

GISBORNE BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 209

Principal: Andrew Turner

School Address: 80 Stanley Road, Te Hapara, Gisborne 4010

School Postal Address: PO Box 97, Gisborne 4040

School Phone: 06 8688159

School Email: office@gisboyshigh.net

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Ian Ruru	Chair Person	Elected	Resigned 16/12/2020
Carmen Hihi	Acting Chairperson	Elected	2022
Andrew Turner	Principal	ex Officio	2022
John Radburn	Parent Rep	Elected	2022
Manaaki Terekia	Parent Rep	Elected	2022
Craig Clarke	Parent Rep	Elected	2022
Tom Cairns	Staff Rep		2020
David Lindup	Staff Rep		2021

Accountant / Service Provider: N/A

GISBORNE BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Gisborne Boys' High School

Statement of Responsibility

For the year ended 31 December 2020

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

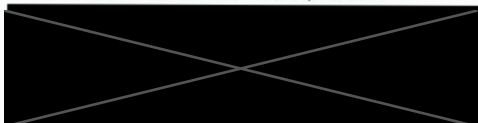
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

CRAIG RICHARD CLARKE

Full Name of Board Chairperson



Signature of Board Chairperson

Date:

31/05/2021

ANDREW GLEN TURNER

Full Name of Principal



Signature of Principal

Date:

31/05/2021

Gisborne Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	8,997,755	8,246,455	8,139,238
Locally Raised Funds	3	503,887	525,731	815,251
Interest income		37,486	42,000	51,971
Gain on Sale of Property, Plant and Equipment		-	-	1,304
International Students	4	107,126	135,622	130,309
		<u>9,646,254</u>	<u>8,949,808</u>	<u>9,138,074</u>
Expenses				
Locally Raised Funds	3	364,006	514,225	525,535
International Students	4	86,309	103,095	85,479
Learning Resources	5	6,039,852	5,813,878	5,826,337
Administration	6	573,033	581,635	541,541
Finance		5,715	4,000	5,960
Property	7	2,161,873	1,637,241	1,453,165
Depreciation	8	295,791	295,349	263,528
Loss on Disposal of Property, Plant and Equipment		7,298	-	-
		<u>9,533,877</u>	<u>8,949,423</u>	<u>8,701,545</u>
Net Surplus / (Deficit) for the year		112,377	385	436,529
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>112,377</u>	<u>385</u>	<u>436,529</u>

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



Gisborne Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		3,565,831	3,703,508	3,129,303
Total comprehensive revenue and expense for the year		112,377	385	436,529
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		19,974	-	-
Equity at 31 December	25	3,698,182	3,703,893	3,565,831
Retained Earnings		3,698,182	3,703,893	3,565,831
Reserves		-	-	-
Equity at 31 December		3,698,182	3,703,893	3,565,831

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

Gisborne Boys' High School

Statement of Financial Position

As at 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	860,793	859,381	913,740
Accounts Receivable	10	433,269	433,269	348,536
GST Receivable		17,115	17,299	29,550
Prepayments		24,221	24,221	27,169
Inventories	11	66,019	66,019	40,113
Investments	12	1,357,786	1,357,786	1,120,429
		<u>2,759,203</u>	<u>2,757,975</u>	<u>2,479,537</u>
Current Liabilities				
Accounts Payable	14	736,189	733,146	547,435
Revenue Received in Advance	15	237,940	234,595	437,829
Provision for Cyclical Maintenance	16	206,216	206,216	-
Finance Lease Liability - Current Portion	17	22,651	22,651	50,526
Funds held in Trust	18	50,976	50,426	39,464
Funds held for Capital Works Projects	19	103,626	103,626	190,646
		<u>1,357,598</u>	<u>1,350,660</u>	<u>1,265,900</u>
Working Capital Surplus/(Deficit)		1,401,605	1,407,315	1,213,637
Non-current Assets				
Property, Plant and Equipment	13	<u>2,742,137</u>	<u>2,742,137</u>	<u>2,690,890</u>
		2,742,137	2,742,137	2,690,890
Non-current Liabilities				
Provision for Cyclical Maintenance	16	229,408	229,408	111,142
Finance Lease Liability	17	7,739	7,739	19,141
Funds held in Trust	18	208,413	208,413	208,413
		<u>445,560</u>	<u>445,560</u>	<u>338,696</u>
Net Assets		<u>3,698,182</u>	<u>3,703,892</u>	<u>3,565,831</u>
Equity	25	<u>3,698,182</u>	<u>3,703,893</u>	<u>3,565,831</u>

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

Gisborne Boys' High School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,601,073	5,991,070	2,227,508
Locally Raised Funds		483,254	700,151	892,857
International Students		(84,329)	161,224	208,180
Goods and Services Tax (net)		12,435	(17,299)	9,426
Funds Administered on Behalf of Third Parties		11,512	258,839	3,520
Payments to Employees		(1,225,508)	(1,096,843)	(1,149,610)
Payments to Suppliers		(1,185,274)	(1,300,877)	(1,382,363)
Cyclical Maintenance Payments in the year		-	393,202	(124,260)
Interest Paid		(5,715)	(4,000)	(5,960)
Interest Received		37,621	35,171	56,876
Net cash from/(to) Operating Activities		645,069	5,120,638	736,174
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	109,467	1,304
Purchase of Property Plant & Equipment (and Intangibles)		(339,494)	(2,883,672)	(319,287)
Purchase of Investments		(237,357)	(1,357,786)	207,815
Net cash from/(to) Investing Activities		(576,851)	(4,131,991)	(110,168)
Cash flows from Financing Activities				
Finance Lease Payments		(54,119)	(232,891)	(47,388)
Funds Held for Capital Works Projects		(87,020)	103,626	183,584
Net cash from/(to) Financing Activities		(121,165)	(129,265)	136,196
Net increase/(decrease) in cash and cash equivalents		(52,947)	859,382	762,202
Cash and cash equivalents at the beginning of the year	9	913,740	-	151,538
Cash and cash equivalents at the end of the year	9	860,793	859,382	913,740

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

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

Gisborne Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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 credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements 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 Statement of Comprehensive Revenue and Expense.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–100 years
Furniture and equipment	10–15 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

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, and also annual leave earned, by non teaching staff, 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 Instruments

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

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.

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.

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	2,182,322	2,128,775	2,061,257
Teachers' Salaries Grants	5,180,632	4,909,935	4,909,934
Use of Land and Buildings Grants	1,228,549	1,074,404	1,003,048
Resource Teachers Learning and Behaviour Grants	-	3,750	-
Other MoE Grants	350,828	75,147	110,555
Other Government Grants	55,424	54,444	54,444
	<u>8,997,755</u>	<u>8,246,455</u>	<u>8,139,238</u>

The school has opted in to the donations scheme for this year. Total amount received was \$115,650.00.

Other MOE Grants total includes additional COVID-19 funding totalling \$26,240 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	2,195	-	42,264
Activities	177,850	280,796	358,863
Trading	156,916	155,599	143,053
Fundraising	33,110	53,500	65,963
Other Revenue	133,816	35,836	205,108
	<u>503,887</u>	<u>525,731</u>	<u>815,251</u>
Expenses			
Activities	214,807	314,264	339,858
Trading	111,060	139,461	110,467
Fundraising (Costs of Raising Funds)	38,139	60,500	75,210
	<u>364,006</u>	<u>514,225</u>	<u>525,535</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>139,881</u>	<u>11,506</u>	<u>289,716</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	10	14	16
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	107,126	135,622	130,309
Expenses			
Advertising	11,079	23,000	19,283
Commissions	6,825	4,425	6,158
International Student Levy	2,257	3,080	6,118
Employee Benefit - Salaries	62,372	61,795	53,920
Other Expenses	3,776	10,795	-
	86,309	103,095	85,479
<i>Surplus/ (Deficit) for the year International Students</i>	20,817	32,527	44,830

5. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	291,521	357,092	330,146
Equipment Repairs	9,151	2,500	20,611
Information and Communication Technology	8,066	6,000	4,372
Library Resources	52,387	52,193	51,809
Employee Benefits - Salaries	5,651,352	5,343,979	5,403,743
Staff Development	27,375	52,114	15,656
	<u>6,039,852</u>	<u>5,813,878</u>	<u>5,826,337</u>

6. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,970	7,970	7,740
Board of Trustees Fees	4,200	5,200	5,160
Board of Trustees Expenses	14,852	20,850	18,737
Communication	24,717	33,300	35,065
Consumables	42,671	54,042	56,240
Legal Fees	226	1,000	1,206
Other	8,380	2,000	2,081
Employee Benefits - Salaries	418,291	416,273	374,798
Insurance	15,942	17,500	16,464
Service Providers, Contractors and Consultancy	35,784	23,500	24,050
	<u>573,033</u>	<u>581,635</u>	<u>541,541</u>

7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	17,699	15,000	16,437
Consultancy and Contract Services	15,185	15,000	12,018
Cyclical Maintenance Provision	324,482	42,422	-
Grounds	16,540	6,000	9,503
Heat, Light and Water	70,503	81,600	77,258
Rates	12,645	11,800	11,757
Repairs and Maintenance	179,976	99,039	78,225
Use of Land and Buildings	1,228,549	1,074,404	1,003,048
Security	5,410	4,000	8,402
Employee Benefits - Salaries	290,884	287,976	236,517
	<u>2,161,873</u>	<u>1,637,241</u>	<u>1,453,165</u>

8. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings - School	32,849	31,131	30,521
Furniture and Equipment	151,699	151,653	118,542
Information and Communication Technology	24,371	33,065	33,065
Motor Vehicles	16,599	16,900	16,900
Textbooks	13,574	14,824	14,824
Leased Assets	50,892	42,017	43,917
Library Resources	5,807	5,759	5,759
	<u>295,791</u>	<u>295,349</u>	<u>263,528</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	602	601	373
Bank Current Account	687,815	686,404	147,261
Bank Call Account	65,614	65,614	66,106
Short-term Bank Deposits	106,762	106,762	700,000
Cash and cash equivalents for Statement of Cash Flows	<u>860,793</u>	<u>859,381</u>	<u>913,740</u>

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

Of the \$860,793 Cash and Cash Equivalents, \$103,626 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$860,793 Cash and Cash Equivalents, \$63,836 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	9,127	9,127	9,427
Interest Receivable	6,829	6,829	6,964
Teacher Salaries Grant Receivable	417,313	417,313	332,145
	<u>433,269</u>	<u>433,269</u>	<u>348,536</u>
Receivables from Exchange Transactions	15,956	15,956	16,391
Receivables from Non-Exchange Transactions	417,313	417,313	332,145
	<u>433,269</u>	<u>433,269</u>	<u>348,536</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	66,019	66,019	40,113
	<u>66,019</u>	<u>66,019</u>	<u>40,113</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,357,786	1,357,786	1,120,429
Total Investments	<u>1,357,786</u>	<u>1,357,786</u>	<u>1,120,429</u>

13. Property, Plant and Equipment



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	92,615				-	92,615
Buildings	1,764,608	22,327	(13,286)	5,988	(32,849)	1,746,788
Furniture and Equipment	546,416	303,461			(151,699)	698,178
Information and Communication Technology	63,781	2,475			(24,371)	41,885
Motor Vehicles	108,889				(16,599)	92,290
Textbooks	28,596	6,323			(13,574)	21,345
Leased Assets	65,515	14,843			(50,892)	29,464
Library Resources	20,470	4,909			(5,807)	19,572
Balance at 31 December 2020	2,690,890	354,338	(13,286)	5,988	(295,791)	2,742,137

The net carrying value of equipment held under a finance lease is \$29,464 (2019: \$65,515).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Land	92,615	-	92,615
Buildings	2,454,008	(707,220)	1,746,788
Furniture and Equipment	3,224,171	(2,525,993)	698,178
Information and Communication Technology	1,024,756	(982,871)	41,885
Motor Vehicles	218,657	(126,367)	92,290
Textbooks	336,388	(315,043)	21,345
Leased Assets	263,281	(233,817)	29,464
Library Resources	217,501	(197,929)	19,572
Balance at 31 December 2020	7,831,377	(5,089,240)	2,742,137

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	92,615				-	92,615
Buildings	1,795,129				(30,521)	1,764,608
Furniture and Equipment	369,126	295,832			(118,542)	546,416
Information and Communication Technology	96,846				(33,065)	63,781
Motor Vehicles	123,488	2,301			(16,900)	108,889
Textbooks	27,918	15,502			(14,824)	28,596
Leased Assets	65,818	43,614			(43,917)	65,515
Library Resources	20,577	5,652			(5,759)	20,470
Balance at 31 December 2019	2,591,517	362,901	-	-	(263,528)	2,690,890

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

The net carrying value of equipment held under a finance lease is \$65,515 (2018: \$65,354)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	92,615	-	92,615
Buildings	2,444,967	(680,359)	1,764,608
Furniture and Equipment	2,920,710	(2,374,294)	546,416
Information and Communication Technology	1,022,281	(958,500)	63,781
Motor Vehicles	218,657	(109,768)	108,889
Textbooks	330,065	(301,469)	28,596
Leased Assets	248,439	(182,924)	65,515
Library Resources	212,592	(192,122)	20,470
Balance at 31 December 2019	7,490,326	(4,799,436)	2,690,890

14. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	215,631	212,588	135,206
Accruals	7,970	-	-
Employee Entitlements - Salaries	417,313	425,283	331,925

Employee Entitlements - Leave Accrual	95,275	95,275	80,304
	<u>736,189</u>	<u>733,146</u>	<u>547,435</u>

Payables for Exchange Transactions	736,189	733,146	547,435
	<u>736,189</u>	<u>733,146</u>	<u>547,435</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	27,321	25,446	14,822
International Student Fees	25,602	25,602	217,057
Other	185,017	183,547	205,950
	<u>237,940</u>	<u>234,595</u>	<u>437,829</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	111,142	111,142	241,470
Increase/ (decrease) to the Provision During the Year	324,482	42,422	(6,068)
Use of the Provision During the Year	-	-	(124,260)
Provision at the End of the Year	<u>435,624</u>	<u>153,564</u>	<u>111,142</u>
Cyclical Maintenance - Current	206,216	206,216	-
Cyclical Maintenance - Term	229,408	229,408	111,142
	<u>435,624</u>	<u>435,624</u>	<u>111,142</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:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	22,651	22,651	50,526
Later than One Year and no Later than Five Years	7,739	7,739	19,141
	<u>30,390</u>	<u>30,390</u>	<u>69,667</u>

18. Funds held in Trust

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	50,976	50,426	39,464
Funds Held in Trust on Behalf of Third Parties - Non-current	208,413	208,413	208,413
	<u>259,389</u>	<u>258,839</u>	<u>247,877</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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Fire & Security Upgrade	<i>completed</i>	1,442			-	1,442
Tech Blk Re-	<i>completed</i>	2,000				2,000
Caretakers House	<i>completed</i>	-				-
Replace Heat Pumps	<i>in progress</i>	(3,669)	3,669			-
Library Ceiling	<i>completed</i>	(683)	683			-
Gas Reticulation	<i>completed</i>	74		74		-
Stage 2 Heating Upgrade	<i>completed</i>	6,257	11,958	18,215	-	-
Electrical Reticulation Upgrade	<i>completed</i>	12,920	5,468	18,388	-	-
Asbestos Removal	<i>completed</i>	172,304	181,170	353,474	-	-
Block P Weathertightness	<i>in progress</i>	-	10,000	14,775		(4,775)
LSC Modifications			23,722			23,722
Administration Block Upgrade	<i>in progress</i>		15,000	3,830		11,170
S Block Flooding	<i>completed</i>	-	17,182	17,182		-
LED Sustainability	<i>in progress</i>		76,855	6,788		70,067
Totals		190,646	345,707	432,726	-	103,626

Represented by:

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

108,401
4,775

(103,626)

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Fire & Security Upgrade	<i>completed</i>	1,442	-	-	-	1,442
Tech Blk Re-						
roof/Ventilation/Sitewide	<i>completed</i>	(9,383)	28,601	17,218		2,000
Caretakers House	<i>completed</i>	(3,950)	3,950			-
Replace Heat Pumps	<i>completed</i>	18,953		22,622		(3,669)
Library Ceiling	<i>completed</i>		3,060	3,743		(683)
Gas Reticulation	<i>completed</i>		12,832	12,758		74
Stage 2 Heating Upgrade	<i>in progress</i>		75,226	68,969		6,257
Electrical Reticulation Upgrade	<i>in progress</i>		49,203	36,283		12,920
Asbestos Removal	<i>in progress</i>	-	250,000	77,696	-	172,304
Totals		7,062	422,872	239,289	-	190,646

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,200	5,160
Full-time equivalent members	0.20	0.18
<i>Leadership Team</i>		
Remuneration	1,872,371	1,451,722
Full-time equivalent members	16	15
Total key management personnel remuneration	1,876,571	1,456,882
Total full-time equivalent personnel	16.20	15.18

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	150-160
Benefits and Other Emoluments	5-10	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	8.00	5.00
110-130	5.00	0.00
	13.00	5.00

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:

	2020 Actual	2019 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 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$31,536 contract for Block P Weathertightness to be completed in 2021, which will be fully funded by the Ministry of Education. \$10,000 has been received of which \$14,775 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$33,233 contract for LSC Modifications to be completed in 2021, which will be fully funded by the Ministry of Education. \$23,722 has been received of which \$NIL has been spent on the project to date. This project has been approved by the Ministry.

(c) \$15,000 contract for Administration Block Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$15,000 has been received of which \$3,830 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) \$90,633 contract for LED Sustainability to be completed in 2021, which will be fully funded by the Ministry of Education. \$76,866 has been received of which \$6,788 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$426,496)

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:

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	860,793	859,381	913,740
Receivables	433,269	433,269	348,536
Investments - Term Deposits	1,357,786	1,357,786	1,120,429
Total Financial assets measured at amortised cost	<u>2,651,848</u>	<u>2,650,436</u>	<u>2,382,705</u>

Financial liabilities measured at amortised cost

Payables	736,189	733,146	547,435
Finance Leases	30,390	30,390	69,667
Total Financial Liabilities Measured at Amortised Cost	<u>766,579</u>	<u>763,536</u>	<u>617,102</u>

27. Events After Balance Date

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

28. Comparatives

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



GISBORNE BOYS' HIGH SCHOOL

ANALYSIS OF VARIANCE

2020

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ANNUAL GOAL 1: STEWARDSHIP

To ensure that the school is a physically and emotionally safe place for students and staff and that resources of the school will be managed and administered to support our school vision and values.

- | |
|--|
| 1.1- Continue to Monitor Health and Safety Practices across school with a particular focus on staff and student wellbeing. |
| 1.2- Implement property plan in line with 5YP as part of 10YP (2017-2027) |
| 1.3- Grow alternate funding stream to increase income outside of MOE funding |

BOT Operational Goal: 1.1

TARGET	THROUGH	RESULTING IN
1.1 Continue to Monitor Health and Safety Practices across school with a particular focus on staff and student wellbeing.	a. Use recent student well-being survey to implement practices/programmes that will enhance student well-being.	Improved student well-being
	b. Seeking Staff survey and feedback.	Key information to gauge the programmes and strategies we can put in place to enhance staff well-being.

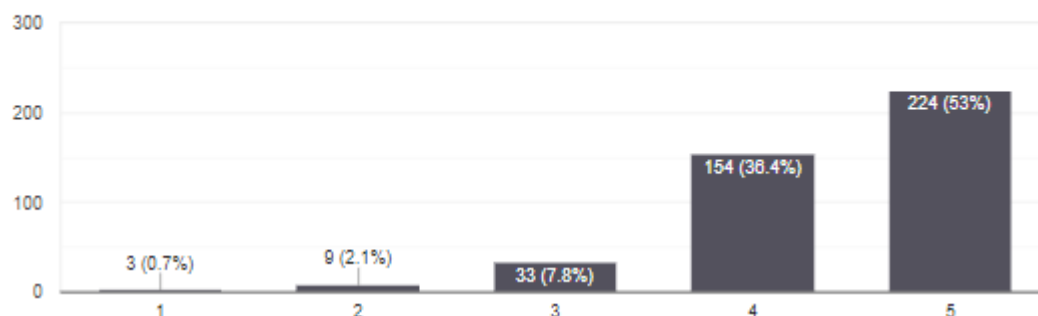
Overall Outcome

Covid-19 gave us an opportunity to really focus on staff and student well-being amidst a global pandemic. Tis focus was around distance learning and then transitions back to on site learning.

- Throughout the lockdown and post Covid-19, we engaged with our students and staff to monitor their overall well-being. The senior leadership team prioritized staff and support staff and the student support team worked hard to ensure that our students were cared for and had the support they needed. Emails and phone calls were the main form of contact. At the end of Term 3 we conducted a full student well-being survey and here is a snapshot of some the key questions that we asked.

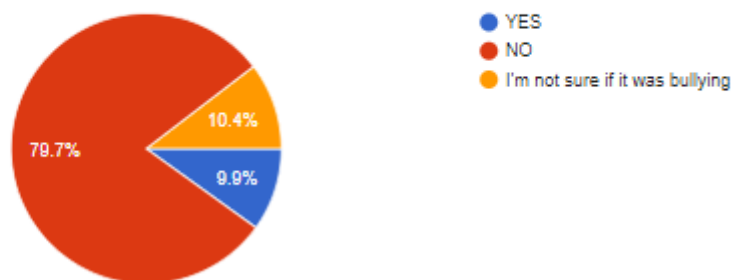
1. Safety - How safe do you feel at school?

423 responses



3. Safety - Bullying is unwanted, aggressive behaviour or language that is repeated over time (not just a one off incident). Have you been bullied at GBHS?

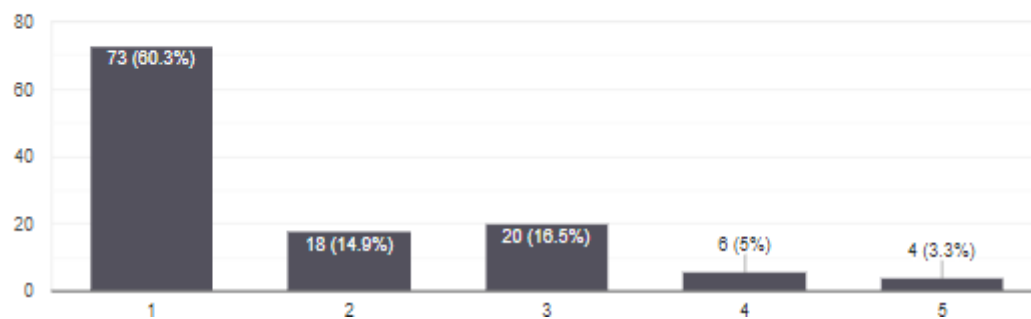
423 responses



(ONLY if you answered YES to question 3) How serious was the bullying that happened to you?

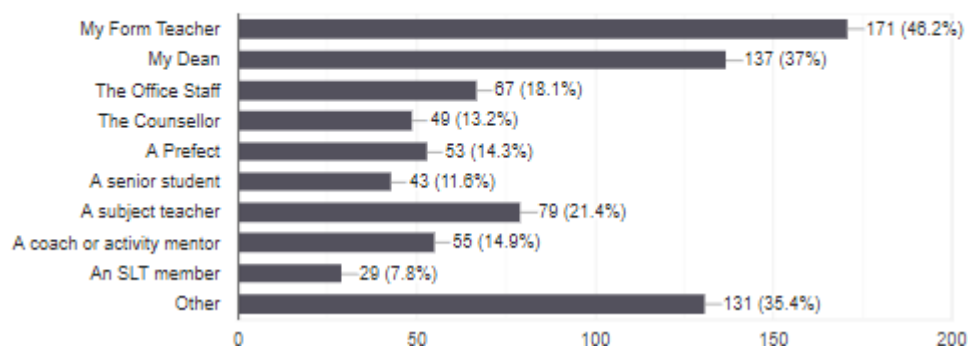


121 responses



6. Safety - If you have an issue at school, who do you feel comfortable going to?

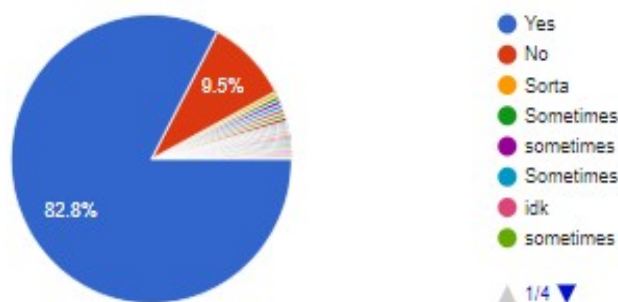
370 responses



10. Inclusiveness / Tone - Are you free to be who you are?



401 responses

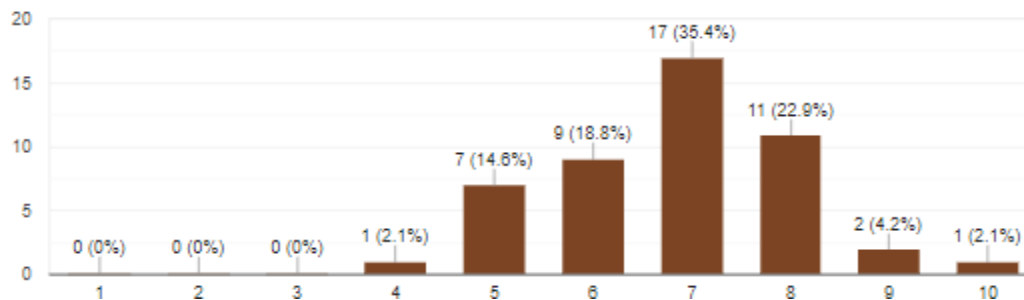


This information along with other key feedback has been used to guide our student support and well-being focus for 2021. Overall students have a positive outlook on their school experience with some key areas of further support needed to ensure ALL our young men are feeling supported and accepted.

- Staff were contacted throughout the Lockdown period to get a gauge on their personal well-being and any areas of further support they required. Here is a snapshot of one of those surveys.

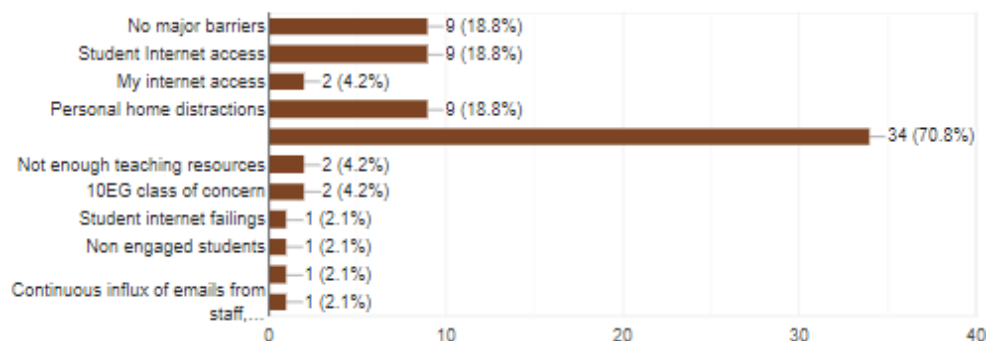
Give us an idea of how your week has gone?

48 responses



What have been your biggest barriers to teaching?

48 responses



BOT Operational Goal: 1.2

TARGET	THROUGH	RESULTING IN
1.2 Implement property plan in line with 5YP as part of 10YP (2017-2027)	a. Working with the MOE to implement 5YP and proposed Capital works as part of national modernisation scheme.	Better working environment for staff and students in the next 3-5 years.
	b. Implement BOT property development initiatives to support our overall property development.	Strategic enhancement of school property to meet the identified needs of the school that fall outside the 5YP.

Overall Outcome

MOE property development continues but has been slowed due to the pandemic. We are still on track to implement the key components of our 5YP except for the weather proofing of G Block. BOT Property Committee developed a GBHS Property plan aimed at achieving this goal.

BOT Operational Goal: 1.3

TARGET	THROUGH	RESULTING IN
1.3 Grow alternate funding stream to increase income outside of MOE funding.	a. Applying for grants.	An alternate funding stream to support the 'extra' we do- facilities, transport, accommodation, uniforms, equipment'.
	b. Sourcing sponsorship for extra-curricular activities	An alternate funding stream to resource and support our extra-curricular activities.
	c. Growing International Student numbers	An alternate funding stream to support the 'extra' we do for our school community- staffing, programmes.

Overall Outcome

- Due to Covid-19 applications were limited, as funding providers were not available.
- The 1st XV were proactive and sourced 21 sponsors @ \$1000each to help fund their season. Our Finance Manager is looking at developing a sponsorship plan to help coordinate how we can access other sponsorship and funding moving forward.
- Due to Covid-19 we were not able to grow our International base but will look to do so next year. We were lucky that 10 of our 11 students stayed in NZ during this time for safety reasons. They have since moved back to their country of destination but no new students have been able to join us due to the ongoing border restrictions.

ANNUAL GOAL 2: TEACHING and LEARNING

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

- 2.1- improve student engagement and learning outcomes
- 2.2- develop e-learning capabilities for teachers and students.
- 2.3- Explore curriculum development to include alignment with the market and local needs.
- 2.4- Strengthen teaching and leadership through professional learning and development.

BOT Operational Goal 2.1

TARGET	THROUGH	RESULTING IN
2.1- improve student engagement and learning outcomes	a. Driving the ACE programme which focusses on student's (A)ttendance, (C)ompletion and (E)ffort.	Improved student engagement and learning outcomes.

Overall Outcome

Despite being in Lockdown, the student support team, vertical form teachers and teaching staff all tried to make connections via phone or email to connect with ALL students. Although onsite (A)ttendance was not being tracked staff kept a record of who is and is not engaging in learning. Any students who were hard to reach were followed up by our attendance officer and year level Deans. This information was fed through to weekly student support meetings so every student was being tracked.

Our overall attendance as at 28th August 2020- 87.9% which was encouraging amidst the challenges of Covid-19. These results include the 4 weeks of lockdown @ 100% but are pleasing in the sense we were above what is our normal attendance average.

It was also pleasing to see that NCEA results to date in comparisons were the same as the previous year. Of particular note is the Y13 results which are ahead of where they were last year- along with their attendance stats being 10% better than previous years.

BOT Operational Goal 2.2

TARGET	THROUGH	RESULTING IN
2.2- develop e-learning capabilities for teachers and students.	a. Partnering with Manaiakalani to develop teachers and students e-learning capabilities.	Improved e-learning capabilities for teachers and students
	b. Professional Learning in Departments to strengthen e-learning capabilities.	Improved e-learning capabilities for teachers

Overall Outcome

The support team at Manaiaikalani have done a superb job providing resources and support for our staff as we move into the online distance teaching and learning space. The Digital Fluency PL is still being provided and online support available to staff.

Staff continued to develop their digital competency in conjunction with the support from Manaiaikalani Facilitators. We also had 5 staff completing the Digital Fluency PL on Fridays which not only empowered them but also provided great support for the staff in their curriculum areas. Professional Learning was focussed around supporting staff to deliver their curriculum online.

We developed the GBHS Hub- a centralised digital space which connects to all key communication in the school. Website, Facebook, Google Classroom, GBHS Youtube.

We also developed a [GBHS Digital Survival Guide](#) a superb resource for staff to access whilst they navigate through this online space.

This digital growth will be further developed in 2021 as we aim to improve the digital fluency of our staff and students.

BOT/MOE Operational Goal 2.3

TARGET	THROUGH	RESULTING IN
2.3- Explore curriculum development to include alignment with the market and local needs.	a. Engaging with local businesses to get a better sense of key skills/attributes they require in their workplace.	Better understanding of workplace requirements that can be aligned with curriculum areas teaching and learning.

Overall Outcome

No update- Progress on this was paused due to the impact of Covid-19.

BOT/MOE Operational Goal 2.4

TARGET	THROUGH	RESULTING IN
2.4- Strengthen teaching and leadership through professional learning and development.	a. Work with SLT and HOD's to strengthen leadership capabilities.	Greater capacity to lead in line with MOE Leadership Strategy

Overall Outcome

Due to the impact of Covid-19 curriculum leaders prioritised the support of their curriculum areas and growing digital fluency. The school had a specific focus around empowering the 5 Within School teachers (WST) to work alongside staff to grow teacher and student efficacy. WST led Professional Learning Communities and conducted lesson observations to support staff in their inquiries.

Further work will be done on this in 2021.

ANNUAL GOAL 3: STUDENT SUPPORT and WELL BEING

Each young man will be encouraged and supported to participate, engage and excel in academic, sporting, cultural and social activities in an environment that takes all reasonable steps to be inclusive.

- 3.1- Improve student well-being.
- 3.2 Improve student achievement with a particular aim to provide equitable outcomes for Maori and Pacifica students
- 3.3- Implement strategic plan for sport and culture @ GBHS
- 3.4-Implement GBHS Student graduate profile.

BOT/MOE Operational Goal 3.1

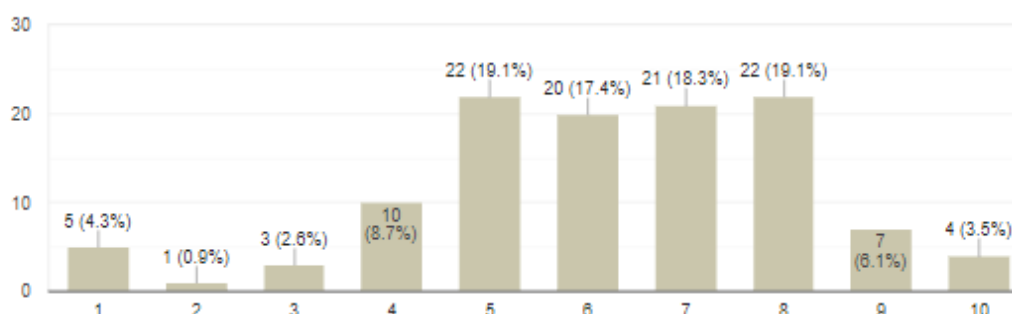
TARGET	THROUGH	RESULTING IN
3.1- Improve student well-being.	a. Implementing key findings from Student well-being survey to enhance student well-being.	Better student well-being.

Overall Outcome

All students were invited to give feedback during lockdown on how they were coping and dealing with their workloads. This information was shared with staff as an indication of the areas of further support needed. Here is an example of the Senior Feedback.

Give us an idea of how your week has gone?

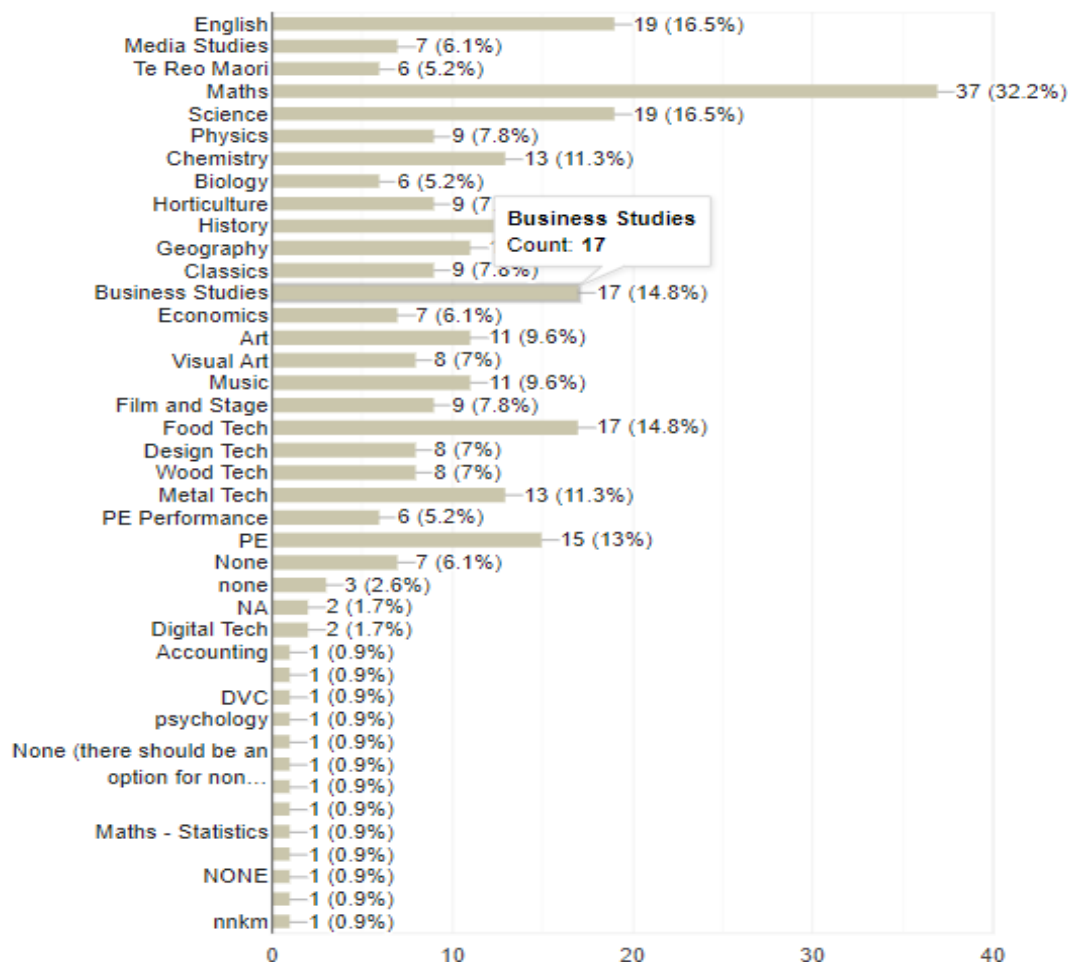
115 responses



Which classes are you NOT learning in and NOT keeping up with the work?

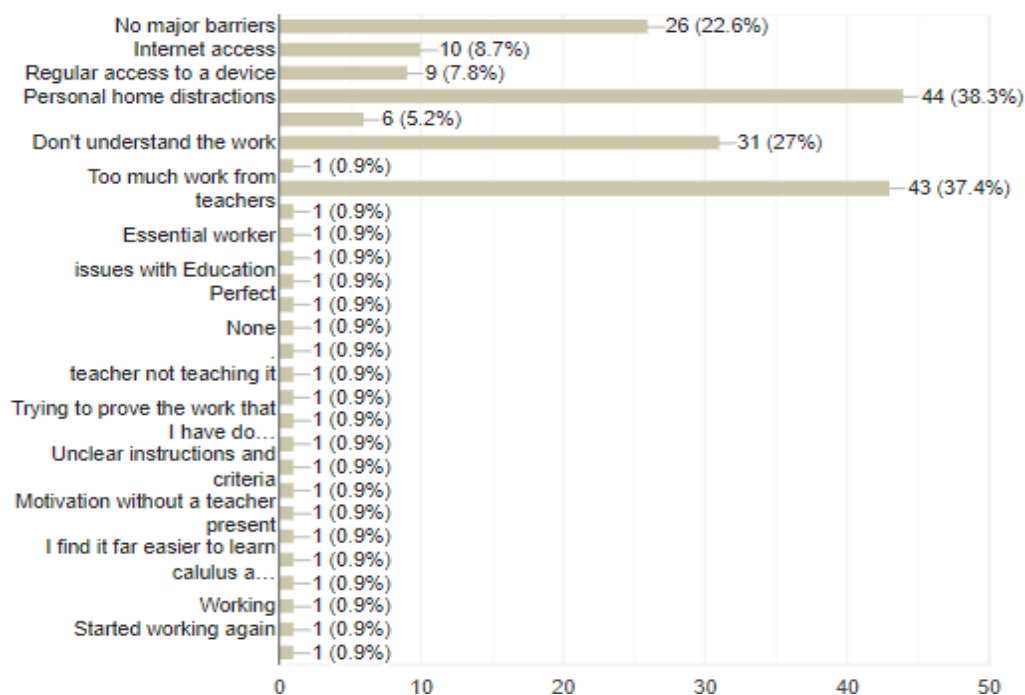


115 responses



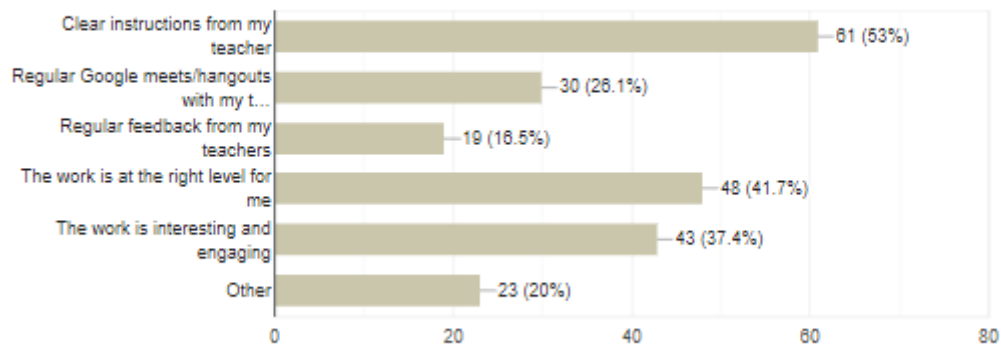
What have been your biggest barriers to learning this week?

115 responses



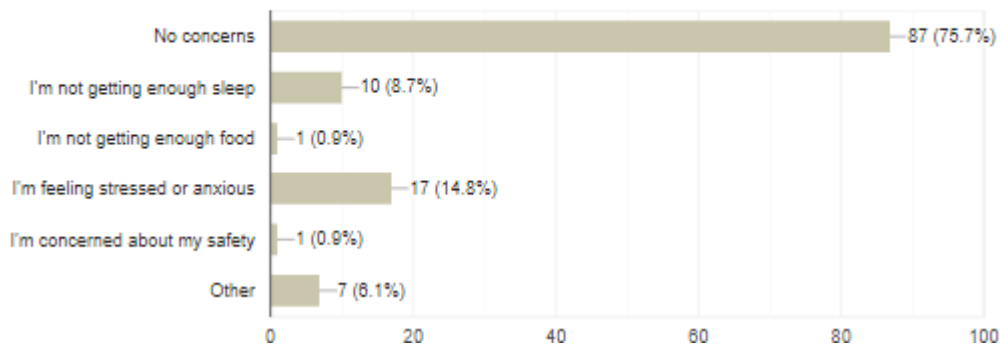
What is helping you do well in these classes?

115 responses



Do you have concerns about your wellbeing?

115 responses



The overall feedback was positive amidst the challenge. Those students who fed back and were in need of further support, were followed up by key support staff.

BOT Operational Goal 3.2

TARGET	THROUGH	RESULTING IN
3.2 Improve student achievement with a particular aim to provide equitable outcomes for Maori and Pacifica students	Setting SMART NCEA targets <ul style="list-style-type: none"> • L1 Literacy- 90% • L1 Num- 90% • NCEA L 1- 75% • NCEA L2- 75% • NCEA L3- 60% • UE- 35% 	Clear goals for staff and students to target and enable tracking and monitoring.

Overall Outcome

Supporting and tracking our students throughout and post Covid was critical. The main concern was that students had missed traditional teaching and learning opportunities and were therefore disadvantaged.

When students returned to school, a student follow up list was shared with staff to identify those students who they feel haven't engaged and are at risk of underachieving. Deans and staff then worked hard to provide students with the extra support they needed to achieve.

Senior students on return to school were asked to reflect on their learning and how they plan to operate moving forward. This not only reinforced student efficacy but also gave staff with essential feedback as to where students were at.

A series of Wananga days were also planned to give students an opportunity to focus on a key learning area for an entire day and in doing so, concentrate their attention on core skills required to achieve standards. The feedback from staff and students was really positive and this learning opportunity will be planned and offered again in 2021.

Our targets for 2020 were aspirational and we are pleased that we were very close to achieving all of our targets with our Year 13 students exceeding our targets.

How did we go in 2020 against our targets?							
	Target%	Met?	PR %		Target%	Met?	PR %
All		No Target	77				
Females		No Target	92	European	80	Yes	83
Males		No Target	77	Maori	75	No	74
Year 10		No Target	95	Pasfika	70	No	60
Year 11	75	Yes	79	Asian	80	Yes	82
Year 12	75	No	74	MELAA	80	Yes	82
Year 13	60	Yes	77	Other	80	Yes	85

In comparison to other years, the overall results were at or above which was pleasing considering the academic disruption.

YEAR LEVEL	2018	2019	2020
NCEA Year 11	72.8	67.5	79.3
NCEA Year 12	76.9	71.9	71.9
NCEA Year 13	60.4	56.5	58.3
University Entrance	42.6	34.8	46.3

BOT Operational Goal 3.3

TARGET	THROUGH	RESULTING IN
3.3- Implement strategic plan for sport and culture @ GBHS	Providing coaches, managers, players and parents with the support and resources they need, to build the performance and culture of sports teams and cultural groups at Gisborne Boys' High School.	Better engagement, enjoyment and outcomes for staff, students, whanau and volunteers involved in extracurricular activities.

Overall Outcome

Due to Covid-19 a number of sporting events were cancelled. This provided an opportunity to update admin and launch the GBHS Sports Hub. It also allowed time for the NZRU to conduct a Review of GBHS Rugby. This report was available before the end of the year and was used to guide our strategic planning moving forward.

When sport was able to be played, the Courage Cup junior Rugby competition was launched and provided a fantastic opportunity for Junior boys to enjoy healthy competition. A record number of Junior students registered and feedback from this was really positive. It has become our Junior Rugby Model now for 2021 and beyond.

The Super 8 schools united to provide their own tournament opportunities for students. This was very well received with Rugby, Football, Hockey, Basketball all having the opportunity to compete during Winter Tournament week.

BOT/MOE Operational Goal 3.4

TARGET	THROUGH	RESULTING IN
3.4-Implement GBHS Student graduate profile.	a. Work with Careers, SLT and HOD's to develop an agreed GBHS student graduate profile.	Clear focus and expectations for staff, students and whanau in terms of what they will achieve in their time at GBHS.

Overall Outcome

At this stage the GBHS Graduate Student Profile focuses on every young man by the time they leave our school graduating with:

- NCEA Level 2
- Learners Drivers Licence
- CV
- Work Experience/Exposure

This profile will now be shared with staff, students and parents and tracked throughout the year. Further soft skills like, communication, values etc will be considered as we progress this profile moving forward.

ANNUAL GOAL 4: WHANAU/COMMUNITY

Our school will improve the achievement of our young men through strong relationships with whanau, iwi and the wider community.

- 4.1 –Strengthen the connection with whanau and their sons learning and development.
- 4.2- Develop relationships with local iwi, hapu and communities to align aspirations and strategic direction setting.
- 4.3- Work with the Kahui Ako to implement strategic priorities for all learners in our school and region.
- 4.4- Strengthen connection with Old Boys

BOT/MOE Operational Goal 4.1

TARGET	THROUGH	RESULTING IN
4.1 Strengthen the connection with whanau with their sons learning and development	a. Utilising the skills and ideas of the Tu Whanau Lead Group parents and staff.	Greater involvement of parents in their sons' learning at GBHS from Year 9-Year 13.

Overall Outcome

We engaged with Parents via Survey to get a gauge of Parent/Student experience of remote learning.

154 parents responded to the survey. (21.4%) said 'I've been able to work alongside my son and I have a good understanding of what he has been doing in each of his subjects. (61%) said 'I've been able to monitor my son and I know how much time he has been working', but I am trusting that he is managing his work himself. (17.5%) said 'I haven't been able to monitor his work and I'm hoping he has been taking responsibility himself. (37.1%) - said their son has been kept busy with work. (60.8%) felt that their sons had kept learning. (60.8%) said their teachers had kept in touch with their sons learning. (51%) felt their son wasn't under too much pressure. The other key finding from this survey was that (57%) of parents wanted more communication from teachers regarding their sons' learning.

A further outcome to this is that one of the Senior Leaders is setting up a pilot group of junior students to measure the impact of strong parent/student and teacher relationships on learning outcomes.

BOT Operational Goal 4.2

TARGET	THROUGH	RESULTING IN
4.2- Develop relationships with local iwi, hapu and communities to align aspirations and strategic direction setting.	a. Reaching out to local iwi and hapu to share our strategic planning and focus for students at GBHS.	Shared understanding and appreciation of the work we are doing to support better outcomes for our rangatahi.

Overall Outcome

With our strategic goal 2.1a (ACE)- attendance, we identified and looked to strengthen our key relationship with Te Runanganui O Ngati Porou who are contracted by Ministry of Education to Co-Manage the Tairāwhiti School Attendance Services. The service covers schools from Potaka in the north to Ruapunga in the south. In our Tairāwhiti A Kiwa region the service is coordinated through four (4) Kaiāwhina who are based at the following schools because of their high population base; Te Karaka Area School, Lytton High School, Gisborne Boys High School and Gisborne Girls High School. Reihana Tepoki is our representative. He works with our Attendance Officer and newly appointed Truancy support person to follow up attendance concerns.

They take appropriate action to also contact the whanau and arrange a visit to ascertain the reason for non-attendance and together with whanau work out a plan which would result in a return of the student to school.

If the issues are complex and difficult then the Kaiawhina will look to engage relevant support services and monitor the case through to a return to school.

This is a positive relationship we will continue to grow and support in 2021.

BOT/MOE Operational Goal 4.3

TARGET	THROUGH	RESULTING IN
4.3- Work with the Kahui Ako to implement strategic priorities for all learners in our school and region	a. Clear connection to key drivers in the Kahui Ako Strategic plan linked to GBHS	Shared understanding of the needs, prioritise and strategies to meet the needs of our learners across our region.

Overall Outcome

Lead Principals are working with ACT and WSTs to establish clear links to the KA Strategic Plan. Due to Covid 19 PL opportunities were rescheduled but key areas of focus and development from this KA Strategic Plan document were identified as priorities moving forward.

1. Teacher and Learner Capability through Digital competency;
 - a. In response to this the KA agreed to utilise the learnings from partnering with Manaiaikalani and Digital Fluency PL to develop a sustainable digital support for teachers and learners in Tairāwhiti. The aim is to work closely with Connex Trust and Manaiaikalani to provide this support moving forward.
2. Culturally Responsive Diversity to celebrate and share approaches which strengthen diverse culture, language and identity of akonga.
 - a. The Lead Principals and ACT are working with Timoti Harris and TROTAK to provide PL for staff to firstly understand our Te Tiriti o te Waitangi Partnership and then link this to our local heritage to reinforce cultural identity in our akonga.

BOT/MOE Operational Goal 4.4

TARGET	THROUGH	RESULTING IN
4.4- Strengthen connection with Old Boys	a. Bi-annual Old Boys Reunion and Old Boys Newsletter updates and communication.	Stronger connection with Old Boys and their school.

Overall Outcome

Sadly the Bi Annual Old Boys Reunion had to be cancelled due to Covid-19. This event has been rescheduled for 2021. Work is still to be done on an official Newsletter but during Lockdown we were able to host Zoom meetings with profile Old Boys- David White (CEO NZ Cricket/Bailey Mackey (Team Pango). Over 30 of our Year 12 students who are part of our leadership programme attended these Zooms and were inspired by these passionate Old Boys. On June 15th we hosted and honoured the knighthood of Sir Derek Lardelli. Ex-Principals- Dick Glover, Brian Cairns and Greg Mackle also attended. Sir Derek honoured the school for its integral role in his success and challenged our present students to run with the opportunities they have- like him, they could do anything and go anywhere- no excuses.



The launch of the Courage Cup for Junior Rugby also engaged 6 of our Old Boys in a meaningful way with the 6 teams being named after them. This include

Gisborne Boys High School

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$18,862 (2019: \$18,337). The funding was spent on wages for Sports Coordinator.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GISBORNE BOYS' HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 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 24 that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 31 May 2021. 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kivisport included from page 25 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.

In addition to the audit we have carried out an engagement to provide a reasonable assurance report for grant funding purposes, which are compatible with those independence requirements. Other than the audit and these engagements, we have no relationship with or interests in the School.



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