

GISBORNE BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	209
Principal:	Andrew Turner
School Address:	Stanley Road, Gisborne, 4010
School Postal Address:	Private Bag 7002, Gisborne 4010
School Phone:	(06) 868 8159
School Email:	office@gisboyshigh.net

Members of the Board of Trustees

Name	Position	How Position Gained	End of Term
Ian Ruru	Chair Person	Elected	2019
Andrew Turner	Principal	ex Officio	ongoing
John Radburn	Parent Rep	Elected	2019
Fleur Paenga	Parent Rep	Elected	2019
Tracey Clare	Parent Rep	Elected	2019
Manaaki Terekia	Parent Rep	Elected	2019
Craig Clarke	Parent Rep	Co-opted	2019
James van den Broek	Staff Rep	Elected	2019

Accountant / Service Provider:	Jackson Blakeman Limited
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GISBORNE BOYS' HIGH SCHOOL

ANALYSIS OF VARIANCE

2018



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ANNUAL GOAL 1: STRATEGIC OPERATIONS

The resources of the school, will be managed and administered so as to support our school vision and values

- 1.1 Review operation costs and streamline budget costs to reduce deficit
- 1.2 Access alternate funding stream to increase income outside of MOE funding
- 1.3 Complete existing 5YP- P1 and P2 issues that need addressing
- 1.4 Start new 5YP as part of 10YP (2017-2027)
- 1.5 Establish Health and Safety Committee

BOT Operational Goal: 1.1

TARGET	THROUGH	RESULTING IN
Review operation costs and streamline budget costs to reduce deficit	An updated budget review that looks to refine excess costs/overheads	Reduction in current deficit

Overall Outcome

The BOT and Finance Manager worked incredibly hard this year to ensure that the budget remained in the positive. Careful refinement, removing or adjusting any excessive overheads, ensured that the BOT reported forecasted deficit was in fact a surplus which was fantastic.

The 2019 budget has had further adjustments to ensure that the school is in a positive financial position and teaching and learning is at the forefront of our focus in resourcing the school. A small surplus, rather than a deficit has been forecast for 2019 and includes innovations in curriculum delivery in response to the student's needs. This includes:

- Language option at Year 9 and Year 10- French/Spanish
- Cooking classes Year 9-Year 12
- High Performance Programme- Year 11-13
- Performing Arts Option- Year 9 and Year 10
- Kaupapa Maori- Year 9-Year13

BOT Operational Goal: 1.2

TARGET	THROUGH	RESULTING IN
Access alternate funding stream to increase income outside of MOE funding	<ol style="list-style-type: none"> a. Increasing the number of international students b. Source grants/targeted funding to resource ongoing vision of the school 	<p>Increased funding to cover operational deficit and fund strategic BOT initiatives</p> <p>Resourced sports teams and positions to support the development of sport and culture</p>



Overall Outcome

Some inroad was made in this area but will continue as a focus for 2019. The international students numbers almost doubled in 2018 and real interest was shown moving forward with the inclusion of outdoor adventure activities which has stimulated more interest from international students looking for 'edutourism' opportunities.

A more active engagement with Old Boys created a new revenue stream to support extra-curricular activities (\$3000) This will continue to grow and develop as the association grows.

Grants were actively sought and we had some significant funding gratefully approved to provide us with further resources. Funds approved in 2018:

- 2x Gazebo's for Surfing/Tu Whanau- Sponsorship (\$2000)
- PTA Raffle Drive- Basketball Hoops/Shade Sails (\$6000)
- NZCT- New Vans grant (\$90,000)

BOT Operational Goal: 1.3

TARGET	THROUGH	RESULTING IN
Complete existing 5YP- P1 and P2 issues that need addressing	Prioritise P1 and P2 requirements	Safe and compliant work spaces

Overall Outcome

The 5YP was amended and in line with future development needs of the school. The implementation has been actioned and outlines the following P1 and P2 issues that will be addressed.

- Heating and Cooling in the Tech Block
- Gas reticulation S Block
- Electrical reticulation upgrade
- Weather proofing of P Block
- Removal of asbestos in Admin and G Block
- Toilet upgrade Tech Block

All these issues are on track for completion in the allocated time frame and will ensure the school is safe and compliant.

BOT Operational Goal: 1.4

TARGET	THROUGH	RESULTING IN
Start new 5YP as part of 10YP (2017-2027)	Liaising with our property consultant, property manager and project manager establish a clear working plan moving forward	Functional, safe learning environments for teachers and students.

Overall Outcome

The NEW 5YP has been started as per the outline in BOT 1.3. The BOT established a 'Property Committee' as a delegated group of the BOT to oversee the delivery of this plan along with Project Managers- Darrington and Slater. The following outlines the stage each of the 5YP projects are currently at:

- Heating and Cooling in the Tech Block- Complete
- Gas reticulation S Block- Under Contract
- Electrical reticulation upgrade- Under contract
- Weather proofing of P Block- Seeking Tender



- Removal of asbestos in Admin and G Block- Seeking Tender
- Toilet upgrade Tech Block- Still to be actioned for tender

Ongoing – Continued Annual Goal 2019

BOT Operational Goal: 1.5

TARGET	THROUGH	RESULTING IN
Establish Health and Safety Committee	a. Establishing key individuals to oversee/monitor the health and safety of our school b. Formally appoint a lab manager c. OHS committee becomes operational	Monthly meetings that report to the BOT each month to ensure the safety and wellbeing of our staff and students.

Overall Outcome

The Health and Safety Committee was successfully launched. Members of the committee include

- Fraser Grout- Health and Safety Officer/Assistant Principal
- Andrew Donaldson- EOTC Coordinator/Camp Coordinator
- Sam Tanner- HOD Technology
- Simon Murphy- HOD PE
- James Van den Broek- Lab Manager/Staff Rep BOT/Assistant HOD Science

This group met several times throughout the year and reported to the BOT. They appointed a Lab manager and became the operational OHS Committee. This group will continue in 2019 with the Principal and Property Manager.



ANNUAL GOAL 2: STAFF

Our staff will foster and promote excellence in academic, sporting, cultural and social opportunities

- 2.1- Explore future curriculum opportunities at GBHS
- 2.2- Review current Professional development
- 2.3- Establish Professional Learning communities
- 2.4- Establish teacher appraisal around new 'Code of professional responsibility and Standards for the teaching profession'
- 2.5- Embed culturally responsive pedagogy across all curriculum areas
- 2.6- Work with COL's and develop stronger teacher efficacy across the schools.

BOT Operational Goal 2.1

TARGET	THROUGH	RESULTING IN
Explore future curriculum opportunities at GBHS	a. A stock take of our curriculum development of our GBHS curriculum map and the opportunity to link to the learning outside of the school	Clear pathways identified. Identify further opportunities in the curriculum addressed and supporting individualised learning pathways.

Overall Outcome

A stock take of the current curriculum at GBHS was conducted engaging students, staff and whanau. Trades and primary based Industry was explored. The following key feedback was reported and needs identified:

- **More Language options-** the opportunity for students to engage in other languages. French and Spanish preferred. Japanese and Chinese was also mentioned.
- **Cooking/Hospitality-** Junior and senior cooking option. The school has great facilities that were not being used to their potential. Junior cooking was being offered as part of the Health Curriculum but not as an option or in the Senior school. As a boy's school and food being so close to the heart, food, nutrition and hospitality skills should be added to the curriculum.
- **Performing Arts-** Junior options. We have a growing number of students who are enjoying the performing arts. Although a small number of students are taking this subject in the senior school, and able to study at Gisborne Girls' High, it is hoped by offering this at junior school more students will get involved in this art form.
- **High Performance Sports Classes.** In the changing landscape of professional sport in New Zealand, careers as professional athletes is very much a reality. Unfortunately, there is limited support for this in our region so by offering this to our students enables us to meet the needs of our High performing athletes. The program enable students to train within the timetable and whilst training and developing their core strength and condition, develop personalised programs geared toward their sport, have a personalised trainer monitoring their progress and gain NCEA credits in appropriate standards.
- **Kaupapa Maori-** for some of our students, Te Reo Maori is their preferred medium of communication and they thrive in an environment that values kaupapa Maori. By providing this pathway for young men it is hope that we cater for the unique needs of Maori and support them to thrive in their preferred leaning pathway.

Each of these key areas identified have been approved for delivery in 2019 and will be monitored as part of the BOT's strategic planning, reviewing and reporting.



BOT Operational Goal 2.2

TARGET	THROUGH	RESULTING IN
Review current Professional development	a. Feedback from staff re current professional development model strengths/weaknesses. b. Introduction of an alternative model where staff PL is determined within departments in line with co-constructed goals.	Shared understanding of staff professional development needs

Overall Outcome

Feedback from staff identified a need for change to the current Professional Learning. Staff wanted to have more involvement in the PL process and choose areas they wanted to develop in. We also needed to create a stronger link to the inquiry process and growing teacher efficacy. From the review the following outline provided the overview for Professional Learning in 2018:

- **TERM ONE-** Senior Leaders led PL focusing on key skills- (KAMAR, Report Writing, Behaviour Management) Also introduce the new Code of Standards and teaching as inquiry model with co-constructed goals.
- **TERM TWO-** Professional Learning Communities Choice 1#
- **TERM THREE-** Professional Learning Communities Choice 2#
- **TERM FOUR-** Reflection on teaching inquiry and appraisal.

Staff were invited to identify what areas they would like to engage in. The following areas were identified:

- Te Reo 50%
- Google Classroom 42%
- Culturally Responsive Pedagogy 36%
- HOD/Leadership Support 28%
- Literacy/Numeracy e-learning Strategies 25%
- Write That Essay 22%
- Behaviour Management 17%
- Treaty of Waitangi 17%
- Digital Technologies - Traditional versus 21st century Applications.
- Formative Assessment

This outline became helpful in providing Professional Learning Communities choices for Term 2 and Term 3.

BOT/MOE Operational Goal 2.3

TARGET	THROUGH	RESULTING IN
Establish Professional Learning communities	a. Based on Professional development feedback establish Professional learning communities	Greater teacher efficacy through collaboration and sharing of best practice.

Overall Outcome

Professional Learning communities were successfully launched based on the review outlined in BOT 2.2. Te Reo was the most popular choice with 2-3 groups established to cater for the staff needs. This was led by staff in the Te Reo Department which was fantastic. All other PLC's were run by staff which was instrumental in growing teacher efficacy by utilizing the institutional knowledge within the school. This approach also responded positively to staffs review and gave them more involvement in the professional learning process.



BOT/MOE Operational Goal 2.4

TARGET	THROUGH	RESULTING IN
Establish teacher appraisal around Standards of the Teaching Profession	Clear outline of the Standards of the Teaching Profession	Clear guidelines and performance indicators for staff to enable further development of their professional strengths and weaknesses.

Overall Outcome

Staff took the time in Term 1 to co-construct examples of good practice that linked to the new Standards of the Teaching Profession. This not only gave staff an opportunity to better understand the new standards but more importantly reflect with colleagues on our current practice and discover our areas of strength and further development as a staff.

This co-constructed document was used as part of the appraisal process. Staff were able to make personal links with evidence, to the expected standards. Appraisers' were then able to attest to each Appraisee in their final review meeting at the end of the year and identify strengths and areas of future development.

This process has now been adopted as best practice and will be run again in 2019.

BOT/MOE Operational Goal 2.5

TARGET	THROUGH	RESULTING IN
2.5- Embed culturally responsive pedagogy across all curriculum areas	a. The shared understanding of Te Kotahitanga-culturally responsive relational pedagogy b. The shared understanding of cultural competencies <ul style="list-style-type: none"> • within teaching spaces • within the school • within the community 	Culturally responsive and relational pedagogy that enhances the learning environment for both students' and teachers.

Overall Outcome

Gisborne Boys' High School continues to use Te Kotahitanga to drive our culturally responsive pedagogy. The Te Kotahitanga facilitators work closely with staff to observe and feedback on their culturally responsive practices. This is aligned with the appraisal and inquiry process to ensure clear links to the professional development of our team.

In 2018 'Kawa' was introduced at the start of the year to Year 9 students in an effort to invite staff and students to co-construct the learning environment expectations. This 'kawa' was built around the premise that:

1. Teaching and learning is our first priority;
2. ??????
3. We are the guardians of our school values

Staff took the opportunity to collaboratively work with their junior classes to outline their 'Kawa'. This document was put into a poster in the outline of a Marae- a symbol of our place, turangawaewae. This document was signed by all students as a pledge of their commitment to upholding the kawa of learning.

Tikanga is taught also as a one term option to reinforce the values of our school and embed culturally responsive practices. The students learn about their identity and the taonga of our community that make us special.



BOT/MOE Operational Goal 2.6

TARGET	THROUGH	RESULTING IN
2.6- Work with COL's and develop stronger teacher efficacy across the schools.	a. Working with current COL established this year- Taha Hinengaro to identify key areas of support and development across our community of schools.	A clearer shared understanding across the learning communities of student and staff needs to develop and implement strategic impact in our learning environments.

Overall Outcome

We were able to appoint key leaders to support the Community of Learning- Ka Hui Ako in 2018. The following staff were appointed to key positions:

- Darcy Fawcett- Across School Position
- David Lindup- Within School Role
- Ada Te Amo- Within School Role
- Graeme Newlands- Within School Role
- Haley Cochrane- Within School Role
- Wyllie Yuile- Within School Role

Guided by the key overarching goals identified by the Community of Learning the newly appointed staff were given responsibilities to oversee the development of these focus areas:

- **(NL) Junior Data-** Use Junior data to inform practice and improve overall outcomes for students.
- **(LP) Senior Data-** Increase student efficacy.
- **(YU) Writing-** Develop effective writing strategies to support staff and students with their writing
- **(CC) Reading-** Develop effective reading strategies to support staff and students with their reading
- **(TM)- Numeracy-** Develop Supportive effective numeracy strategies to support staff and students with their numeracy

The team were able to support the professional development of staff by collating student voice and feedback to individual teachers to inform their practice.

These roles will be further enhanced in 2019 as this team looks to lead Professional Learning Communities.



ANNUAL GOAL 3: STUDENT

Each young man will be encouraged and supported to excel in academic, sporting, cultural and social achievement

- 3.1- Improve student achievement
- 3.2- Use Junior data consistently to inform staff across curriculum areas
- 3.3- Develop student leadership
- 3.4- Conduct review of Sport @ GBHS
- 3.5- Develop strategic plan for sport @ GBHS
- 3.6- Conduct review of Performing Arts @ GBHS
- 3.7- Develop a strategic plan for Performing Arts @ GBHS

BOT/MOE Operational Goal 3.1

TARGET	THROUGH	RESULTING IN
3.1- Improve student achievement Improve whole school achievement at NCEA Level 1, 2 and 3.	a. Academic coaching and goal setting of the whole senior cohort.	Students being more engaged in their learning and owning their learning (Student Self-efficacy)
	b. Targeted interventions	Strategic groups of students identified by data are tracked and supported i.e. ethnicity, literacy, numeracy, UE.
	c. Estimated Credits Database	Effective tracking of students and interventions to be put in place.
	d. Academic writing programme	Improved academic writing for boys

Overall Outcome

The above outlined strategies were successfully implemented in 2018. Each will continue in 2019 to ensure the ongoing development of our students. Closer focus will be spent on Academic Coaching in an effort to raise student efficacy, particularly, in the senior school.



Operational goal 3.1 NCEA Achievement – Review of 2018, AND 2019 TARGETS

ALL STUDENTS (%)						
	L1 Literacy	L1 Numeracy	Year 11, Level 1	Year 12, Level 2	Year 13, Level 3	University Entrance
2012	85.6	78.4	64.6	67.6	53.2	41.3
2013	89.4	93.8	73.1	76.9	56.4	46.8
2014	97.1	94.2	77.5	83.5	44.6	25.0
2015	98.1	97.5	84.0	84.7	62.7	35.5
2016	94.4	90.7	85.2	87.7	68.2	34.1
2017	93.0	89.8	77.4	81.9	59.4	35.8
2018 TARGETS	95	95	85	85	65	35
2018 Results	91.4	85.6	72.4	76.9	59.2	41.7
2018 National Boys	84.9	83.0	67.9	73.8	60.1	41.1
2019 Targets	95	90	80	85	65	35



Operational goal 3.1 NCEA Achievement – Review of 2018, AND 2019 TARGETS

MAORI STUDENTS (%)						
	L1 Literacy	L1 Numeracy	Year 11, Level 1	Year 12, Level 2	Year 13, Level 3	University Entrance
2012	82.2	73.3	54.8	70.0	50.0	33.3
2013			67.4	70.3	50.8	40.7
2014	100	93.9	69.3	84.0	47.0	19.7
2015	98.2	97.3	82.0	86.6	56.9	23.5
2016	92.2 (83.2)	86.4 (81.1)	81.2	90.4	68.6	24.3
2017	94.6	89.2	77.9	72.9	58.7	32.0
2018 TARGETS	95	95	85	85	65	35
2018 Results	89.6	83.0	67.3	74.0	43.9	31.6
2018 National Boys	78.0	75.0	51.7	63.6	48.0	22.6
2019 Targets	95	90	80	85	65	35



Literacy and Numeracy

Although our Level 1 Literacy and Numeracy results are below the targets we set, and further below for Maori students, they are still considerably higher than the level 1 NCEA certificate pass rate. Literacy and numeracy were not the barrier to students gaining level 1. Although our targets were aspirational, they were attainable – based on results from earlier years. However, with 20% of the cohort attending school less than 70% of the time, the targets were unrealistic. To improve, we need to address attendance.

We have retained the aspirational 95% literacy target for 2019 but dropped the numeracy target to a more realistic 90% on the basis that there are fewer standards that contribute to level 1 numeracy than to level 1 literacy.

It is notable that our school-wide, cumulative level 1 literacy and numeracy results for year 12 students are 99% and 97% respectively, showing that students are not disadvantaged long-term.

Level 1 NCEA

We were well below our target level for 1 NCEA, particularly for Maori students. The graph showing Level 1 NCEA vs attendance gives some insight into our results – if students do not attend regularly they do not achieve. Our school focus for 2019 is for students to aim for 100% attendance, 100% effort and 100% completion.

Note that 97% of year 12 students attained their level 1 certificate so, again, students do catch up in year 12.

Level 2 NCEA

Our results were below the aspirational targets that we set. (Were our targets unrealistic?) As with level 1, our Maori students were a little further below the target – but not much. We believe that our push to lift attendance in 2019 will make a difference to level 2 results. For that reason, we have kept our level 2 target at 85% for 2019.

Level 3 NCEA

There is a notable drop-off in attainment rate from level 2 to level 3, and that drop-off is more pronounced for Maori students. We did not meet our level 3 target. One of the challenges at level 3 is that there are fewer opportunities for students to sit non-conventional standards. These tend to be beyond the school's consent to assess at level 3, and the conventional subjects are, on the whole, considerably more academic at level 3 than at level 2. Again, our thrust for improved attendance, completion and effort should help the students to meet the challenge of a more difficult curriculum. Accordingly, we have kept our target for 2019 at 65%

National Comparisons

It is worth noting that our results in level 1 literacy and numeracy, level 1 NCEA and level 2 NCEA compare very favourably with national results for boys from all schools. That is even more the case for our Maori students. Level 3 is much closer overall – and our Maori boys fall behind others.

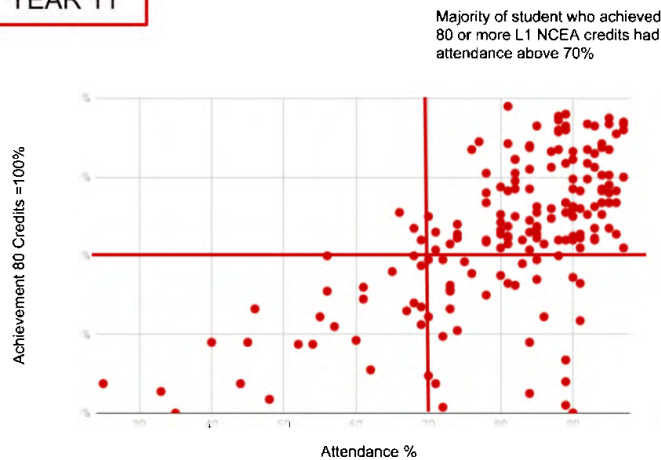
Attendance

One of the key area of focus for 2019 will be around attendance. There is a direct correlation between attendance and attainment. The following table outlines and summarizes this point across the year levels.



2018 Year 11-13 Attendance v NCEA Achievement Correlation

YEAR 11



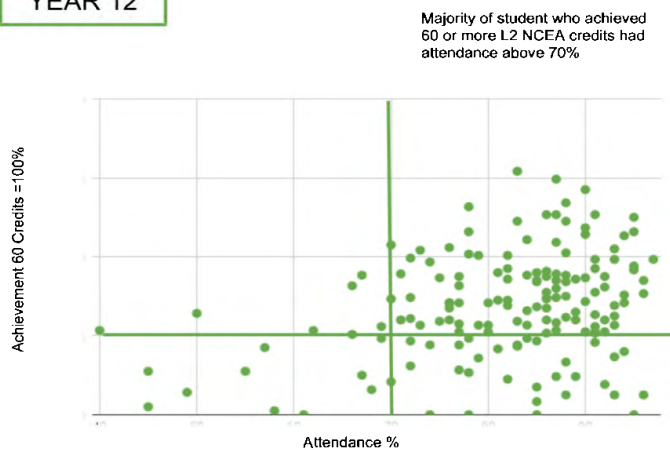
At Year 11 the majority of the cohort who obtained 80 or more credits at Level 1 NCEA had a level of attendance above 70%.

181 students remained at school after 90 days of instruction. 57/181 (31.5%) students did not pass Level 1 NCEA.

Of these students, though there is a near even split between those attending less or more than 70%, specific analysis shows us the following

- 18/181(10%) left after 90 days
- 9/181 (5%) were Internationals or identified as on a 2 year L1 pathway
- 30/181 (16.5%) attended >70%

YEAR 12

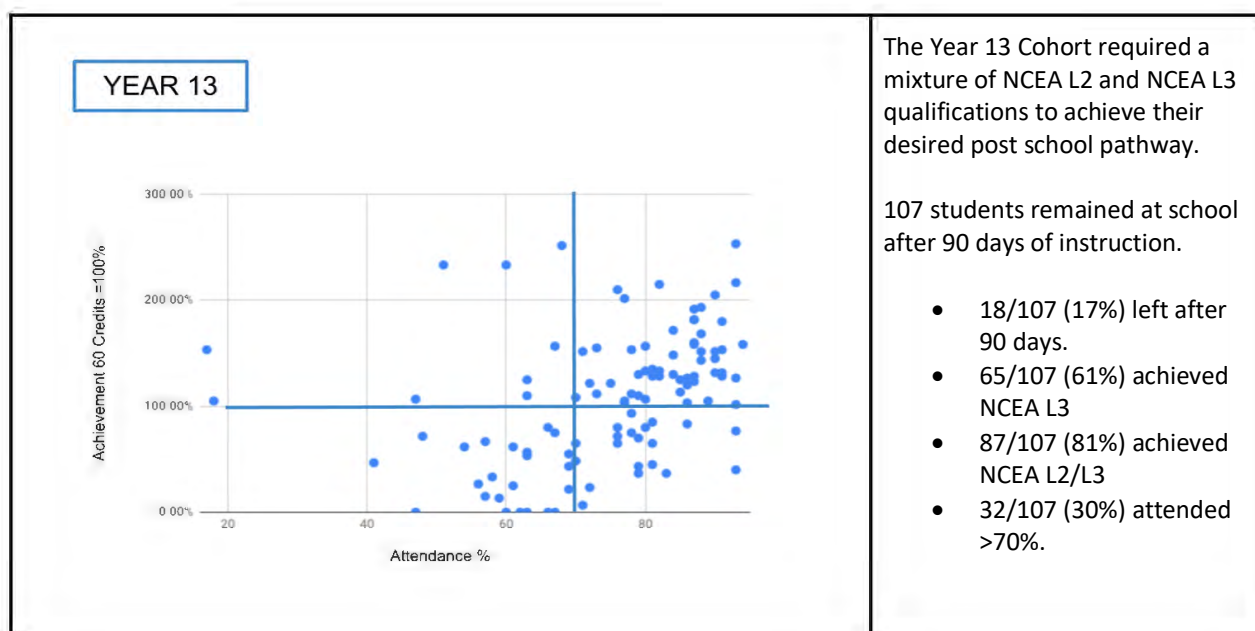


At Year 12 the majority of the cohort who obtained 60 or more credits at Level 2 NCEA had a level of attendance above 70%.

157 students remained at school after 90 days of instruction. 45/157 (28.2%) students did not pass Level 2 NCEA.

Of these students, though there is 40/60 split of those attending less or more than 70%, specific analysis shows us the following

- 13/157 (8%) left after 90 days
- 9/157 (6%) were Internationals or identified as on a 2 year L2 pathway
- 16/157 (10%) attended >70%



BOT Operational Goal 3.2

TARGET	THROUGH	RESULTING IN
Use Junior data consistently to inform staff across curriculum areas	a. Collation of entrance data and entrance testing to stream students	Greater collective efficacy with 'student profiles and 'student centered' learning.
	b. Literacy/numeracy data entered on KAMAR to help guide teachers with curriculum development and delivery	Clear student profiles and support for staff and students in delivering their programmes

Overall Outcome

Once again Junior data was collected and collated and recorded on KAMAR. This data was used to place students in appropriate classes for the year. Further formative assessment of easttle- reading and mathematics was conducted throughout the year to track students throughout the year.

Staff are beginning to use this data to inform their practice but there is still room for further improvement. In 2019, the COL Junior Data Leader will play a significant role in driving the use of this data to better inform our practice and continue to strive for better outcomes for our students.

BOT Operational Goal 3.3

TARGET	THROUGH	RESULTING IN
3.3- Develop student leadership	a. Appoint Form leaders (focus on Y12 Senior Leaders)	More leadership opportunities for students outside of the prefect group
	b. Senior Leadership Development in Senior School (Prefects & Year 12 Leaders)	Student leadership development

	c. Prefects 'Last Word' in assembly	Student self-efficacy/Power sharing/Tuakana voice
	d. 'Leadership focus' in targeted Tu Tane classes	Leadership growth in the junior school with a focus on how we assist others and give to our community

Overall Outcome

The prefects played a significant role in 2018 of formulating the Gisborne Boys' High School Model. This model identified our values and key behaviors that leaders are expected to exhibit. The model acts as a taonga that will be passed from one leadership group to another.

This model was then taught as part of the Year 12 leadership camp at the end of the year and embraced as the model of choice for 2019.

Prefects all engaged in presenting at the Principal's Assembly by sharing the last word around a specific value or theme we were discussing as a school. This was well received by the staff and students and will continue in 2019.

Form leaders were not appointed in 2018 but will be in 2019.

Leadership focus began with a Year 10 'Tu Tane' class. This class were given an activity to target a key issue in the school and present a leadership strategy to solve this problem. The group targeted gaming as genuine distracting for our students. They conducted a survey and presented their findings to students and staff. The data from this is being used to access funding to support our Wednesday sports programme which will aim to engage students in productive activity outside of gaming. This initiative will continue in 2019.

BOT/MOE Operational Goal 3.4

TARGET	THROUGH	RESULTING IN
3.4- Conduct review of Sport @ GBHS	a. Steering committee to gauge feedback from staff, students and parents	Clear outline of key areas to further develop enhance sport at GBHS

Overall Outcome

Sport is an important part of every young person's growth and development, especially boys. A preliminary survey of the data attained from Sports Gisborne and our well-being survey provided positive feedback regarding sport at Gisborne Boys High School. The data shows that we have 56% of our students involved in some type of sport. This is above the national average of 51%.

Students identified that they wanted:

1. A variety of meaningful sporting activities
2. To play with their mates both competitive and non-competitive
3. Shorter more meaningful competition

We aim to have every young man involved in some form of sport. The vehicle identified to drive this is Wednesday afternoon sport. By using the House groups for Junior boys, a variety of sporting opportunities can be provided. Staff and Senior boys can get involved to encourage student engagement.



Key Staff involved in sport were also engaged to feedback key areas of support required sport at Gisborne Boys High school. Key findings were as follows:

1. Support with organization and administration;
2. Funding support;
3. High Performance programme.

In response to these needs the school employed a Sports Coordinator for 20 Hours a week to help with sports Administration. This role will grow to 30 hours per week in 2019 with a specific focus on targeting funds to resource sport.

Discussions was had around the implementation of a High Performance Programme in 2019. The aim is support our elite athletes across a range of codes in an effort to support them within the the school day with their sporting aspirations.

BOT Operational Goal 3.5

TARGET	THROUGH	RESULTING IN
3.5- Develop strategic plan for sport @ GBHS	a. Based on feedback from key stakeholders (staff, students, parents) a 3-5 year strategic plan be drawn up and administered by the GBHS Sports Committee	

Overall Outcome

The development of the Strategic plan was not completed in 2019 but will become a key focus of the Sports council in 2019. Further input will be sought from whanau and the community to enhance the information already gathered from students and whanau.

BOT Operational Goal 3.6

TARGET	THROUGH	RESULTING IN
3.6-Conduct review of Performing Arts @ GBHS	a. Steering committee to gauge feedback from staff, students and parents	Clear outline of key areas to further develop enhance Performing Arts at GBHS

Overall Outcome

Performing Arts provide another important expression in our school community. We currently provide the following expressions for our students to engage in:

- Choir
- Shakespeare in Schools
- Theatre Sports
- Rock Quest
- Oratory
- Kapa Haka
- Cultural Super 8

The review expressed a desire to grow the Arts at Gisborne Boys High School. This formulated the basis of a strategic plan for the Arts.



BOT Operational Goal 3.7

TARGET	THROUGH	RESULTING IN
3.7- Develop a strategic plan for Performing Arts @ GBHS	a. Based on feedback from key stakeholders (staff, students, parents) a 3-5 year strategic plan be drawn up and administered by the GBHS Performing Arts Committee	Clear strategic plan for further develop enhance Performing Arts at GBHS

Overall Outcome

Based on the Arts review the key goals were identified as part of a strategic plan development:

- To provide ALL students the opportunity to participate in an extra-curricular context in the performing arts
- To provide ALL students the opportunity to experience ALL learning strands, and possibly study at NCEA, from the The Arts curriculum
- To provide ALL students the opportunity to achieve and experience excellence in The Arts
- To provide clear leadership for the school and its community in The Arts
- To provide adequate facilities for the participation, delivery and development of The Arts

The formulation of the strategic plan was started but not completed. This will become a key focus for the Arts Counsel in 2019.



ANNUAL GOAL 4: WHANAU/COMMUNITY

Our school will improve achievement of our young men through strong relationships with Parents/Caregivers, Whanau and the wider community

- 4.1 - Explore further ways of connecting whanau with their sons' learning/development
- 4.2 - Review connection with Old boys and develop a strategic plan that effectively engages them with the school
- 4.3 - Strengthen networks with Iwi and develop strategic input
- 4.4 - Review networks with other outside agencies and develop strategic input

BOT/MOE Operational Goal 4.1

TARGET	THROUGH	RESULTING IN
Establish strong connection with GBHS Old boys and develop a strategic plan that effectively engages them with the school	a. Working group of key Old Boys to develop a strategic plan that strengthens the connection to their school	Stronger up to date connections/reconnections with Old Boys in the local and wider community to their school with the opportunity to give back and support the next generation of students.

Overall Outcome

In 2018 we were able to successfully reconnect with the Old Boys and reignite their connection with the school. This began in 4 ways.

1. **Establishment of the Old Boys Committee**- met 2x in the year to formulate strategies for connecting Old Boys back to the School.
2. **Establishment of Hubs** in an effort to 'friend' raise in key cities- (Wellington, Napier, Auckland, New Plymouth and Gisborne). Successful meetings were held in Wellington, Napier and Gisborne with Auckland and New Plymouth a focus for 2019.
3. **Establishment of 1st XV Legacy Sleeve**- 18 Old Boys contributed \$100 to have their names embroidered on the 1st XV players jersey of choice. This initiative will continue on 2019.
4. **Old Boys Reunion**- This event invited Old Boys to meet at school and reconnect with their school. This was a successful evening and plans for another event are being made for 2019 along with an international event in 2020.

Although this was a positive start we have a way to go in order to realise the potential of this group. This will remain a strategic focus in 2019.

BOT Operational Goal 4.2

TARGET	THROUGH	RESULTING IN
4.2 Explore further ways of connecting whanau with their sons learning/development	Utilising the skills and ideas of the Tu Whanau Lead Group parents and staff.	Greater involvement of parents in their sons' learning at GBHS.



Overall Outcome

Whanau remain a vital part of the school community. The Tu Whanau programme aims to emphasis and reinforce this relationship.

The Tu Whanau Hui at the beginning of the year was again a success engaging 70% of our whanau. This was followed up with a 'Learning together hui'. This was well attended by students and whanau and guided parents through key strategies they can employ to help support their sons with his learning.

Tu Whanau will continue to grow in 2019 with a key focus around creating key events around each year level to cater for the unique needs of students at different ages and stages.

BOT/MOE Operational Goal 4.3

TARGET	THROUGH	RESULTING IN
4.3- Strengthen networks with Iwi and develop strategic input	Identify key local Iwi connections and discuss ways we can better work together strategically moving forward.	Greater local Iwi involvement and engagement in GBHS to support our young people

Overall Outcome

Preliminary connections were made with local Iwi this year but no significant further developments came from these discussions. This will be made a priority in 2019 to ensure that this connection is an integral part of our strategic planning.

BOT/MOE Operational Goal 4.4

TARGET	THROUGH	RESULTING IN
4.4-Strengthen networks with other outside agencies and develop strategic input	Identify key outside agencies that connect with the school and discuss ways we can strategically work better together to enhance our performance outcomes.	Shared collective responsibility for our young people as GBHS works in partnership with key external providers to enhance outcome for our students.

Overall Outcome

Preliminary connections were also made with a number of local agencies. No significant further developments came from these discussions. This will not be a priority in 2019 as Iwi connections will be the priority.



Members of the Board of Trustees

Name	Position	How position on Board gained	Occupation	Term expired/expires
Ian Ruru	Parent Representative Chairperson June 2016	Elected May 2016	Marine Scientist	May 2019
Andrew Turner	Proprietors Representative	Appointed	New Principal	Indefinite
James van den Broek	Proprietors Representative	Elected May 2016	Teacher	Dec 2018
Tracey Clare	Parent Representative	Elected May 2016		May 2019
Manaaki Terekia	Parent Representative	Elected May 2016	Lawyer	May 2019
John Radburn	Parent Representative	Elected 2013 Re-elected May 2016	Director	May 2019
Fleur Paenga	Parent Representative	Re-elected May 2016	Kaiwhakarite	May 2019
Karepa Maynard	Student Representative	Elected April 2017	Student	Dec 2018
Craig Clarke	Parent Representative	Co-opted October 2018	Mechanical Engineer	May 2019



Gisborne Boys High School

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2018 the school received total Kiwisport funding of \$18,449 (2017: \$18,067). The funding was spent on wages for Sports Coordinator and subsidy for student travel for sport.

GISBORNE BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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	Kiwisport
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Gisborne Boys' High School

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Ian Hector Ruru




Signature of Board Chairperson

22 / 5 / 2019

Date:

Andrew Glen Turner



Signature of Principal

22/5/2019

Date:



Gisborne Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	7,595,542	7,672,576	7,630,366
Locally Raised Funds	3	718,577	556,625	675,680
Interest Earned		48,631	43,000	46,887
Gain on Sale of Property, Plant and Equipment		-	-	3,043
International Students	4	146,324	123,912	130,339
		<u>8,509,074</u>	<u>8,396,113</u>	<u>8,486,315</u>
Expenses				
Locally Raised Funds	3	371,480	377,137	397,051
International Students	4	61,704	65,915	30,957
Learning Resources	5	5,471,959	5,759,739	5,569,669
Administration	6	540,875	543,283	565,514
Finance		9,276	6,133	10,038
Property	7	1,658,087	1,468,950	1,727,366
Depreciation	8	259,763	230,601	223,039
Impairment of Property, Plant and Equipment	13	2,093	-	51,199
Loss on Disposal of Property, Plant and Equipment			-	3,043
		<u>8,375,237</u>	<u>8,451,758</u>	<u>8,577,877</u>
Net Surplus / (Deficit) for the year		133,836	(55,645)	(91,561)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>133,836</u>	<u>(55,645)</u>	<u>(91,561)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



Gisborne Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>2,995,468</u>	<u>2,995,467</u>	<u>3,045,486</u>
Total comprehensive revenue and expense for the year	133,836	(55,645)	(91,561)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	41,543
Equity at 31 December	<u>3,129,304</u>	<u>2,939,822</u>	<u>2,995,468</u>
Retained Earnings	3,129,304	2,939,822	2,995,468
Reserves	-	-	-
Equity at 31 December	<u>3,129,304</u>	<u>2,939,822</u>	<u>2,995,468</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Gisborne Boys' High School

Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	151,538	151,538	494,522
Accounts Receivable	10	340,411	340,410	333,167
GST Receivable		38,976	38,976	36,083
Prepayments		21,316	21,316	17,534
Inventories	11	16,541	16,541	21,681
Investments	12	1,328,244	1,110,230	863,368
		<u>1,897,025</u>	<u>1,679,011</u>	<u>1,766,355</u>
Current Liabilities				
Accounts Payable	14	513,457	513,456	447,220
Revenue Received in Advance	15	279,453	279,453	179,551
Provision for Cyclical Maintenance	16	157,961	158,453	4,860
Finance Lease Liability - Current Portion	17	45,060	45,060	28,936
Funds held in Trust	18	35,944	33,638	50,085
Funds held for Capital Works Projects	19	7,062	7,062	166,785
		<u>1,038,936</u>	<u>1,037,122</u>	<u>877,437</u>
Working Capital Surplus/(Deficit)		858,089	641,889	888,919
Non-current Assets				
Property, Plant and Equipment	13	2,591,517	2,618,235	2,530,666
		<u>2,591,517</u>	<u>2,618,235</u>	<u>2,530,666</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	83,509	83,509	194,757
Finance Lease Liability	17	28,381	28,380	25,947
Funds held in Trust	18	208,413	208,413	203,413
		<u>320,303</u>	<u>320,302</u>	<u>424,117</u>
Net Assets		<u>3,129,303</u>	<u>2,939,822</u>	<u>2,995,468</u>
Equity		<u>3,129,304</u>	<u>2,939,822</u>	<u>2,995,468</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Gisborne Boys' High School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,058,624	1,799,394	1,997,034
Locally Raised Funds		776,763	605,542	670,176
International Students		199,822	178,098	172,513
Goods and Services Tax (net)		(2,892)	(8,976)	(4,635)
Payments to Employees		(1,203,355)	(1,149,192)	(1,013,412)
Payments to Suppliers		(1,267,674)	(1,494,949)	(1,691,665)
Cyclical Maintenance Payments in the year		-	74,926	(51,306)
Interest Paid		(9,276)	(6,133)	(10,038)
Interest Received		42,896	41,131	52,828
Net cash from / (to) the Operating Activities		594,907	39,841	121,495
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(2,093)	-	3,043
Purchase of PPE (and Intangibles)		(258,626)	(176,677)	(152,411)
Purchase of Investments		(464,876)	(50,230)	(6,325)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(725,595)	(226,907)	(155,694)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	41,543
Finance Lease Payments		(43,433)	(8,103)	(38,430)
Funds Administered on Behalf of Third Parties		(9,141)	(7,949)	(14,038)
Funds Held for Capital Works Projects		(159,723)	(152,938)	32,050
Net cash from Financing Activities		(212,297)	(168,990)	21,125
Net increase/(decrease) in cash and cash equivalents		(342,984)	(356,056)	(13,074)
Cash and cash equivalents at the beginning of the year	9	494,523	507,594	507,594
Cash and cash equivalents at the end of the year	9	151,539	151,538	494,520

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



Gisborne Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Gisborne Boys' High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.



Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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



d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

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

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

h) Inventories

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

i) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

j) Property, Plant and Equipment

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

Improvements 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.



Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–100 years
Swimming Pool	100 years
Mahanga Outdoor Education Facility	50 years
Furniture and equipment	5-50 years
Information and communication technology	6.5 years
Motor vehicles	10 years
Textbooks	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

l) Accounts Payable

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



m) Employee Entitlements

Short-term employee entitlements

Employee 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, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

q) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.



r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,656,168	1,667,497	1,668,545
Teachers' salaries grants	4,476,085	4,770,000	4,570,634
Use of Land and Buildings grants	1,074,404	893,045	1,062,697
Resource teachers learning and behaviour grants	7,405	5,565	6,718
Other MoE Grants	381,480	336,469	321,771
	7,595,542	7,672,576	7,630,366

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	41,040	28,050	79,054
Activities	318,052	303,775	324,429
Trading	132,625	131,400	133,362
Fundraising	45,214	47,700	46,412
Other Revenue	181,647	45,700	92,423
	718,577	556,625	675,680
Expenses			
Activities	210,419	211,210	236,506
Trading	117,102	108,927	109,090
Fundraising costs	43,959	57,000	46,455
Other Expenses	-	-	5,000
	371,480	377,137	397,051
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	347,097	179,488	278,629

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	19	17	15
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
International student fees	146,324	123,912	130,339
Expenses			
Advertising	18,148	-	20,735
Commissions	15,644	9,375	8,213
Recruitment	-	20,080	-
International student levy	1,817	3,500	2,009
Employee Benefit - Salaries	26,095	32,960	-
	61,704	65,915	30,957
<i>Surplus/ (Deficit) for the year International Students'</i>	84,620	57,997	99,382



5. Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	271,623	307,393	316,439
Equipment repairs	27,520	6,000	28,043
Information and communication technology	9,537	3,000	11,750
Extra-curricular activities	145,298	130,422	160,491
Library resources	46,650	47,090	48,993
Employee benefits - salaries	4,947,645	5,231,724	4,981,569
Staff development	23,687	34,110	22,384
	<u>5,471,959</u>	<u>5,759,739</u>	<u>5,569,669</u>

6. Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,520	7,310	7,010
Board of Trustees Fees	4,765	3,940	3,130
Board of Trustees Expenses	12,813	25,750	48,253
Communication	33,510	40,700	43,722
Consumables	51,481	50,915	54,599
Operating Lease	-	300	2,725
Other	3,519	3,500	4,089
Employee Benefits - Salaries	383,606	373,853	363,482
Insurance	13,966	13,750	13,943
Service Providers, Contractors and Consultancy	29,696	23,265	24,561
	<u>540,875</u>	<u>543,283</u>	<u>565,514</u>

7. Property

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	8,890	9,000	8,381
Consultancy and Contract Services	17,171	15,000	24,144
Cyclical Maintenance Expense	41,853	42,334	42,344
Grounds	11,718	14,500	11,719
Heat, Light and Water	76,669	91,000	82,972
Rates	11,612	12,500	11,249
Repairs and Maintenance	81,805	87,266	150,488
Use of Land and Buildings	1,074,404	893,045	1,062,697
Security	5,142	3,000	4,323
Employee Benefits - Salaries	328,824	301,305	329,050
	<u>1,658,087</u>	<u>1,468,950</u>	<u>1,727,366</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



8. Depreciation

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Buildings	21,869	21,869	21,869
Mahanga Outdoor Education Facilities	3,300	3,300	3,300
Swimming Pool	5,352	5,824	5,352
Furniture and Equipment	98,436	91,923	88,741
Information and Communication Technology	40,883	44,655	44,519
Motor Vehicles	8,739	7,212	7,221
Textbooks	13,530	14,142	14,308
Leased Assets	61,526	35,062	31,115
Library Resources	6,128	6,614	6,614
	<u>259,763</u>	<u>230,601</u>	<u>223,039</u>

9. Cash and Cash Equivalents

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Cash on Hand	523	523	576
Bank Current Account	85,090	85,090	428,384
Bank Call Account	65,925	65,925	65,562
Cash and cash equivalents for Cash Flow Statement	<u>151,538</u>	<u>151,538</u>	<u>494,522</u>

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

The following notes should be used where applicable:

Of the **\$151,538** Cash and Cash Equivalents, **\$20,395** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2019** on Crown owned school buildings under the School's Five Year Property Plan.

Of the **\$151,538** Cash and Cash Equivalents, **\$13,571** of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Receivables	7,779	7,779	33,130
Interest Receivable	11,869	11,869	6,135
Teacher Salaries Grant Receivable	320,762	320,762	293,902
	<u>340,411</u>	<u>340,410</u>	<u>333,167</u>
Receivables from Exchange Transactions	19,648	19,648	39,265
Receivables from Non-Exchange Transactions	320,762	320,762	293,902
	<u>340,411</u>	<u>340,410</u>	<u>333,167</u>



11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
School Uniforms	16,541	16,541	21,681
	<u>16,541</u>	<u>16,541</u>	<u>21,681</u>

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset Short-term Bank Deposits	1,328,244	1,110,230	863,368

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Land	92,615				-	92,615
Buildings	1,297,896	-			(21,869)	1,276,027
Mahanga Outdoor Education	140,678			-	(3,300)	137,378
Swimming Pool	387,076			-	(5,352)	381,724
Furniture and Equipment	326,016	143,639		(2,093)	(98,436)	369,126
Information and Communication	124,498	13,230			(40,883)	96,845
Motor Vehicles	41,134	91,094	-		(8,739)	123,489
Textbooks	29,181	12,267			(13,530)	27,918
Leased Assets	65,354	61,990			(61,526)	65,818
Library Resources	26,217	488			(6,128)	20,577
Balance at 31 December 2018	<u>2,530,665</u>	<u>322,708</u>	<u>-</u>	<u>(2,093)</u>	<u>(259,763)</u>	<u>2,591,517</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Land	92,615	-	92,615
Buildings	1,665,055	(389,028)	1,276,027
Mahanga Outdoor Education	165,147	(27,769)	137,378
Swimming Pool	614,765	(233,041)	381,724
Furniture and Equipment	2,647,998	(2,278,872)	369,126
Information and Communication	1,022,280	(925,435)	96,845
Motor Vehicles	216,356	(92,868)	123,488
Textbooks	314,563	(286,645)	27,918
Leased Assets	204,825	(139,007)	65,818
Library Resources	206,940	(186,363)	20,577
Balance at 31 December 2018	<u>7,150,544</u>	<u>(4,559,027)</u>	<u>2,591,517</u>



	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land	92,615	-	-	-	-	92,615
Buildings	1,319,765	-	-	-	(21,869)	1,297,896
Mahanga Outdoor Education	143,978	-	-	-	(3,300)	140,678
Swimming Pool	430,547	-	-	(38,119)	(5,352)	387,076
Furniture and Equipment	331,751	98,479	-	(15,473)	(88,741)	326,016
Information and Communication	143,431	26,236	-	(650)	(44,519)	124,498
Motor Vehicles	34,128	14,227	(3,043)	3,043	(7,221)	41,134
Textbooks	33,104	10,385	-	-	(14,308)	29,181
Leased Assets	84,709	11,760	-	-	(31,115)	65,354
Library Resources	29,747	3,084	-	-	(6,614)	26,217
Balance at 31 December 2017	2,643,775	164,170	(3,043)	(51,199)	(223,039)	2,530,665

	Cost or \$	Accumulated \$	Net Book \$
2017			
Land	92,615	-	92,615
Buildings	1,665,055	(367,159)	1,297,896
Mahanga Outdoor Education	165,147	(24,469)	140,678
Swimming Pool	614,765	(227,689)	387,076
Furniture and Equipment	2,565,194	(2,239,178)	326,016
Information and Communication Technology	1,009,050	(884,552)	124,498
Motor Vehicles	136,887	(95,753)	41,134
Textbooks	302,296	(273,115)	29,181
Leased Assets	142,835	(77,481)	65,354
Library Resources	206,452	(180,235)	26,217
Balance at 31 December 2017	6,900,296	(4,369,631)	2,530,665

The net carrying value of equipment held under a finance lease is **\$92,537 (2017: \$65,354)**

14. Accounts Payable

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
Operating creditors	122,044	122,044	89,398
Employee Entitlements - salaries	320,762	320,762	293,902
Employee Entitlements - leave accrual	70,650	70,650	63,921
	513,457	513,456	447,221
Payables for Exchange Transactions	513,457	513,456	447,221
	513,457	513,456	447,221

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	13,571	13,571	-
International Student Fees	139,186	139,186	85,688
Other	126,696	126,696	93,862
	279,453	279,453	179,551

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Provision at the Start of the Year	199,617	199,617	208,579
Increase/ (decrease) to the Provision During the Year	41,853	-	42,344
Use of the Provision During the Year		4,860	(51,306)
Provision at the End of the Year	<u>241,470</u>	<u>204,477</u>	<u>199,617</u>
Cyclical Maintenance - Current	157,961	158,453	4,860
Cyclical Maintenance - Term	83,509	83,509	194,757
	<u>241,470</u>	<u>241,962</u>	<u>199,617</u>

17. Finance Lease Liability

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

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
No Later than One Year	45,059	45,060	28,936
Later than One Year and no Later than Five Years	28,380	28,380	25,947
	<u>73,439</u>	<u>73,440</u>	<u>54,883</u>

18. Funds held in Trust

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	35,944	33,638	50,085
Funds Held in Trust on Behalf of Third Parties - Non-current	208,413	208,413	203,413
	<u>244,357</u>	<u>242,051</u>	<u>253,498</u>

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



19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>completed</i>	16,296	29,332	44,185	-	1,442
Tech Bldg Re-roof/Ventilation/Water	<i>in progress</i>	206,138	-	215,522	-	(9,383)
Sitewide Electrical	<i>completed</i>	(55,649)	60,352	4,704	-	-
Caretakers House	<i>completed</i>	-	28,224	32,174	-	(3,950)
Replace Heat Pumps	<i>in progress</i>	-	43,999	25,046	-	18,953
Totals		166,785	161,907	321,630	-	7,062

Represented by:

Funds Held on Behalf of the Ministry of Education	20,395
Funds Due from the Ministry of Education	(13,333)
	7,062

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>in progress</i>	(17,810)	436,424	402,319	-	16,296
Tech Bldg Re-roof/Ventilation/Water	<i>in progress</i>	(4,800)	250,000	35,588	3,474	206,138
Sitewide Electrical	<i>in progress</i>	-	83,247	138,895	-	(55,649)
Totals		(22,610)	769,671	576,802	3,474	166,785

20. Related Party Transactions

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

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



21. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,765	3,130
Full-time equivalent members	0.16	0
<i>Leadership Team</i>		
Remuneration	1,432,983	1,364,852
Full-time equivalent members	15	15
Total key management personnel remuneration	1,437,748	1,367,982
Total full-time equivalent personnel	15.64	15.56

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	150 -160
Benefits and Other Emoluments	4-5	4-5

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	4.00	4.00
110 - 120	1.00	0.00
	5.00	4.00

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

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2018 Actual	2017 Actual
Total	\$0	\$0
Number of People	0	0



23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

- (i) \$256,112 contract for Watermains & Tech Block Reroof to be completed in 2019, which will be fully funded by the Ministry of Education. \$251,110 has been spent on the project to balance date; and
- (ii) \$49,888 contract for Replacement of Heat Pumps to be completed in 2019, which will be fully funded by the Ministry of Education. \$43,999 has been received of which \$25,046 has been spent on the project to balance date.

(Capital commitments at 31 December 2017: \$748,210)

25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

26. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	151,538	151,538	494,522
Receivables	340,411	340,410	333,167
Investments - Term Deposits	1,328,244	1,110,230	863,368
Total Loans and Receivables	1,820,193	1,602,178	1,691,058

Financial liabilities measured at amortised cost

Payables	513,457	513,456	447,221
Finance Leases	73,440	73,440	54,883
Total Financial Liabilities Measured at Amortised Cost	586,898	586,896	502,104



27. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GISBORNE BOYS' HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Gisborne Boys' High School (the School). The Auditor-General has appointed me, Chris Torrie, using the staff and resources of BDO Gisborne Ltd, 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 1 to 21, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 22 May 2019. 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 of Trustees 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 of Trustees for the financial statements

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

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *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.



Chris Torrie
BDO Gisborne Ltd
On behalf of the Auditor-General
Gisborne
New Zealand