life as a pou to centre all that we do and are.
- Our staff professional learning around Mana Orite, Mana Orite mo te mātauranga Māori, and Cultural Relationships for Responsive Pedagogy allow all to grow understanding of where inequity may lie, and how we can approach school life to enable equity through learning, and connecting.
- Our school's Hauora Framework, 'Te Muka Miro o Ōtūmoetai', carries connection to 'Te Pūtiki Wharanui a Tamatea Arikiniui', the framework of Aspiration of Ngāti Ranginui, our local iwi.
- The Kaitiaki Deputy Principal role enacts oversight over both the Kawanatanga and Rangatiratanga spaces for tauira Māori and Whanau Māori to have a living presence and active voice in decision making in our school.

Other aspects that Ōtūmoetai College is giving effect to Te Tiriti o Waitangi:

- Our school emblem, 'Ahi Kā', depicts kōrero gifted by Ngai Tamarāwaho that enacts a sense of community, identity, and potential.
- Our school Tauparapara, places identifying land marks of mana whenua with those of our school together, at the centre, to bring us together as a place, a people, a school.
- Our Whare system brings to life the kōrero and characteristics of the different maunga that border the land of mana whenua in each whare as tools for student connection, belonging and aspiration.
- Poutama, our pastoral support network enables tuākana teina programmes of leadership development in a Māori context.
- Our celebrations are led by tikanga and kawa to bring together our community with inclusion.

Each of these taonga provide our ability to give effect to working in partnership with Ngai Tamarāwaho and Ngāti Ranginui as tangata whenua as well as all our whanau Māori. They enable us as a school to participate in knowledge, history, tikanga and kawa alongside our mana whenua and all Māori. We are also able to protect the essence of mana whenua knowledge through how we 'live' at Ōtūmoetai College.

Statement of compliance with employment policy

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations to provide good and safe working conditions, Ōtūmoetai College adheres to the Health and Safety at Work Act 2015 and other relevant legislation. In so doing we undertake to:</p> <ul style="list-style-type: none"> • Conduct regular risk assessments to identify potential hazards in the school environment. This includes classroom safety, laboratory safety, workshop safety, and outdoor areas. • Develop and implement health and safety policies and procedures that are in line with national regulations. This includes clear guidelines on how to handle accidents and emergencies. • Provide training for staff and students on health and safety issues, including how to use equipment safely and what to do in an emergency. • Ensure that the school's infrastructure, such as buildings and equipment, is regularly maintained and safe for use. • Establish and practice emergency procedures, including evacuation drills, to ensure everyone knows how to respond in various emergency situations. • Provide necessary resources such as personal protective equipment, first aid kits, and access to health services. • Keep detailed records of incidents and injuries, and have a clear process for reporting and investigating these. • Address student well-being by creating a supportive environment that includes mental health resources and anti-bullying programs. • Involve staff, students, and their families in discussions about health and safety to foster a community that values a safe school environment.
<p>What is in your equal employment opportunities procedure?</p> <p>How have you been fulfilling this procedure?</p>	<p>Our equal employment opportunities procedure includes the following key points:</p> <p>Rationale: We strive to provide equal access, consideration, and encouragement in areas such as recruitment, selection, promotion, conditions of employment, and career development.</p> <p>Purpose: We are dedicated to being an Equal Employment Opportunities employer, aiming to create a workplace that attracts, retains, and values diversity.</p> <p>Guidelines: This involves ensuring equal access and consideration in employment processes, treating all applicants equally without discrimination, appointing the most suitable candidates based on merit, being sensitive to cultural values, and adhering to relevant legislation such as the State Sector Amendment Act 1989.</p> <p>Conclusion: We are committed to eliminating barriers that cause or perpetuate inequality in employment.</p>

	<p>In fulfilling this procedure, we actively ensure that our recruitment and employment practices align with these principles. This includes:</p> <ul style="list-style-type: none"> • Implementing unbiased recruitment and selection processes. • Providing equal professional development opportunities to all staff. • Adhering to legislation that supports equal employment opportunities. • Continuously reviewing our practices to identify and remove any barriers to equality. <p>By doing so, we aim to foster an inclusive environment where all individuals have equal opportunities to succeed and contribute to Ōtūmoetai College.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>To meet our obligations to practice impartial selection of suitably qualified persons for appointments, Ōtūmoetai College adheres to principles of fairness, equality, and merit-based selection. In so doing we undertake to:</p> <ul style="list-style-type: none"> • Develop a clear and detailed job description prior to the recruitment process beginning, outlining the necessary qualifications, experience, skills, and attributes required for the role. • Advertising widely to ensure a diverse pool of applicants. • Ensure that the language in the job posting does not unconsciously favour a particular group of candidates. • Form an Impartial Selection Panel that is diverse and understands the importance of impartiality in the recruitment process. • Having a consistent application process where all candidates submit the same information. • Ensure merit-based shortlisting of candidates based solely on their qualifications, experience, and suitability for the role as outlined in the job description. • Conduct structured interviews where each candidate is asked the same set of questions and assessed against the same criteria. • Perform reference checks to verify the qualifications, experience, and claims of the candidates. • Document the decision-making process to ensure that it is transparent and that the selection is based on merit. • Provide constructive verbal feedback to unsuccessful candidates to demonstrate the fairness of the process. • Ensure that the selection process complies with all relevant New Zealand legislation, including the Human Rights Act 1993, which prohibits discrimination on a variety of grounds.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<p>To meet our obligations to recognise the aims and aspirations of Māori, the employment requirements of Māori, and encourage greater involvement of Māori in the education service, Ōtūmoetai College undertakes to:</p> <ul style="list-style-type: none"> • Ensure that our curriculum acknowledges and incorporates Māori perspectives, history, and Te Reo Māori as well as promoting Māori culture through regular events, celebrations, and acknowledgments in the school calendar. • Actively recruit and support Māori teachers. • Provide professional development opportunities that enable all staff to understand and value Māori culture and educational aspirations. • Support our Kaitiaki Deputy Principal to provide guidance and support for both staff and students. • Offer Te Reo Māori language classes and incorporate Māori knowledge across all subject areas.

	<ul style="list-style-type: none"> • Adopt teaching methodologies that resonate with Māori learning styles, incorporating whanaungatanga (relationships), and tuakana-teina (peer mentoring). • Build strong relationships with local iwi, hapū, and Māori organisations to support educational pathways and opportunities for Māori students. • Engage with Māori parents and whānau through regular consultation, making sure their voices are heard and acted upon in school decision-making. • Facilitate and support initiatives like Poutama that involve Māori students and their whānau. • Include Māori representation on our board and in senior leadership roles. • Encourage Māori students to take on leadership roles within the school, such as student council positions, cultural group leaders, and peer mentors. • Provide tailored support programmes for Māori students to achieve academic success, such as our Takitimu homework club, tutoring, and mentorship programmes. • Monitor and address any disparities in achievement between Māori students and other student groups. • Implement strategies to maintain and improve Māori student engagement and reduce dropout rates. • Collaborate with tertiary institutions, industries, and Māori organisations to create pathways for Māori employment. • Support Māori students in gaining work experience and skills that are in demand within the workforce.
How have you enhanced the abilities of individual employees?	<p>To meet our obligations to enhanced the abilities of individual employees, Ōtūmoetai College undertakes to:</p> <ul style="list-style-type: none"> • Offer a range of professional development opportunities tailored to different roles within the school, including teachers, middle and senior leaders, and support staff. These programmes focus on skill enhancement, pedagogical practices, and leadership development. • Develop a robust performance appraisal system that provides constructive feedback and identifies areas for improvement and growth. • Create an environment that encourages innovative thinking and allows staff to explore new teaching methods, technologies, and ideas. • Engage with staff regularly to understand their professional development needs and aspirations.
How are you recognising the employment requirements of women?	<p>To meet our obligations to recognise the employment requirements of women Ōtūmoetai College undertakes to:</p> <ul style="list-style-type: none"> • Ensure that all job postings, promotions, and career development opportunities are equally accessible to women and men, and that selection processes are free from gender bias. • Develop family-friendly workplace policies that could include flexible working arrangements, such as part-time work and job sharing, to support work-life balance. • Offer maternity leave that goes beyond the minimum legal requirements, as well as support for those returning to work after maternity leave. • Provide assistance with onsite childcare to allow parents to attend pre-school PLD. • Provide a private area for breastfeeding or expressing milk.

	<ul style="list-style-type: none"> • Have a clear, robust policy against sexual harassment and discrimination, ensuring it is enforced with an accessible reporting system and effective resolution procedures. • Strive for gender representation across all levels of school governance and leadership, reflecting the diversity of the staff and student body.
How are you recognising the employment requirements of persons with disabilities?	<p>To meet our obligations to recognise the employment requirements of persons with disabilities, Ōtūmoetai College undertakes to:</p> <ul style="list-style-type: none"> • Ensure that job advertisements are accessible and encourage applications from people with disabilities. • Ensure that the school's physical environment is accessible to people with disabilities, including ramps, elevators, accessible restrooms, and modified workspaces. • Work with employees with disabilities to identify and provide reasonable accommodations that will support them in performing their job effectively. • Review and update school policies and procedures to ensure they do not inadvertently discriminate against persons with disabilities. • Adapt performance management systems to be fair and supportive, taking into account the impact of disabilities on performance and productivity. • Ensure that emergency evacuation procedures include provisions for the safety of persons with disabilities.

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

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

Otumoetai College
Kiwisport

For the Year Ended 31 December 2024

Kiwisport is a Government initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$51,946 (excluding GST). The funding is spent on providing a wide range of sporting opportunities for all students at all levels. Funds have been put towards a dedicated sports office manned by four staff organising teams, coaches, equipment and uniforms. Fifteen sports were offered in 2024 with the number of students participating in organised sport being 53% of the school roll.