

ROTORUA BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 152

Principal: A.C. Grinter

School Address: 1604 Pukuatua Street, Utuhina, Rotorua 3015

School Postal Address: PO Box 10146, Central, Rotorua 3046

School Phone: 07 3486169

School Email: info@rbhs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Herby Ngawhika	Chair Person	Election	Policeman	Jun-22
Chris Grinter	Principal	ex Officio		Jun-22
Mark Lawrence	Parent Rep	Election	Health & Safety Manager	Jun-22
Mercia Yates	Parent Rep	Election	Project Manager / Director	Jun-22
Marty Hine	Parent Rep	Election	CEO	Jun-22
Wai Morrison	Parent Rep	Election	Teacher	Jun-22
Melanie Short	Parent Rep	Election	Communication & Operations Manager	Jun-22

Accountant / Service Provider:
Nawa Ruckes - Business Manager

ROTORUA BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Rotorua 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.

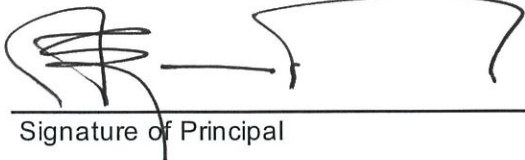
The School's 2020 financial statements are authorised for issue by the Board.

Herby TeHaute-Horo Ngawhika
Full Name of Board Chairperson


Signature of Board Chairperson

17 | 05 | 21
Date:

Albert Christopher Ginter
Full Name of Principal


Signature of Principal

17 | 05 | 21
Date:

Rotorua Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	10,638,049	8,288,011	9,194,166
Locally Raised Funds	3	1,073,462	719,009	1,382,888
Interest income		20,585	35,000	41,440
Gain on Sale of Property, Plant and Equipment		2,255	-	-
Hostel	4	1,089,878	1,238,785	1,309,915
International Students	5	444,660	534,550	419,601
		13,268,889	10,815,355	12,348,010
Expenses				
Locally Raised Funds	3	498,226	401,823	822,014
Hostel	4	706,133	789,085	709,236
International Students	5	208,959	297,000	266,316
Learning Resources	6	7,624,198	7,267,152	6,760,168
Administration	7	946,837	1,032,954	891,715
Finance		53,215	-	81,960
Property	8	2,101,881	827,359	2,039,936
Depreciation	9	612,967	400,000	470,946
Loss on Disposal of Property, Plant and Equipment		-	-	4,581
		12,752,416	11,015,373	12,046,872
Net Surplus / (Deficit) for the year		516,473	(200,018)	301,138
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		516,473	(200,018)	301,138

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

Rotorua 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		<u>5,284,915</u>	<u>6,337,018</u>	<u>4,961,678</u>
Total comprehensive revenue and expense for the year		516,473	(200,018)	301,138
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	22,099
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	26	<u>5,801,388</u>	<u>6,137,000</u>	<u>5,284,915</u>
Retained Earnings		5,801,388	6,137,000	5,284,915
Reserves		-	-	-
Equity at 31 December		<u>5,801,388</u>	<u>6,137,000</u>	<u>5,284,915</u>

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.

Rotorua Boys' High School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	10	632,531	1,120,000	466,870
Accounts Receivable	11	722,725	530,000	468,665
GST Receivable		93,503	-	61,388
Prepayments		199,755	50,000	286,460
Inventories	12	124,009	150,000	151,453
Investments	13	284,624	280,000	733,003
		<u>2,057,147</u>	<u>2,130,000</u>	<u>2,167,839</u>
Current Liabilities				
Accounts Payable	15	1,033,354	935,000	935,199
Revenue Received in Advance	16	541,538	500,000	709,300
Provision for Cyclical Maintenance	17	47,552	48,000	48,369
Finance Lease Liability - Current Portion	18	283,001	250,000	245,819
Funds held for Capital Works Projects	19	237,462	-	421,510
		<u>2,142,907</u>	<u>1,733,000</u>	<u>2,360,197</u>
Working Capital Surplus/(Deficit)		(85,760)	397,000	(192,358)
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	14	<u>6,282,237</u>	<u>6,200,000</u>	<u>5,911,943</u>
		<u>6,282,237</u>	<u>6,200,000</u>	<u>5,911,943</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	230,320	235,000	234,277
Finance Lease Liability	18	164,769	225,000	200,393
		<u>395,089</u>	<u>460,000</u>	<u>434,670</u>
Net Assets		<u><u>5,801,388</u></u>	<u><u>6,137,000</u></u>	<u><u>5,284,915</u></u>
Equity	26	<u><u>5,801,388</u></u>	<u><u>6,137,000</u></u>	<u><u>5,284,915</u></u>

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

Rotorua Boys' High School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,084,245	4,083,742	2,468,739
Locally Raised Funds		842,577	389,009	1,551,991
Hostel		1,098,751	1,238,785	1,299,339
International Students		325,458	534,550	517,611
Goods and Services Tax (net)		(32,115)	(80,000)	(82,810)
Payments to Employees		(1,940,820)	(1,853,094)	(1,714,163)
Payments to Suppliers		(2,417,971)	(2,635,372)	(2,960,580)
Cyclical Maintenance Payments in the year		(46,717)	(47,500)	(47,463)
Interest Paid		(53,215)	(50,000)	(81,960)
Interest Received		20,585	20,000	41,440
Net cash from/(to) Operating Activities		880,778	1,600,120	992,145
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,255	3,010	
Purchase of Property Plant & Equipment (and Intangibles)		(599,990)	(650,000)	(443,208)
Purchase of Investments		-	-	
Proceeds from Sale of Investments		448,379	-	165,330
Net cash from/(to) Investing Activities		(149,356)	(646,990)	(277,878)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	22,099
Finance Lease Payments		(381,712)	(300,000)	(197,810)
Loans Received/ Repayment of Loans		-	-	(760,558)
Funds Held for Capital Works Projects		(184,048)	-	329,374
Net cash from/(to) Financing Activities		(565,760)	(300,000)	(606,895)
Net increase/(decrease) in cash and cash equivalents		165,662	653,130	107,372
Cash and cash equivalents at the beginning of the year	10	466,870	466,870	359,490
Cash and cash equivalents at the end of the year	10	632,531	1,120,000	466,862

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.

Rotorua Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Rotorua 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 17.

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 14.

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 offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

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

f) 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.

g) 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.

h) 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.

i) 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.

j) 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.

k) 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

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
- Furniture and equipment
- Information and communication technology
- Motor vehicles
- Textbooks
- Leased assets held under a Finance Lease
- Library resources

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software 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. Its 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.

m) 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.

n) 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.

o) 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.

p) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

q) 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).

r) 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.

s) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

t) 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.

u) Budget Figures

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

v) 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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,476,408	2,349,480	2,130,748
Teachers' Salaries Grants	6,206,430	5,579,609	5,386,756
Use of Land and Buildings Grants	1,382,174	-	1,338,672
Other MoE Grants	407,937	194,281	177,991
Other Government Grants	165,100	164,641	159,999
	10,638,049	8,288,011	9,194,166

The school has opted in to the donations scheme for this year. Total amount received was \$130,500.

Other MOE Grants total includes additional COVID-19 funding totalling \$25,474 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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	10,004	2,000	78,254
Bequests & Grants	417,777	141,748	176,440
Activities	135,389	-	659,165
Trading	411,363	346,761	262,715
Fundraising	-	175,000	-
Other Revenue	98,929	53,500	206,314
	1,073,462	719,009	1,382,888
Expenses			
Activities	216,297	87,000	637,483
Trading	243,509	264,823	150,778
Fundraising (Costs of Raising Funds)	-	-	29,929
Transport (Local)	38,420	50,000	3,824
	498,226	401,823	822,014
Surplus/ (Deficit) for the year Locally raised funds	575,236	317,186	560,874

4. Hostel Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
		Number	
Hostel Financial Performance			
Hostel Full Boarders	141	110	139
Hostel Weekly Boarders			
	2020	2020	2019
	Actual	Budget	Actual
		(Unaudited)	
	\$	\$	\$
Revenue			
Hostel Fees	990,856	1,066,790	1,110,904
Other Revenue	97,457	171,995	198,162
Student Contributions	1,565	-	849
	1,089,878	1,238,785	1,309,915
Expenses			
Kitchen	426,594	461,000	477,216
Laundry	7,330	7,000	8,292
Administration	12,782	15,274	11,138
Property	100,535	186,203	91,352
Student Supplies	1,661	12,000	2,675
Employee Benefit - Salaries	157,231	107,608	118,563
	706,133	789,085	709,236
Surplus/ (Deficit) for the year Hostel	383,745	449,700	600,679

5. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
		Number	
International Student Roll	29	20	27
	2020	2020	2019
	Actual	Budget	Actual
		(Unaudited)	
	\$	\$	\$
Revenue			
International Student Fees	444,660	534,550	419,601
Expenses			
Commissions	73,287	84,000	113,041
Recruitment	881	10,000	14,110
Other Expenses	134,791	203,000	139,165
	208,959	297,000	266,316
Surplus/ (Deficit) for the year International Students	235,701	237,550	153,285

6. Learning Resources

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	256,583	335,592	259,239
Information and Communication Technology	104,425	449,280	122,563
Library Resources	4,810	-	1,948
Employee Benefits - Salaries	7,239,948	6,443,280	6,349,641
Staff Development	18,432	39,000	19,738
Extra Curricular Activities	-	-	7,039
	<u>7,624,198</u>	<u>7,267,152</u>	<u>6,760,168</u>

7. Administration

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	13,167	13,167	14,184
Board of Trustees Fees	7,425	6,000	6,075
Board of Trustees Expenses	-	-	9,196
Communication	37,506	42,500	55,971
Consumables	13,552	62,300	26,543
Operating Lease	88,757	73,077	82,397
Legal Fees	706	3,000	3,400
Other	135,164	269,084	144,358
Employee Benefits - Salaries	562,738	450,822	460,270
Insurance	79,955	77,300	75,055
Service Providers, Contractors and Consultancy	7,867	35,704	14,266
	<u>946,837</u>	<u>1,032,954</u>	<u>891,715</u>

8. Property

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	10,206	9,300	12,690
Consultancy and Contract Services	156,575	150,178	137,670
Cyclical Maintenance Provision	41,943	-	72,066
Grounds	47,722	36,500	35,753
Heat, Light and Water	132,814	131,900	139,936
Rates	21,176	17,595	18,522
Repairs and Maintenance	93,604	198,395	124,160
Use of Land and Buildings	1,382,174	-	1,338,672
Security	3,114	5,200	3,634
Employee Benefits - Salaries	212,553	278,291	156,833
	<u>2,101,881</u>	<u>827,359</u>	<u>2,039,936</u>

9. Depreciation

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Buildings - School	109,439	100,000	103,223
Furniture and Equipment	104,720	154,000	95,397
Information and Communication Technology	29,222	30,000	29,507
Motor Vehicles	28,911	6,000	6,318
Textbooks	4,689	5,000	5,148
Leased Assets	334,177	103,200	229,331
Library Resources	1,809	1,800	2,022
	<u>612,967</u>	<u>400,000</u>	<u>470,946</u>

10. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Cash on Hand	1,250	1,250	1,250
Bank Current Account	631,281	1,074,750	224,236
Short-term Bank Deposits	-	44,000	241,384
Cash and cash equivalents for Statement of Cash Flows	<u>632,531</u>	<u>1,120,000</u>	<u>466,870</u>

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

Of the \$632,531 Cash and Cash Equivalents, \$237,462 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.

11. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Receivables	202,178	530,000	63,526
Teacher Salaries Grant Receivable	520,547	-	405,139
	<u>722,725</u>	<u>530,000</u>	<u>468,665</u>
Receivables from Exchange Transactions	202,178	530,000	63,526
Receivables from Non-Exchange Transactions	520,547	-	405,139
	<u>722,725</u>	<u>530,000</u>	<u>468,665</u>

12. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
School Uniforms	124,009	150,000	151,453
	<u>124,009</u>	<u>150,000</u>	<u>151,453</u>

13. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	284,624	280,000	733,003
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	284,624	280,000	733,003

14. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings	4,610,439	166,815			(109,439)	4,667,815
Furniture and Equipment	690,877	241,441	(1,852)		(104,720)	825,746
Information and Communication Technology	64,545	52,622	3		(29,222)	87,948
Motor Vehicles	122,957		3		(28,911)	94,049
Textbooks	10,298	4,623			(4,689)	10,232
Leased Assets	398,672	382,783			(334,177)	447,278
Library Resources	14,155	1,477	346		(1,809)	14,169
Capital Works in Progress	-	85,000	50,000			135,000
Balance at 31 December 2020	5,911,943	934,761	48,500	-	(612,967)	6,282,237

The net carrying value of equipment held under a finance lease is \$447,278 (2019: \$398,672)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	6,339,190	(1,671,375)	4,667,815
Furniture and Equipment	1,916,188	(1,090,442)	825,746
Information and Communication Technology	291,724	(203,776)	87,948
Motor Vehicles	163,947	(69,900)	94,047
Textbooks	163,220	(152,988)	10,232
Leased Assets	1,266,442	(819,162)	447,280
Library Resources	55,831	(41,662)	14,169
Capital Works in Progress	135,000	-	135,000
Balance at 31 December 2020	10,331,542	(4,049,305)	6,282,237

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	4,616,843	96,819			(103,223)	4,610,439
Furniture and Equipment	583,697	203,273	(696)		(95,397)	690,877
Information and Communication Technology	71,170	23,027	(145)		(29,507)	64,545
Motor Vehicles	12,666	116,609			(6,318)	122,957
Textbooks	13,230	2,216			(5,148)	10,298
Leased Assets	300,571	330,049	(2,617)		(229,331)	398,672
Library Resources	16,046	1,265	(1,134)		(2,022)	14,155
Balance at 31 December 2019	5,614,223	773,258	(4,592)	-	(470,946)	5,911,943

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 \$398,672 (2019: \$300,571)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	6,172,564	(1,562,125)	4,610,439
Furniture and Equipment	1,686,206	(995,329)	690,877
Information and Communication Technology	239,102	(174,557)	64,545
Motor Vehicles	163,947	(40,990)	122,957
Textbooks	158,597	(148,299)	10,298
Leased Assets	883,172	(484,500)	398,672
Library Resources	54,430	(40,275)	14,155
Balance at 31 December 2019	9,358,018	(3,446,075)	5,911,943

15. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	476,145	900,000	518,618
Employee Entitlements - Salaries	513,348	-	385,570
Employee Entitlements - Leave Accrual	43,861	35,000	31,011
	1,033,354	935,000	935,199
Payables for Exchange Transactions	973,680	935,000	888,795
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	59,674	-	46,404
	1,033,354	935,000	935,199

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	34,800	-	-
International Student Fees	235,908	250,000	355,110
Hostel Fees	39,123	50,000	30,250
Other	231,707	200,000	323,940
	<u>541,538</u>	<u>500,000</u>	<u>709,300</u>

17. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	282,646	282,646	258,043
Increase/ (decrease) to the Provision During the Year	(4,774)	354	24,603
Provision at the End of the Year	<u>277,872</u>	<u>283,000</u>	<u>282,646</u>
Cyclical Maintenance - Current	47,552	48,000	48,369
Cyclical Maintenance - Term	230,320	235,000	234,277
	<u>277,872</u>	<u>283,000</u>	<u>282,646</u>

18. 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 (Unaudited)	Actual
	\$	\$	\$
No Later than One Year			
Later than One Year and no Later than Five Years	283,001	250,000	245,820
Later than Five Years	164,769	225,000	200,393
	<u>447,770</u>	<u>475,000</u>	<u>446,213</u>

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
		\$	\$	\$	\$	\$
B Block	<i>in progress</i>	94,078	88,485	(145,724)	-	36,839
Replace Main Field Stand	<i>in progress</i>	327,197	-	(249,297)	-	77,900
Science Block	<i>in progress</i>	235	-	-	-	235
Schoolwide Security Upgrade	<i>in progress</i>	-	200,000	(156,348)	-	43,652
LSC Office / A Block	<i>in progress</i>	-	132,500	(53,664)	-	78,836
Totals		421,510	420,985	(605,033)	-	237,462

Represented by:

Funds Held on Behalf of the Ministry of Education	237,462
Funds Due from the Ministry of Education	-
	<u>237,462</u>

	2019	Opening Balances	Receipts from MoE	Payments'	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
B Block	<i>in progress</i>	661	315,000	221,583	-	94,078
Replace Main Field Stand	<i>in progress</i>	45,000	315,000	167,803	135,000	327,197
Science Block	<i>in progress</i>	235	-	-	-	235
Hall Upgrade	<i>in progress</i>	(7,800)	7,800	-	-	-
Lighting Upgrade	<i>completed</i>	39,581	4,398	43,979	-	-
Golf Range Upgrade	<i>completed</i>	14,459	139,972	154,431	-	-
Butynol Repairs	<i>completed</i>	-	6,935	7,451	516	-
Totals		92,136	789,105	595,247	135,516	421,510

20. Funds Held on Behalf of Datacom Services Ltd

Rotorua Boys' High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from MoE	196,849	-	194,241
Funds Spent on Behalf of the Cluster	(196,849)	-	(194,241)
Distribution of Funds			
Rotorua Girls' High School	26,494	-	22,647
Rotorua Lakes High School	30,825	-	30,450
Western Heights High School	52,021	-	54,397
Murupara Area School	9,215	-	8,969
Rotorua Boys' High School	78,294	-	77,778
Funds Held at Year End	-	-	-

21. 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.

22. 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	7,425	6,075
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	1,679,478	1,751,536
Full-time equivalent members	15	17
Total key management personnel remuneration	1,686,903	1,757,611
Total full-time equivalent personnel	15.10	17.10

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	200 - 210	190 - 200
Benefits and Other Emoluments	4 - 5	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	11.00	2.00
110 - 120	1.00	3.00
120 - 130	3.00	
	15.00	5.00

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

23. 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	-	-
Number of People	-	-

24. 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.

25. Commitments

(a) Capital Commitments

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

(a) During 2012 the value of the Millennium Centre was impaired due to weather tightness issues. The value of the impairment is based on the estimated cost of repairs. The Ministry will be funding part of the repairs as well as assuming a greater ownership in the building. As a result it is estimated that the school will be required to fund \$350,000, of which \$150,000 was paid in 2017. In subsequent years the school will capitalise its portion of the expenditure along with any additional funding from the Ministry, until the book value of the building is representative of the Board's ownership.

(b) \$235 balance to upgrade Science Block. This project has been approved by the Ministry.

(c) \$403,485 contract to upgrade toilets in B Block and around the school. This project is fully funded by the Ministry and \$315,661 has been received of which \$403,485 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) \$788,533 contract to replace Main Field Seating. This project is partially funded by the Ministry (\$503,533 5YA and \$150,000 SIP) of which \$360,000 has been received. A further \$135,000 being funded by the school through Grants (all of which has been received). \$417,100 has been spent on the project to balance date. This project has been approved by the Ministry.

(e) \$200,000 contract to upgrade schoolwide security. This project is fully funded by the Ministry and \$200,000 has been received, of which \$156,348 has been spent on the project to balance date. This project has been approved by the Ministry.

(f) \$78,836 balance to upgrade part of A Block and add an LSC Office. This project is fully funded by the Ministry and \$132,500 has been received, of which \$53,664 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$421,510)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of vehicles

	2020 Actual \$	2019 Actual \$
No later than One Year	65,690	71,825
Later than One Year and No Later than Five Years	92,245	49,208
Later than Five Years		
	<u>157,935</u>	<u>121,033</u>

26. 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.

27. 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 \$	2019 Actual \$
Cash and Cash Equivalents	632,531	1,120,000	466,870
Receivables	722,725	530,000	468,665
Investments - Term Deposits	284,624	280,000	733,003
Total Financial assets measured at amortised cost	<u>1,639,880</u>	<u>1,930,000</u>	<u>1,668,538</u>

Financial liabilities measured at amortised cost

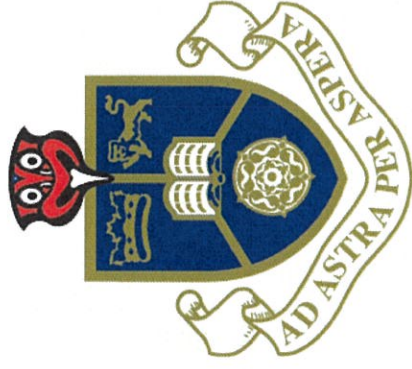
Payables	973,680	935,000	888,795
Borrowings - Loans	-	-	-
Finance Leases	447,770	475,000	446,212
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>1,421,450</u>	<u>1,410,000</u>	<u>1,335,007</u>

28. Events After Balance Date

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

29. Comparatives

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



Rotorua Boys' High School

Annual Plan 2020

Including Analysis of Variance

A.C. Grinter
Principal
25/01/2021

1. Students and Their Learning

Objective:

1. To have a school-wide approach to raising academic achievement for all students. Within this approach there will be:
 - a) A specific focus on the academic achievement of Māori students.
 - b) A specific focus on the academic achievement of Pasifika students

	Benchmark Aims	Responsibility	Measures
1.1.1	To maintain a school wide academic enrolment based pass rate of 85%+ across all senior year levels (Years 11-13).	DP - Teaching and Learning	Target reached
1.1.2	To continue to promote endorsements "Merits +" throughout the school as follows: <ol style="list-style-type: none"> a. Year 9 60% + b. Year 10 55% + c. Year 11 40% + d. Year 12 30% + e. Year 13 30% + 	DP - Teaching and Learning Deans	Target achieved a. Year 9 59% b. Year 10 52% c. Year 11 31.1% d. Year 12 21.2% e. Year 13 31.5%
1.1.3	To further promote Level 2 Literacy and UE Literacy as important academic outcomes for students with a view to eliminating any negative impact on student pathways to University.	DP - Teaching and Learning LoL - English	85% Plus in Year 13
1.1.4	For each faculty within the school to hold an exhibition of student work for at least one year level to which parents in the community are be invited to celebrate and engage with student work.	DP - Teaching and Learning Leaders of Learning	Exhibitions held in 2020 as per Faculty Reviews
1.1.5	To develop asTTle measures in Te Reo Māori through Panui and Tuhituhi	AP – Professional Learning and Development LoL Māori	asTTle measures used in Te Reo
1.1.6	To review Classroom Iconography and establish a clear statement around Classroom Iconography for every teacher in every classroom	AP – Professional Learning and Development DP – Student Support	Iconography displayed as required in each classroom

Key

Achieved	Partly achieved	Not achieved
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	Senior Leadership Group Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting (See Appendix 1)	Responsibility	Measures
Senior Leadership Goal 2020	The Senior Leadership Group will ensure there is clear communication and collaboration within the group and ensure that the Annual Plan for 2020 is a living document and that all Action Points are met in a timely manner and as detailed.		
1.1.7	Work Collaboratively with LOL's and ALol's to develop measures that will identify where a student sits on the achievement Quadrant and how this information can be used to inform teaching and learning	DP – Administration and Assessment DP – Teaching and Learning AP – Professional Learning and Development	Measures developed and distributed to all faculties
1.1.8	Report student progress using curriculum levels. In 2020 three reports will include the following measures : a) End of Term 1 - March E-asTTle b) End of Term 2 - July E-asTTle c) End of Term 4 – November E-asTTle	DP – Administration and Assessment DP – Teaching and Learning AP – Professional Learning and Development	Progress measures reported as scheduled COVID
1.1.9	Upskill Teachers on Curriculum Levels in Social Studies, Science, Maori and PE.	DP – Administration and Assessment DP – Teaching and Learning AP – Professional Learning and Development	Workshops held in designated faculties
1.1.10	Establish a notification system when changes are made to the School's Master Calendar.	DP – Administration and Assessment	Notifications established
1.1.11	Further develop "Games in Action" to provide meaningful lunchtime activities.	DP – Administration and Assessment DP – Student Support	Programme of activities established
1.1.12	Ensure the Arts Faculty are represented at ALoL meetings and PLD sessions.	Principal	Representation established
1.1.13	Establish a clear understanding of the Learning Support Coordinators role in relationship to the Learning Support Register.	LSC AP – Professional Learning and Development	Meeting(s) held
1.1.14	Ensure that credit allocations are correct for each Junior School subject in 2020. i.e 110 max per annum per student based on 4 per weekly teaching hour.	DP – Teaching and Learning	Review undertaken

Key

Achieved

Partly achieved

Not achieved

1.1.15	Scheduled Academic Review days for Friday's in 2020 and monitor attendance and the number of face to face meetings that are taking place.	Principal DP – Teaching and Learning	Review undertaken
1.1.16	Invite Staff who joined our school during 2019 to our New Teacher Day in 2020.	Principal	Invitations sent
1.1.17	Update the House Group Teachers handbook in readiness for the start of 2020.	DP – Student Support	Handbook distributed
1.1.18	Develop a voucher system for students who require support with food.	DP – Student Support	Voucher system developed
1.1.19	Further refine the in-school suspension system.	DP – Student Support	ISS System operates
1.1.20	Establish a progressive document for Pastoral Notes.	DP - Student Support Senior Masters	Pastoral notes added
1.1.21	Refresh furniture in Senior Masters corridor.	Principal	Furniture replaced
1.1.22	Create a digital in-school suspension folder that is provided on a school iPad to no access to games etc and explore the possibility of having credits attached to this work.	DP – Teaching and Learning Senior Masters	iPads established for ISS
1.1.23	Continue to refine the Te Honoa Toi System	DP – Student Support Senior Masters	THT System operates effectively
1.1.24	Continue with Saturday detentions for students who reach Step 5.	DP – Student Support	Saturday detentions held
1.1.25	Replace the ATT House Group System with 9M, 10M and 11M House Groups.	Principal LSC	House groups established
1.1.26	Monitor the introduction of Argyle as the uniform supplier to reduce the number of uniform items offered as well as Year Level specific labelling.	Principal	Uniform review undertaken
1.1.27	Ensure "Write that Essay" documentation is included in classroom Iconography.	AP – Professional Learning and Development CoL Writing	WTE Iconography established
1.1.28	Establish the gaining of an appropriate Drivers License as a goal for all School Leavers.	Senior Deans HOD Careers and Transition	Year 12/13 goal established

Key

Achieved	Partly achieved	Not achieved
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	Leaders of Learning Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting	Responsibility	Measures
LoL Goal 2020	As Leaders of Learning, we will work collectively to embed the principles of Visible Learning in every classroom and at every year level by focussing on making progress, through the learning steps, visible for our students. These actions will improve the academic outcomes for Māori students.		
1.1.29	We will develop dynamic learning and vocabulary walls in each classroom	AP – Professional Learning and Development DP – Teaching and Learning	Learning and vocabulary walls established
1.1.30	We will develop a consistent faculty wide progress tracking system that is implemented by all teachers.	AP – Professional Learning and Development DP – Teaching and Learning	Tracking systems established
1.1.31	We will continue to emphasise the development of metacognition and student agency. This should include the use of a variety of digital platforms including Education Perfect, Seesaw, Google Classroom, iBooks etc.	AP – Professional Learning and Development DP – Teaching and Learning	Digital Platforms used in all Faculties
1.1.32	We will include the Digital Fluency progressions in all schemes of work	DP – Teaching and Learning CoL Digital Fluency	Digital Programmes evident in all schemes
1.1.33	We will promote the development of a rich, localised curriculum. Eg. He Pataka Hitori	DP – Teaching and Learning	Localised curriculum evident in all Faculties
1.1.34	We will create cross-curricular assessment opportunities and create a portfolio of cross-curricular assessments by working collaboratively with other faculties.	DP – Teaching and Learning	Cross-Curricular assessment evident

Key

Achieved

Partly achieved

Not achieved

	Assistant Leaders of Learning Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting	Responsibility	Measures
ALoL Goal 2020	We will continue to implement the principles of Visible Learning by focusing on metacognition and student agency by supporting our students to better understand the learning process and recognise progress in their learning. These actions will improve the academic outcomes for our Māori students		
1.1.35	Continue to develop a consistent understanding of metacognition strategies such as: <ul style="list-style-type: none"> a. Solo Taxonomy b. Writing Reflections c. Annotated Exemplars d. Comprehension Strategies e. Dynamic Learning Walls f. Dynamic Vocabulary Walls g. iBooks etc 	AP – Professional Learning and Development DP – Teaching and Learning ALoL's	PLD held covering each
1.1.36	Emphasise the slogan "Learn it, Live it, Teach it" to explain the learning process from surface to deep to transfer.	AP – Professional Learning and Development ALoL's	PLD held
1.1.37	Co-construct a visible tracking system to monitor progress and achievement for each student.	DP – Teaching and Learning	Tracking system established.
1.1.38	Use the effective student profile to develop good learning habits in our students.	AP – Professional Learning and Development ALoL's	Good learning habits evident
1.1.39	Co-constructing a consistent understanding of key concepts such as: <ul style="list-style-type: none"> a. Metacognition b. Discursive Interactions c. Learning Intentions d. Success Criteria etc 	AP – Professional Learning and Development DP – Teaching and Learning ALoL's	Understanding of each evident
1.1.40	Refine reporting systems across faculties using the 1-5 scale.	DP – Teaching and Learning	Refined system evident
1.1.41	Enhance Digital Fluency and linkages to the new curriculum.	CoL Digital Fluency	Linkages evident
1.1.42	Introduce Education Perfect, making it personalised and relevant to our boys and our classes.	DP – Teaching and Learning	Education Perfect introduced effectively

Key

Achieved

Partly achieved

Not achieved

	Community of Learning Leaders Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting	Responsibility	Measures
CoL's Goal 2020	The in-school CoL Leaders will formulate their 2020 Action plans by March and these will be shared with by communicating clearly and timeously with all stakeholders, be able to effect change that ultimately impacts on the achievement levels of our students. These actions will improve the academic outcomes for Māori students.		
1.1.43	Writing Action Plan – (Attachment 7)	DP – Teaching and Learning CoL – Cross Curricular Writing	Action plan established and achieved
1.1.44	Digital Fluency Action Plan – (Attachment 7)	CoL – Digital Fluency	Action plan established and achieved
1.1.45	Literacy Action Plan – (Attachment 7)	CoL – Enhancing Literacy and Progressions	Action plan established and achieved
1.1.46	Contextualised Learning Action Plan – (Attachment 7)	CoL – Contextualised Learning in Year 9	Action plan established and achieved
1.1.47	Supported Learners Programme Action Plan – (Attachment 7)	CoL – Year 9 Supported Learners Programme	Action plan established and achieved
1.1.48	Year 11 Excellences – (Attachment 7)	CoL - Excellences	Action plan established and achieved

Key

Achieved

Partly achieved

Not achieved

Awhina Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting				Responsibility	Measures
Awhina Goal 2020	To enhance the measurement of teaching and learning effectiveness and improved outcomes for Awhina Students.				
1.1.49	Provide Data and measures comparing Home School Attendance with Awhina Attendance.			Director Awhina	Attendance data established
1.1.50	Use Assessment Data e.g. as TTle data (as TTle score and sub-level) on entry and exit to show individual progress of students at Awhina. *			Director Awhina	as TTle data established
1.1.51	Develop a written MOU for each enrolling school which captures expectations around Guidance Counsellor/RTLB/LSC/Management Committee. *			Director Awhina Principal	MOU established
1.1.52	Further develop and establish a clear transition plan for all students moving into Awhina. *			Director Awhina	Transition Plan established
1.1.53	Undertake a review of the CAP document each term with particular attention to ensuring all goals are measurable and smart and fully documented. *			Director Awhina	CAP Review Completed
1.1.54	To ensure that as part of staff performance appraisal's there is endorsement of the various standards for the teaching profession to support registration requirements.			Director Awhina DP – Teaching and Learning Guidance Counsellor	Standards incorporated into review
1.1.55	Establish further measures to show effectiveness of Awhina Learning Programmes. *			Director Awhina	Value added measures established
1.1.56	Review/Establish a graduate profile for Awhina students.			Director Awhina	Graduate profile established
1.1.57	Continue measurement and evaluation of student re-integration outcomes at six months and twelve months after leaving Awhina.			Director Awhina Whanau Support Worker	Database established
1.1.58	Establish documentation for the appointment of Awhina Staff that reflects Police Vetting and the checking with Referees.			Principal Principal's PA	Documentation held
1.1.59	Ensure that Police Vetting is in place with all staff that are working directly with Awhina Students.			Director Awhina	Vetting completed
1.1.60	Establish a document that clearly explains process in the managing of incidents involving violence and/or restraint.			Director Awhina	Procedure established
1.1.61	Establish an Anti-Bullying Procedure for Awhina			Director Awhina Guidance Counsellor	Procedure established
1.1.62	Establish a procedure around the surrender and retention of property and searching processes.			Director Awhina Principal	Procedure established
1.1.63	Establish a procedure around responding to suspected abuse.			Director Awhina Guidance Counsellor	Procedure established

Key

Achieved	Partly achieved	Not achieved
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1.1.64	Establish a procedure around access by non-custodial parents.	Director Awhina Guidance Counsellor	Procedure established
1.1.65	Establish as part of a student's orientation an outline of evacuation/emergency procedures.	Director Awhina	Emergency procedures covered during orientation
1.1.66	For every offsite activity, establish further to the off-site application/RAMS documentation a register showing formal written approval and review of that documentation i.e sign-off.	Director Awhina DP – Administration and Assessment	Approvals filed
1.1.67	Explore the suitability of Thrive to the Awhina context.	Director Awhina	Thrive explored
1.1.68	Establish a PLD day for staff to Napier Boys' High School Activity Centre.	Director Awhina	PLD day held
1.1.69	Ensure the Policies Folder and Procedures Folder are up to date and held on site so they can suitably guide practices supporting safety and wellbeing for all. *	Director Awhina BOT Secretary	Folder up to date and available on site

* From ERO Report 2019

Key

Achieved	Partly achieved	Not achieved
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Objective:

2. To have a school-wide approach to improving attendance.

	Benchmark Aims	Responsibility	Measures
1.2.1	To achieve a school wide attendance rate of 90% plus.	DP - Student Support	Target achieved - 89.1%
1.2.2	Continue to develop strategies to target the 25 worst attenders at each year level.	DP - Student Support	Strategies established
1.2.3	Continue to promote good attendance through Media, School Assemblies, Classroom Displays and Incentive Challenges.	DP – Student Support	Attendance promoted
1.2.4	Deans to promote and reward good individual attendance.	DP – Student Support Deans	Top attendance celebrated
1.2.5	Follow established procedure for unjustified absence referrals with MOE.	DP – Student Support	Referral process followed
1.2.6	Continue lateness/intermittent non-attendance protocol.	DP – Student Support	Protocol applied consistently
1.2.7	Continue attendance challenge each term to promote and motivate student attendance.	DP – Student Support Deans	Challenges promoted
1.2.8	Establish procedures to overcome the rise in absence rate in Term 3.	DP – Student Support	Review of Term 3 attendance undertaken

Key

Achieved	Partly achieved	Not achieved
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Objective:

3. To have a school-wide approach to increasing involvement and performance in co-curricular activities. This includes:
- a) A specific focus on involvement and performance in sport.
 - b) A specific focus on enhancing opportunities for the development of Leadership and Citizenship.

	Benchmark Aims	Responsibility	Measures
1.3.1	To have 90% of Teaching Staff participate in a school co-curricular activity, be it sporting or cultural.	Principal Director of Sport HOD Performing Arts	Target met
1.3.2	To have a 65% plus student participation rate in student co-curricular activities.	DP – Administration and Assessment Director Sport HOD Performing Arts	Target met
1.3.3	To maintain a Top Ten National ranking in three sporting codes annually.	Director of Sport	Target met
	Head of House and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting	Responsibility	Measures
HoH Goal 2020	We will improve our communication with students and staff in relation to the inter-house competition, our uniform initiatives and promotion of positive behaviour by formalising meetings with each group, each term. By formalising, Head of House termly meetings with House Group Tutors and senior students, we will increase student and staff participation in House activities, improve the appearance of our uniform and enhance student wellbeing and positive behaviour. These actions will improve the academic outcomes for our Māori students.		
1.3.4	Head of House meeting with House Captain and Year 13 students to take place in week 1.	HoH's	Meetings held
1.3.5	Head of House and House Group Tutors to meet each term as per meeting schedule.	HoH's	Meetings held
1.3.6	Deputy Principal – Administration and Assessment to meet with Heads of House termly	DP – Administration and Assessment	Meetings held
1.3.7	Year 13 students commit to supporting inter-house events.	HoH's	Improved commitment
1.3.8	Establish House Prefects.	HoH's	House prefects established
1.3.9	Attendance at inter-house events is accurately recorded.	HoH's	Attendance recorded
1.3.10	Ensure Attendance at major Interhouse events counts as part of the competition points.	DP – Administration and Assessment	New system implemented

Key

Achieved	Partly achieved	Not achieved
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Objective:

4. To have a school-wide approach to the correct wearing of uniform both in and out of school.

	Benchmark Aims	Responsibility	Measures
1.4.1	To monitor and enhance both student appearance and behaviour whilst travelling to and from school both morning and afternoon as well as during the school day.	DP - Student Support Staff Duty Team Heads of Houses	Evidence of student appearance improved
1.4.2	Improved support with uniform from the wider staff.	DP – Student Support	Collective Staff Response
1.4.3	Clear expectations on Academy wear.	DP – Student Support	Expectations established
1.4.4	Clear guidelines of staff responsibilities when doing duty. (Student car park)	DP – Student Support	Duties schedule reviewed and distributed

Key

Achieved	Partly achieved	Not achieved
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Objective:

5. To have a school-wide approach to supporting behaviour for learning.

	Guidance Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting	Responsibility	Measures
Guidance Goal 2020	Deans will work collaboratively with our House Group Tutors to identify and monitor students who are consistently scoring lower than 3 on either attitude or learning task completion in the fortnightly reporting system. Support strategies will be put in place to develop student agency and self-management skills. These actions will improve the academic outcomes for Māori students.		
1.5.1	Deans to meet with their House Group Tutors early in 2020 and co-construct the methods and strategies that can be used to change the learning behaviour of the students who are receiving lower than 3 on their fortnightly reports. We will utilise the characteristics of the Effective Student Profile. (Independence, curiosity, responsibility, self-motivation, metacognitive skills and communication skills)	DP – Administration and Assessment DP – Teaching and Learning	Meetings held
1.5.2	After the first report round a target group to be formed. Each House Group Tutor puts a learning plan in place for their students. These students become the “at risk of not achieving” target group.	DP – Administration and Assessment DP – Teaching and Learning	Groups established
1.5.3	Incentives to be offered for positive changes. Dean intervention if no change.	Deans	Positive change evident
1.5.4	Attendance data should be considered in this monitoring process.	Deans	Positive change evident
1.5.5	Monitoring of credit acquisition should be a separate process via the Traffic Lights	Deans	Credit monitoring evident
1.5.6	Year 13 House Groups will follow a new model. The Deans and House Group Tutors will meet with the students each morning as a collective.	Dean Year 13	Drop in model trialled
1.5.7	Additional Leadership roles will be developed for the Year 13 cohort, such as House Prefects/House Competitions etc.	Dean Year 13	Roles established
1.5.8	The Dean of International Students will establish a House Group for “homestayed” international students.	Dean International Students	House Group established
1.5.9	House Group Tutors will continue to make House Group Captain appointments for Year 9, 10 and 11.	Deans	House Group Captains established
1.5.10	Deans to develop a celebration system for Year 12 and Year 13 students entering Vocational Pathways. Eg The student's photo and the nGame of the business could be posted on our school's Facebook page/Newsletter/Website.	Deans Year 12 and 13	Vocational Profiling established

Key

Achieved	Partly achieved	Not achieved
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1.5.11	A meeting of the Deans should take place each term to share best practice.	Principal DP – Student Support	Deans meeting held
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Key			
Achieved		Partly achieved	Not achieved

2. Teachers and Their Teaching

Objective:

1. To have an effective teaching staff that provides high quality education for all learners.
This includes:
 - a) A specific focus on the development of the implementation of the effective teaching profile.
 - b) A specific focus on the implementation of Digital Fluency.
 - c) A specific focus on enhancing the teaching of literacy.
 - d) A specific focus on enhancing student engagement.

	Benchmark Aims	Responsibility	Measures
2.1.1	To reinforce the effective teaching profile across the teaching staff of the school and to lift to 60% plus, discursive interaction, using PMAS measures.	DP - Teaching and Learning SCT	Target met
2.1.2	To establish a programme to fully induct Teachers new to our school over the course of 2019 as well as for the start of the 2020 school year into school-based practices	DP- Teaching and Learning AP – Professional Learning and Development	Programmes delivered in Term 1 2020
2.1.3	To update and distribute a Visible Learning Staff Handbook	DP – Teaching and Learning AP – Professional Learning and Development	Updated Handbooks distributed

Key

Achieved	Partly achieved	Not achieved
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	Leaders of Learning Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting		
LoL Goal 2020	As Leaders of Learning, we will further develop observation practice in relation to recognising the elements of the Effective Teaching Profile. We will use the evidence from the observations to provide effective feedback to our teachers which will enable them to set specific goals which lead to improved practice and the embedding the Effective Teaching Profile. In doing this, we will improve the academic outcomes for Māori students.		
2.1.4	Training for Leaders of Learning and Assistant Leaders of Learning will be provided to develop consistency in the observation process and the use of the observation tool.	DP – Teaching and Learning AP – Professional Learning and Development	Training delivered
2.1.5	PLD will be provided on setting realistic, measurable, teaching practice related goals with teachers.	DP – Teaching and Learning AP – Professional Learning and Development	Training delivered
2.1.6	We will use Rongohia Te Hau data to set faculty goals and expectations.	DP – Teaching and Learning LoL's	Databased goals set
2.1.7	We will develop a living document of culturally responsive terminology for use in faculty documentation.	DP – Teaching and Learning LoL's	Terminology in Faculty documentation evident
2.1.8	We will continue to embed the use of digital technology standards and fluency and Apple apps to support us as an Apple Distinguished School along with meeting the requirements of the new Technology Curriculum.	DP – Teaching and Learning LoL's	Apple based practice evident

Key

Achieved	Partly achieved	Not achieved
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	Assistant Leaders of Learning Goals and Action Points 2020 – based on 2019 end of Year Co-Construction Meeting		
ALoL Goal 2020	We will facilitate the development of collective teacher efficacy in our faculties by providing opportunities for collaboration in the development of schemes of work and related resources. These actions will provide learning programmes that will improve the academic outcomes for our Māori students.		
2.1.9	Collaborate with faculty to continually evolve relevant dynamic schemes of work with culturally responsive terminology.	DP – Teaching and Learning ALoL's	Terminology evident
2.1.10	Develop staff to use effect sizes and the quadrant graph to identify learner progress.	DP – Teaching and Learning ALoL's	PLD held
2.1.11	Hold faculty co-construction meetings with a clear junior focus.	DP – Teaching and Learning ALoL's	Meetings held
2.1.12	Explore opportunities for cross curricular collaboration and assessment.	DP – Teaching and Learning ALoL's	Opportunities evident
2.1.13	Enhance Digital Fluency and linkages to the new curriculum.	DP – Teaching and Learning ALoL's CoL Digital Fluency	Linkages evident

Key

Achieved	Partly achieved	Not achieved
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Objective:

2. To have a school-wide approach to continuous self-review and the establishment of evidence-based decision making.

	Benchmark Aims	Responsibility	Measures
2.2.1	To ensure co-construction meetings at all levels are held in Term 1 and Term 4. SLT LoL ALoL CoL HoH	AP – Professional Learning and Development	Term 1 meetings held Term 4 meetings held
2.2.2	Undertake faculty reviews as per BOT Faculty Review Schedule, Namely in 2020: a. <i>Term 1 Physical Education</i> b. <i>Term 2 Technology</i> c. <i>Term 3 Languages</i>	DP – Administration and Assessment	a. Faculty Review Held b. Faculty Review Held c. Faculty Review Held
2.2.3	Undertake Faculty Action Planning Meetings in 2020 as per schedule : Term 3, 2020 Week 1 Mathematics Week 2 Science Week 3 Social Sciences Week 4 English Week 5 Technology Week 6 Māori Week 7 PE/OE/Health Week 8 Guidance Week 9 Music/Art - The Arts Week 10 Hostel	Principal	Faculty Action Planning Meetings Held 1 Mathematics 2 Science 3 Social Sciences 4 English 5 Technology 6 Māori 7 PE/OE/Health 8 Guidance 9 Music/Art 10 Hostel
2.2.4	Complete Annual Curriculum Review document by the end of Term 1	DP – Administration and Assessment	Review tabled at BOT Meeting 3 (Term 2)
2.2.5	Establish an iBook format for Annual Curriculum Reviews	DP – Administration and Assessment	iBook established

Key

Achieved	Partly achieved	Not achieved
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3. School Systems and Institutions

Objective:

1. To have a school-wide understanding and sharing of school vision and values.

	Benchmark Aims / Annual Goals	Responsibility	Measures
3.1.1	To pursue both whanau and student voice annually.	DP - Teaching and Learning	Whanau/Student voice collected

Objective:

2. To have a school-wide approach to establishing/reinforcing the school as the school of choice for boys with the Rotorua City and District. Within this approach there will be:
 - a) A focus on the enrolment of students into Year 9 from Rotorua Intermediate School
 - b) A focus on ensuring the Hostel is fully subscribed

	Benchmark Aims	Responsibility	Measures
3.2.1	To seek 200+ Year 9 enrolments for 2021.	Year 9 Dean	Target met
3.2.2	To seek 100+ Year 9 enrolments from RIS for 2021.	Year 9 Dean	Target met
3.2.3	To seek 25+ Year 9 enrolments in the hostel for 2021.	Director of Boarding	Target met
3.2.4	To ensure 100+ students enrolled in Tai Mitchell Hostel are full fee payers.	Principal Director of Boarding	Target met

Objective:

3. To have a school-wide approach to communicating, engaging and consulting with the community of the school.

	Benchmark Aims	Responsibility	Measures
3.3.1	To develop strategies to ensure 90% + of students attend Academic Review Days in Term 1 and Term 3.	DP - Teaching and Learning	Target met

Key

Achieved	Partly achieved	Not achieved
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Objective:

4. To continue the modernisation of the physical environment of the school.

	Benchmark Aims	Responsibility	Measures
	To annually enhance the school environment to better meet student needs and the requirements of Modern Learning Environments		
	2020 Specific Aims		
3.4.1	Complete scheduled property developments as follows : <ol style="list-style-type: none"> 1. Sound proofing of A2 2. Replace carpet in Principal's Office and Boardroom 3. Order furniture for classrooms and Millennium Centre. 4. Complete upgrades of B16 and B13 5. Install a new Barrier Arm and transfer the existing 6. Upgrade the Cage attached to the caving room in C Block 7. Renew Line Marking throughout the school 8. Install a new Library Security Gate 9. Reformat C1 Computer Suite 10. Install Heat Pump in B3 	Principal Property Manager	Projects Completed <ol style="list-style-type: none"> 1. 2. 3. 4. 5. 6. 7. 8. 9. 10.
3.4.2	Complete scheduled property developments in the Hostel as follows : <ol style="list-style-type: none"> 1. Upgrade the School House <ol style="list-style-type: none"> a. Kitchen b. Windows c. Alarms d. Fence 2. Upgrade all four Bathrooms in Tai Mitchell House 3. Establish a new staff housing unit at the Eastern end of the Student Carpark 4. Upgrade all lighting in the Hostel to LED's 	Principal Property Manager	Projects Completed <ol style="list-style-type: none"> 1a. 1b. 1c. 1d. 2. 3. 4.

Key

Achieved

Partly achieved

Not achieved

Objective:

5. To continue to strengthen the financial position of the school.

	Benchmark Aims	Responsibility	Measures
3.5.1	The Business Manager to work with the Director of Boarding to ensure 95% + collection of Hostel Fees annually.	Business Manager and Director of Boarding	Hostel Fees report for each term established.
3.5.2	Achieve a positive Annual Audit without compliance concerns	Business Manager	Clear Audit Report
	2020 Annual Goals		
3.5.3	Collection of 95% plus of Hostel Fees	Business Manager	Target met
3.5.4	\$125,000 plus of Charity Funding (extra to the Outback Expedition Funding)	Business Manager	Target met
3.5.5	Securing charity funding for the musical production of \$75,000 plus.	Business Manager	Target met
3.5.6	Working with our Accounts Clerks to ensure accuracy in coding.	Business Manager	Coding accuracy achieved
3.5.7	Supporting our Accounts Clerk in her management of the shop and iPads	Business Manager	Shop and iPads operate effectively
3.5.8	Supporting the transition from Lenco to the new school uniform provider.	Business Manager	Transition smooth
3.5.9	Managing the new regulations and protocols around donations and the collection of fees.	Business Manager	New system operates well
3.5.10	Ensuring the collection of team and student fees in sport is at 90% plus.	Business Manager	Target met
3.5.11	Ensuring tournament teams funding is in place prior to both summer and winter tournaments.	Business Manager	Tournament budget met
3.5.12	Ensuring a more consistent higher level of performance from the Eurest contractors.	Business Manager	Eurest relationship improved
3.5.13	Ensure all contractors coming into the school sign into reception or the mobile device set-up for this purpose so that school has an accurate up to date record of all contractors that are on-site.	Business Manager	Sign in operates

Key

Achieved	Partly achieved	Not achieved
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Objective:

6. To continue the review of Board Policies and Management Procedures to ensure all operations comply with regulations and are aligned and consistent with the values aims and priorities of the school.

2020 Specific Aims		Responsibility	Measures		
3.6.1	GO	Principal Board Secretary	Policies Reviewed		
	GO6				
	GO7				
	GO8				
	GO9				
	GO10				
	GO11				
	GO12				
	GO13				
	GO16				
	GO19				
	GO21				
	GO22				
	GO23				
	GO24				
	GO25				
	FI				
	FI5				
	FI6				
	FI7				
	FI8				
	PR			PROPERTY MANAGEMENT	

Key

Achieved

Partly achieved

Not achieved

	<table><tr><td>PR2</td><td>Property</td></tr><tr><td>PR3</td><td>Asset Management</td></tr><tr><td>PR4</td><td>Use of School Equipment</td></tr><tr><td>PR5</td><td>Emergency Response</td></tr><tr><td>PR6</td><td>Intruder Response / Lockdown</td></tr><tr><td>PR8</td><td>School Van/Vehicle Policy</td></tr><tr><td>PR9</td><td>Provision of a School Provided Device Policy</td></tr><tr><td>PR10</td><td>Responsible Use of Technology Policy</td></tr></table> <table><tr><td>PE</td><td>PERSONNEL MANAGEMENT</td></tr><tr><td>PE13</td><td>Inclusion Policy</td></tr><tr><td>PE14</td><td>Managing Incidents Involving Violence Between Students or Between a Staff Member and a Student</td></tr></table> <table><tr><td>IS</td><td>INTERNATIONAL STUDENTS</td></tr><tr><td>IS1</td><td>International Students Refund</td></tr></table>	PR2	Property	PR3	Asset Management	PR4	Use of School Equipment	PR5	Emergency Response	PR6	Intruder Response / Lockdown	PR8	School Van/Vehicle Policy	PR9	Provision of a School Provided Device Policy	PR10	Responsible Use of Technology Policy	PE	PERSONNEL MANAGEMENT	PE13	Inclusion Policy	PE14	Managing Incidents Involving Violence Between Students or Between a Staff Member and a Student	IS	INTERNATIONAL STUDENTS	IS1	International Students Refund			
PR2	Property																													
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IS	INTERNATIONAL STUDENTS																													
IS1	International Students Refund																													
3.6.2	To ensure that the following documents are tabled at the February Board Meeting. A. 2020 Management Document B. 2020 Budget C. 2020 Annual Plan D. 2020 Charter E. 2019 Annual Plan Report	Principal	Documents tabled																											

Key

Achieved

Partly achieved

Not achieved



Rotorua Boys' High School

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Regarding Kiwisport Funding 2020

The Kiwisport funding of \$24,380.78 received by the government is a vital resource to maintain sport and activity interests at Rotorua Boys High School.

Being a low decile school the funding assists our students to stay active and participate in school based and organised sport; through avenues such as buying equipment, up skilling coaches through professional development, resources for lunchtime activities, buying uniform for sports teams, and supporting our inter house competition.

More importantly the funding is vital in contributing to the employment of a full time sports technician who facilitates and organises active participation by our students in sport.

His roles include facilitation of;

Inter house competition.

Liaising with visiting sports teams.

Preparation of sports days and tournaments.

Collection and itemising of sports resources.

Maintenance and co-ordination of gym facilities.

Assistances in the Rotorua Boys High School outdoor education program.

Rugby administrator in school.

Craig is a vital cog in the school's sports program and the kiwi sport funding is what makes this role possible.

I fear with our low decile rated families and the dwindling charity dollar students at Rotorua Boys High School will be forced out of sport.

I can say with assurance that Kiwisport funding along with successful charities applications plays a significant role in maintaining sport at Rotorua Boys High school.

Regards

Gordon Hunt

HOD Sport

Rotorua Boys High School

Independent Auditor's Report

To the Readers of Rotorua Boys High School's Financial Statements

For the Year Ended 31 December 2020

The Auditor-General is the auditor of Rotorua Boys High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

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.

ACCOUNTANTS & ADVISORS

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williambuck.com

William Buck Audit (NZ) Limited

Breach of borrowing authority

Without modifying our opinion, we draw attention to the fact that the Board of Trustees did not comply with Section 12 paragraph 1 of the Crown Entities (Financial Powers) Regulations 2005 in that no authority has been sought from the Ministers of Education and Finance for borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the unauthorised borrowing is assessed at \$184,318.

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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and on pages 23 to 46, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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