

ROTORUA BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Term Expired/ Expires
Herby Ngawhika	Chair Person	Election	Sep-22
Chris Grinter	Principal	ex Officio	Sep-22
Mark Lawrence	Parent Rep	Election	Sep-22
Mercia Yates	Parent Rep	Election	Sep-22
Marty Hine	Parent Rep	Election	Sep-22
Wai Morrison	Parent Rep	Election	Sep-22
Melanie Short	Parent Rep	Election	Sep-22

Accountant / Service Provider:
Nawa Ruckes - Business Manager

ROTORUA BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Rotorua Boys' High School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

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

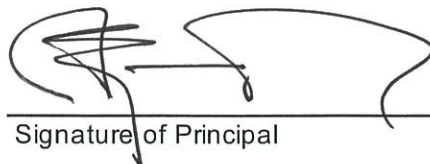
Herby Te-Haute-Horo Ngawhika



Signature of Presiding Member

Date: 24 May 2022

Albert Christopher Grinter



Signature of Principal

Date: 24 May 2022

Rotorua Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	12,940,148	8,782,557	10,638,049
Locally Raised Funds	3	1,007,444	604,379	1,073,462
Interest income		5,552	4,000	20,585
Hostel	4	1,175,437	1,272,899	1,089,878
International Students	5	215,995	216,630	444,660
		<u>15,344,576</u>	<u>10,880,465</u>	<u>13,266,634</u>
Expenses				
Locally Raised Funds	3	623,283	344,667	498,226
Hostel	4	677,996	707,602	706,133
International Students	5	99,186	137,500	208,959
Learning Resources	6	8,289,274	7,282,462	7,624,198
Administration	7	2,548,004	977,811	1,000,052
Finance		34,714	-	(2,255)
Property	8	1,868,014	774,600	2,101,881
Depreciation	9	528,970	470,539	612,967
Loss on Disposal of Property, Plant and Equipment		87,750	-	-
		<u>14,757,191</u>	<u>10,695,181</u>	<u>12,750,161</u>
Net Surplus / (Deficit) for the year		587,385	185,284	516,473
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>587,385</u>	<u>185,284</u>	<u>516,473</u>

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

Rotorua Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January		5,801,388	5,846,716	5,284,915
Total comprehensive revenue and expense for the year		587,385	185,284	516,473
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		45,328	-	-
BOT Contribution to Capital Projects		(135,000)		
Equity at 31 December	26	6,299,101	6,032,000	5,801,388
Retained Earnings		6,299,101	6,032,000	5,801,388
Reserves				-
Equity at 31 December		6,299,101	6,032,000	5,801,388

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	10	1,193,151	986,000	632,531
Accounts Receivable	11	770,449	183,000	722,725
GST Receivable		44,473	-	93,503
Prepayments		-	-	199,755
Inventories	12	146,726	150,000	124,009
Investments	13	10,509	11,000	284,624
		<u>2,165,308</u>	<u>1,330,000</u>	<u>2,057,147</u>
Current Liabilities				
Accounts Payable	15	1,106,290	585,000	1,033,354
Revenue Received in Advance	16	446,578	400,000	541,538
Provision for Cyclical Maintenance	17	47,532	48,000	47,552
Finance Lease Liability - Current Portion	18	181,152	250,000	283,001
Funds held for Capital Works Projects	19	-	-	237,462
Funds held on behalf of Datacom	20	12,496	-	-
		<u>1,794,048</u>	<u>1,283,000</u>	<u>2,142,907</u>
Working Capital Surplus/(Deficit)		371,260	47,000	(85,760)
Non-current Assets				
Property, Plant and Equipment	14	6,277,845	6,400,000	6,282,237
Intangible Assets		-	-	-
		<u>6,277,845</u>	<u>6,400,000</u>	<u>6,282,237</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	230,225	235,000	230,320
Finance Lease Liability	18	119,779	180,000	164,769
		<u>350,004</u>	<u>415,000</u>	<u>395,089</u>
Net Assets		<u><u>6,299,101</u></u>	<u><u>6,032,000</u></u>	<u><u>5,801,388</u></u>
Equity	26	<u><u>6,299,101</u></u>	<u><u>6,032,000</u></u>	<u><u>5,801,388</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		5,336,474	2,944,659	3,084,245
Locally Raised Funds		936,493	421,379	842,577
Hostel		1,172,014	1,272,899	1,098,751
International Students		125,933	216,630	325,458
Goods and Services Tax (net)		49,030	-	(32,115)
Funds Administered on Behalf of Third Parties		12,496	-	
Payments to Employees		(2,187,779)	(2,119,130)	(1,940,820)
Payments to Suppliers		(4,157,027)	(2,258,757)	(2,417,971)
Cyclical Maintenance Payments in the year		(45,902)	278,000	(46,717)
Interest Paid		(34,714)	-	(53,215)
Interest Received		5,552	4,000	20,585
Net cash from/(to) Operating Activities		1,212,570	759,680	880,778
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	41,000	2,255
Purchase of Property Plant & Equipment (and Intangibles)		(587,092)	348,461	(599,990)
Purchase of Investments		274,115	(11,000)	
Proceeds from Sale of Investments		-	-	448,379
Net cash from/(to) Investing Activities		(312,977)	378,461	(149,356)
Cash flows from Financing Activities				
Furniture and Equipment Grant		45,328	45,328	
Finance Lease Payments		(146,839)	(830,000)	(381,712)
Funds Held for Capital Works Projects		(237,462)	-	(184,048)
Net cash from/(to) Financing Activities		(338,973)	(784,672)	(565,760)
Net increase/(decrease) in cash and cash equivalents		560,620	353,469	165,661
Cash and cash equivalents at the beginning of the year	10	632,531	632,531	466,870
Cash and cash equivalents at the end of the year	10	1,193,151	986,000	632,531

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows

o) 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.

q) 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.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,888,492	2,833,488	2,476,408
Teachers' Salaries Grants	6,645,662	5,406,755	6,206,430
Use of Land and Buildings Grants	1,017,658	-	1,382,174
Other MoE Grants	2,205,855	376,284	407,937
Other Government Grants	182,481	166,030	165,100
	12,940,148	8,782,557	10,638,049

The school has opted in to the donations scheme for this year. Total amount received was \$144,300.

Other MOE Grants total includes additional COVID-19 funding totalling \$222,862 for the year ended 31 December 2021.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	2,440	1,000	10,004
Bequests & Grants	262,006	89,348	417,777
Activities	197,347	-	135,389
Trading	449,574	380,631	411,363
Other Revenue	96,077	133,400	98,929
	1,007,444	604,379	1,073,462
Expenses			
Activities	202,507	33,500	216,297
Trading	328,285	274,167	243,509
Transport (Local)	32,602	37,000	38,420
Other Locally Raised Funds Expenditure	59,889	-	-
	623,283	344,667	498,226
Surplus/ (Deficit) for the year Locally raised funds	384,161	259,712	575,236

4. Hostel Revenue and Expenses

Hostel Financial Performance

Hostel Full Boarders
Hostel Weekly Boarders

2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
141	141	141

Revenue

Hostel Fees
Other Revenue
Student Contributions

2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
1,027,206	1,025,970	990,856
145,615	246,929	97,457
2,616	-	1,565
1,175,437	1,272,899	1,089,878

Expenses

Kitchen
Laundry
Extra Curricular/Activities
Administration
Property
Student Supplies
Employee Benefit - Salaries

382,753	461,000	426,594
5,423	7,000	7,330
3,726	8,830	-
5,116	11,000	12,782
88,012	75,768	100,535
2,830	-	1,661
190,136	144,004	157,231
677,996	707,602	706,133

Surplus/ (Deficit) for the year Hostel

497,441	565,297	383,745
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5. International Student Revenue and Expenses

International Student Roll

2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
20		29

Revenue

International Student Fees

2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
215,995	216,630	444,660
39,679	55,000	73,287
-	5,000	881
59,507	77,500	134,791
99,186	137,500	208,959

Expenses

Commissions
Recruitment
Other Expenses

Surplus/ (Deficit) for the year International Students

116,809	79,130	235,701
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6. Learning Resources

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	318,038	506,647	256,583
Information and Communication Technology	116,957	75,300	104,425
Library Resources	3,586	4,000	4,810
Employee Benefits - Salaries	7,832,242	6,669,515	7,239,948
Staff Development	18,451	27,000	18,432
	<u>8,289,274</u>	<u>7,282,462</u>	<u>7,624,198</u>

7. Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	14,747	13,562	13,167
Board of Trustees Fees	5,750	7,425	7,425
Board of Trustees Expenses	9,286	6,000	-
Communication	47,229	50,060	37,506
Consumables	9,147	37,500	13,552
Operating Lease	70,780	69,500	88,757
Legal Fees	3,905	3,000	706
Other	1,699,992	177,018	188,379
Employee Benefits - Salaries	570,792	507,566	562,738
Insurance	90,092	77,300	79,955
Service Providers, Contractors and Consultancy	26,284	28,880	7,867
	<u>2,548,004</u>	<u>977,811</u>	<u>1,000,052</u>

8. Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	29,357	30,500	10,206
Consultancy and Contract Services	160,813	163,000	156,575
Cyclical Maintenance Provision	(42,417)	5,000	41,943
Grounds	54,178	75,500	47,722
Heat, Light and Water	140,246	156,500	132,814
Rates	24,688	27,000	21,176
Repairs and Maintenance	194,609	72,000	93,604
Use of Land and Buildings	1,017,658	-	1,382,174
Security	8,034	5,300	3,114
Employee Benefits - Salaries	280,848	239,800	212,553
	<u>1,868,014</u>	<u>774,600</u>	<u>2,101,881</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

9. Depreciation

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	118,878	109,000	109,439
Building Improvements - Crown	-	-	-
Furniture and Equipment	116,315	104,000	104,720
Information and Communication Technology	39,288	29,000	29,222
Motor Vehicles	27,565	28,000	28,911
Textbooks	4,152	45,000	4,689
Leased Assets	221,310	153,739	334,177
Library Resources	1,462	1,800	1,809
	<u>528,970</u>	<u>470,539</u>	<u>612,967</u>

10. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	1,250	1,250	1,250
Bank Current Account	959,842	246,750	631,281
Bank Call Account	-	-	-
Short-term Bank Deposits	232,059	738,000	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,193,151</u>	<u>986,000</u>	<u>632,531</u>

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

Of the \$1,193,151 Cash and Cash Equivalents, \$94,446 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$1,193,151 Cash and Cash Equivalents, \$12,446 is held by the School on behalf of the Datacom Truancy cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

11. Accounts Receivable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	212,008	183,000	202,178
Teacher Salaries Grant Receivable	558,441	-	520,547
	<u>770,449</u>	<u>183,000</u>	<u>722,725</u>
Receivables from Exchange Transactions	212,008	183,000	202,178
Receivables from Non-Exchange Transactions	558,441	-	520,547
	<u>770,449</u>	<u>183,000</u>	<u>722,725</u>

12. Inventories

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	146,726	150,000	124,009
	<u>146,726</u>	<u>150,000</u>	<u>124,009</u>

13. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	10,509	11,000	284,624
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>10,509</u>	<u>11,000</u>	<u>284,624</u>

14. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings	4,667,815	148,964	1,059		(118,878)	4,698,960
Building Improvements	135,000	155,840	(135,000)		-	155,840
Furniture and Equipment	825,746	167,317	(928)		(116,315)	875,820
Information and Communication Technology	87,948	104,144	(419)		(39,288)	152,385
Motor Vehicles	94,047	8,891			(27,565)	75,373
Textbooks	10,232	2,224			(4,152)	8,304
Leased Assets	447,280	159,947	(84,985)		(221,310)	300,932
Library Resources	14,169		(2,476)		(1,462)	10,231
Balance at 31 December 2021	<u>6,282,237</u>	<u>747,327</u>	<u>(222,749)</u>	<u>-</u>	<u>(528,970)</u>	<u>6,277,845</u>

The net carrying value of equipment held under a finance lease is \$300,932 (2020: \$447,278)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2021			
Land	-	-	-
Buildings	6,488,155	(1,789,195)	4,698,960
Building Improvements	155,840	-	155,840
Furniture and Equipment	2,054,710	(1,178,890)	875,820
Information and Communication Technology	394,472	(242,087)	152,385
Motor Vehicles	172,838	(97,465)	75,373
Textbooks	165,444	(157,140)	8,304
Leased Assets	923,405	(622,473)	300,932
Library Resources	46,423	(36,192)	10,231
Balance at 31 December 2021	10,401,287	(4,123,442)	6,277,845

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Land	(166,815)	166,815			-	-
Buildings	4,537,665	241,441	(1,852)		(109,439)	4,667,815
Building Improvements	82,375	52,622	3		-	135,000
Furniture and Equipment	930,466				(104,720)	825,746
Information and Communication Technology	117,167		3		(29,222)	87,948
Motor Vehicles	122,958				(28,911)	94,047
Textbooks	10,298	4,623			(4,689)	10,232
Leased Assets	398,674	382,783			(334,177)	447,280
Library Resources	14,155	1,477	346		(1,809)	14,169
Capital Works in Progress	(135,000)	85,000	50,000			
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			
Land	-	-	-
Buildings	6,339,190	(1,671,375)	4,667,815
Building Improvements	135,000	-	135,000
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
Balance at 31 December 2020	10,331,542	(4,049,305)	6,282,237

15. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	470,610	550,000	476,145
Employee Entitlements - Salaries	590,920	-	513,348
Employee Entitlements - Leave Accrual	44,760	35,000	43,861
	<u>1,106,290</u>	<u>585,000</u>	<u>1,033,354</u>
Payables for Exchange Transactions	1,057,281	585,000	973,680
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	49,009		59,674
Payables for Non-exchange Transactions - Other			
	<u>1,106,290</u>	<u>585,000</u>	<u>1,033,354</u>
The carrying value of payables approximates their fair value.			

16. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	94,446	400,000	34,800
International Student Fees	145,846	-	235,908
Hostel Fees	35,700	-	39,123
Other	170,586	-	231,707
	<u>446,578</u>	<u>400,000</u>	<u>541,538</u>

17. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	277,872	277,872	282,646
Increase/ (decrease) to the Provision During the Year	(231,970)	5,000	(4,774)
Provision at the End of the Year	<u>-</u>	<u>282,872</u>	<u>277,872</u>
Cyclical Maintenance - Current	47,532	48,000	47,552
Cyclical Maintenance - Term	230,225	235,000	230,320
	<u>277,757</u>	<u>283,000</u>	<u>277,872</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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	181,152		283,001
Later than One Year and no Later than Five Years	119,779		164,769
Later than Five Years			
	300,931	-	447,770

19. Funds Held for Capital Works Projects

During the year the School

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
B Block Toilets	<i>completed</i>	36,839	80,985	(124,988)	7,164	-
Replace Main Field Stand	<i>completed</i>	77,900	262,800	(372,521)	31,821	-
Science Block	<i>completed</i>	235	-	-	(235)	-
Schoolwide Security Upgrade	<i>completed</i>	43,652	20,805	(64,457)	-	-
LSC Office / A Block	<i>completed</i>	78,836	13,250	(109,520)	17,434	-
Totals		237,462	377,840	(671,486)	56,184	-

Represented by:

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

-
-
-

	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

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.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held at Beginning of the Year	-		-
Funds Received from Cluster Members	-		-
Funds Received from MoE	279,988		194,241
Funds Spent on Behalf of the Cluster	(267,491)		(194,241)
Distribution of Funds			
Rotorua Girls' High School	39,858		22,647
Rotorua Lakes High School	41,359		30,450
Western Heights High School	69,751		54,397
Murupara Area School	12,005		8,969
Rotorua Boys' High School	104,518		77,778
Funds Held at Year End	12,496	-	-

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.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,750	7,425
<i>Leadership Team</i>		
Remuneration	1,826,235	1,679,478
Total key management personnel remuneration	1,831,985	1,686,903

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that meet regularly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
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	2021 FTE Number	2020 FTE Number
100 - 110	13.00	11.00
110 - 120	8.00	1.00
120 - 130		3.00
130 - 140	4.00	3.00
	25.00	18.00

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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021 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 was based on the estimated cost of repairs. Originally, the Ministry was going to assume a greater ownership in the building and it was estimated that the school would be required to fund \$350,000, of which \$150,000 was paid in 2017. In 2020 the Ministry decided that they would not be assuming a greater ownership in the building and so now it is to be funded primarily by the school. In late 2021 the Ministry refunded \$97,780 being the balance from the \$150,000 paid in 2017 less expenses. In 2022 the Ministry will pay us \$52,200 from our 5YA fund and another \$52,200 from the Weather Tightness Fund. The balance of the repair totalling \$1,200,600 will be funded by the school. The Ministry have approved this expenditure which will be paid from our reserves.

(Capital commitments at 31 December 2020: \$237,462)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of vehicles

	2021 Actual \$	2020 Actual \$
No later than One Year	34,714	65,690
Later than One Year and No Later than Five Years	87,750	92,245
Later than Five Years		
	<u>122,464</u>	<u>157,935</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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	1,193,151	986,000	632,531
Receivables	770,449	183,000	722,725
Investments - Term Deposits	10,509	11,000	284,624
Total Financial assets measured at amortised cost	<u>1,974,109</u>	<u>1,180,000</u>	<u>1,639,880</u>

Financial liabilities measured at amortised cost

Payables	1,057,281	585,000	973,680
Borrowings - Loans	-	-	-
Finance Leases	300,931	430,000	447,770
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>1,358,212</u>	<u>1,015,000</u>	<u>1,421,450</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.

30. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry of Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

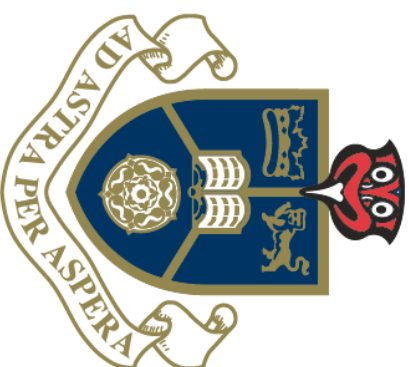
Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.



Rotorua Boys' High School

Annual Plan 2021

including analysis of variance

A.C. Grinter

Principal

25/01/2022

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 30% + d. Year 12 30% + e. Year 13 30% + 	DP - Teaching and Learning Deans	Target achieved <ol style="list-style-type: none"> a. Year 9 = 55% b. Year 10 = 48% c. Year 11 = 30% d. Year 12 = 23% e. Year 13 = 29%
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 CoL - Writing	85% Plus in Year 13 Year 13 = 65%
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 2021 as per Faculty Reviews
1.1.5	To develop asTTle measures in Te Reo Māori through Panui and Tuhituhi	AP - Professional Learning 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 DP - Student Support	Iconography displayed as required in each classroom

Key

Achieved	Partly achieved	Not achieved
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Senior Leadership Team Vision, Goals and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting			
Senior Leadership Vision 2021	To provide leadership across all dimensions of the school whilst displaying consistency in the concept of “Whakatinanahia” (to embody what you say) within a Whānau Whānui context.		
Senior Leadership Goal 1	The Senior Leadership Team will use the dimensions of the GPILSEO Model to guide our approach and we will embrace the key principles of Whanaungatanga (connections), Manaakitanga (caring), Mana Motuhake (high expectations) and Whakapiringatanga (well managed environments). GPILSEO Model G - goals P - pedagogy I - institutions L - leadership S - spread E - evidence O - ownership		
Senior Leadership Goal 2	The Senior Leadership Team will lead and support all staff to implement the goals and actions of the 2021 Annual Plan. We will Collaborate and provide resourcing and professional development opportunities in order for our school wide goals to be achieved. The achievement of these goals will lead to improved engagement, attendance and academic achievement for Māori students.		
	Actions	Responsibility	Measures
1.1.7	Support development of the following key subject areas : a. PE/OE b. Careers c. Digital Technology d. English	DP - Teaching and Learning Principal	Strategies/support established Strategies/support established Strategies/support established Strategies/support established
1.1.8	To recognise that in 2021 the school will introduce a larger than usual cohort of PRT1 teachers and four Teach First teachers. As such, mentoring and support for this group of new teachers to the school will be a key focus area for all members of the Senior Leadership Team.	DP - Teaching and Learning AP - Professional Learning Principal	Effective mentoring/support programme established

Key

Achieved	Partly achieved	Not achieved
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1.1.9	In the analysis and integration of 2020 data a key target area for 2021 was recognised as being Year 9. The Senior Leadership Team will recognise as a key focus area the support in a Pastoral and Engagement sense the 2021 Year 9 cohort.	DP - Teaching and Learning DP - Student Support	Year 9 Referral data improved c.f.2020
1.1.10	Given changes to NCEA schedule for 2021 at Level 1, this will become a key focus area for the Senior Leadership Team with LoL's	DP - Teaching and Learning	Level 1 focus achieved
1.1.11	Given changes to Performance Management and the implementation of a new model of Professional Growth for teachers the Senior Leadership Team will develop systems and support strategies that support the professional growth cycle for all staff.	DP - Teaching and Learning	Professional Growth Cycle effectively implemented
1.1.12	Given changes being introduced across Aotearoa New Zealand in terms of Cultural Capacity and development of Te Reo Language skills the Senior Leadership Team will continue to support the implementation of strategies that strengthen the cultural capacity of both staff and institutions within the school.	DP - Cultural Capacity Principal	Cultural capacity of staff continues to build
1.1.13	A further area identified by the analysis and integration of 2020 data remains the promotion of positive attendance at school across all year levels. The Senior Leadership Team will maintain as a key focus area the enhancement of attendance rates.	DP - Student Support	Day to day analysis of attendance patterns and staff response actioned
1.1.14	The Senior Leadership Team recognises that the following documents need to be refined, refreshed and made more relevant and authentic to the school in 2021. These documents are : a. Staff Handbook b. Management Document c. House Group Tutors Manual d. Visible Learning Manual	DP - Administration	Staff Handbook updated
		DP - Cultural Capacity	Management Document updated
		DP - Student Support	House Group Tutors Manual updated
		DP - Cultural Capacity	Visible Learning Manual updated
		DP - Teaching and Learning AP - Professional Learning	

Key

Achieved	Partly achieved	Not achieved
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Leaders of Learning Vision, Goals and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting			
LoL Vision 2021	To lead our faculties in the development, implementation and delivery of innovative and engaging learning programmes within a Whānau Whānui context (extended family). Our guiding principles will be Whanaungatanga (connections), Manaakitanga (caring), Mana Motuhake (high expectations), Whakapiringatanga (well managed environments).		
LoL Goal 1 2021	The Leaders of Learning will participate in the co-construction of a professional growth cycle for the faculty, which reflects the teaching and learning philosophy of our school which is based on the Effective Teaching Profile. They will lead the implementation of the professional growth cycle in their faculty and support their teachers to develop their practise to align with the teaching and learning philosophy. The focus on developing best practice will improve the academic outcomes for Māori students.		
Actions		Responsibility	Measures
1.1.15	Co-construct the processes that will be implemented to introduce the professional growth cycle to our school.	DP - Teaching and Learning AP - Professional Learning	Processes implemented
1.1.16	Develop the Quality Practise Template for their learning area which will reflect best practices in their learning area and the Effective Teaching Profile. <u>Quality Practice Template</u>	DP - Teaching and Learning AP - Professional Learning	Template developed
1.1.17	Support each teacher to set a goal that is focussed on professional growth.	DP - Teaching and Learning LoL's	Goal set
1.1.18	Use Rongohia Te Hau data to set faculty wide goals that support the embedding of the Effective Teaching Profile.	DP - Teaching and Learning AP - Professional Learning LoL's	Faculty wide goals set
1.1.19	Faculty documentation to be updated with bilingual terminology.	DP - Teaching and Learning DP - Cultural Capacity	Faculty documentation updated
LoL Goal 2 2021	The Leaders of Learning will lead the development of innovative learning programmes which reflect a rich, localised curriculum, promote digital fluency, embed metacognitive strategies and track the progress and achievement of students. They will identify cross faculty connections and use these to enrich the learning opportunities for our students and allow them to make connections across learning areas. These actions will improve the academic outcomes for Māori students.		
Actions		Responsibility	Measures
1.1.20	Develop a shared understanding, with the faculty, of the planned changes to NCEA and the opportunities these changes present for the development of innovative programmes.	DP - Teaching and Learning	Faculties 2021-2 NCEA ready

Key

Achieved	Partly achieved	Not achieved
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1.1.21	Use the digital fluency progressions and the Digital Technology Curriculum to ensure that learning programmes are contributing to the development of digital fluency, creativity and curiosity in our students	DP - Teaching and Learning AP - Professional Learning COL - Digital Fluency	Digital Fluency progressions evident in programmes
1.1.22	Define what a rich, localised curriculum looks like in the faculty and make the required adjustments to schemes of work.	DP - Teaching and Learning	Localised curriculum embedded
1.1.23	Implement cross curricular connections between subjects and the associated assessment opportunities.	DP - Teaching and Learning COL - Contextualised Learning	Cross-curricular connections evident
1.1.24	Continue with the development of learning walls in the physical and digital learning space.	DP - Teaching and Learning	Learning walls widespread
1.1.25	Refine and implement dynamic tracking systems for students.	DP - Teaching and Learning	Tracking systems widespread
1.1.26	Implement the integration of the "Inspire and Innovate" skills in the faculty.	DP - Teaching and Learning	Inspire and Innovate resource person in each Faculty
1.1.27	Integrate the use of Education Perfect, where appropriate, to support student progress in the senior school.	DP - Teaching and Learning	Use of Education Perfect widespread

Key

Achieved	Partly achieved	Not achieved
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Assistant Leaders of Learning Vision, Goals and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting			
ALoL Vision 2021	To provide the support within our faculties that will assist the teachers to develop and implement innovative and engaging learning programmes. Our guiding principles will be Whanaungatanga (connections) Manaakitanga (caring) and Mana Motuhake (high expectations)		
ALoL Goal 1 2021	The Assistant Leaders of Learning will continue to develop collective teacher efficacy by ensuring that their faculty is represented at cross curricular co-construction meetings that will be scheduled to develop cross curricular connected learning and assessment opportunities in all junior classes. These meetings will aid the development of a common language for learning, develop formative assessment practices and develop a clear learning focus. In doing this we will accelerate the progress and improve the achievement for our Māori students.		
Actions		Responsibility	Measures
1.1.28	Explore the opportunities for a cross curricular connected learning opportunities per year group.	DP - Teaching and Learning	Cross curricular learning widespread
1.1.29	Facilitate core class meetings which explore and implement cross-curricular connections and develop a model of shared responsibility.	DP - Teaching and Learning AP - Professional Learning	Planning meetings held
1.1.30	Lead and develop staff capacity in creating innovative learning opportunities within their faculties.	DP - Teaching and Learning	Innovative learning opportunities widespread
1.1.31	Ensure that all schemes of work are dynamic and accessible to all new staff to support Teaching and Learning	DP - Teaching and Learning	New staff taken through schemes
1.1.32	Lead the development of a shared and consistent understanding of the digital fluency progressions	DP - Teaching and Learning COL - Digital Fluency	Understanding of Digital Fluency widespread
1.1.33	Implement the Digital Technology Curriculum progress outcomes are embedded within schemes of work to ensure students have the opportunity to become digitally capable citizens.	DP - Teaching and Learning COL - Digital Fluency	Digital Technology curriculum outcomes embedded
1.1.34	Each faculty will establish reporting descriptors appropriate to your subject for the fortnightly reporting system.	DP - Teaching and Learning	Descriptions established
ALoL Goal 2 2021	The Assistant Leaders of Learning will continue with the development of learning programmes that allow students to embed our effective student profile and become assessment capable learners who can identify the curriculum level that they are working in. We will provide them with the opportunity to acquire the necessary skills to progress to the next curriculum level. They will include tasks that support the development of digital fluency. These actions will accelerate the progress and improve the achievement of our Māori students.		
Actions		Responsibility	Measures
1.1.35	Identify, apply and embed the “step up” skills required to move through curriculum levels using the NZC and Learning Progressions Framework.	DP - Teaching and Learning AP - Professional Learning	Step up skills embedded
1.1.36	Develop localised content at appropriate curriculum levels and build content within Education Perfect.	DP - Teaching and Learning	Localised context developed

Key

Achieved	Partly achieved	Not achieved
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1.1.37	Ensure Digital Fluency progression is evident in schemes of work and task design.	DP - Teaching and Learning Col - Digital Fluency	Digital Fluency progressions evident
1.1.38	Develop understanding of the New Literacy and Numeracy co-requisite standards.	DP - Teaching and Learning	New standards understood
1.1.39	Use "Write that Essay" where appropriate, to develop writing strength and track progress.	DP - Teaching and Learning Col - Writing	Use of "Write that Essay" widespread
1.1.40	Explore the possibilities of using effect size to measure impact.	DP - Teaching and Learning	Use of effect size widespread

Key

Achieved	Partly achieved	Not achieved
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Community of Learning Leaders Goal and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting			
Col's Goal 2021	The In School Col Leaders will clearly communicate with the Leaders of Learning. Assistant Leaders of Learning and teachers. They will work collaboratively with the other schools within the Kāhui Ako where possible. They will schedule meetings in a timely manner and provide the necessary support and resources to the teachers that they are working with. The initiatives that they are implementing will improve the engagement and achievement of Māori students.		
1.1.41	Writing Action Plan	Col - Writing	Action plan established and achieved (Attachment 1)
1.1.42	Digital Fluency Action Plan	Col - Digital Fluency	Action plan established and achieved (Attachment 2)
1.1.43	Embedding Learning Progressions and Visible Learning Principles into teaching practice Action Plan	Col - Learning Progressions	Action plan established and achieved (Attachment 3)
1.1.44	Contextualised Learning in Year 9 Action Plan	Col - Contextualised Learning	Action plan established and achieved (Attachment 4)
1.1.45	Supported Learners Programme Action Plan	Col - Supported Learners	Action plan established and achieved (Attachment 5)

Key

Achieved	Partly achieved	Not achieved
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Awahina Goal and Action Plan 2021			
– based on 2020 end of Year Co-Construction			
Awahina Goal 2021	Given excellent progress with systems and management at the Awahina Activity Centre the key focus for 2021 will be the enhancing of the Teaching and Learning programme and achievement outcomes for the students. This will include strengthening Digital Literacy. This will improve engagement and the academic outcomes for Māori students.		
Actions	Responsibility	Measures	
1.1.46	Continue to implement accurate and effective e-asTTie measuring systems.	Director Head of Guidance AP - Professional Learning	e-asTTie implemented
1.1.47	Continue to train in the application of e-asTTie measurements.	Director Head of Guidance AP - Professional Learning	Training undertaken
1.1.48	Develop portfolios of learning for Reading, Writing and Mathematics and measure student progress and impact on learning for each student.	Director Head of Guidance AP - Professional Learning	Portfolios for two students are presented at co-construction meeting.
1.1.49	Upskill and train Teacher Aides to use the Probe Reading assessment and to sue the “Pause, Prompt, Praise” reading strategy as a means to improve reading and comprehension.	Director Head of Guidance AP - Professional Learning	Teacher Aide Trained. Individual reading programme established.
1.1.50	Investigate the possibility of enrolling Teacher Aides in the Level 4 course offered by Toi Ohomai.	Director Head of Guidance AP - Professional Learning	Information on Level 4 course provided
1.1.51	Continue to undertake curriculum planning around Literacy and Numeracy including measures to define what represents success in these key learning areas for Awahina students.	Director Head of Guidance AP - Professional Learning	Success measures established
1.1.52	Build modern purpose specific resources to support Teaching and Learning of Literacy and Numeracy.	Director Head of Guidance AP - Professional Learning	Resources established
1.1.53	Explore with the Rotorua Boys’ High School Assistant Principal effect size measuring to help demonstrate value added.	Director Head of Guidance AP - Professional Learning	Value added demonstrated
1.1.54	To support Digital Fluency the 20 desktop machines to be replaced by 20 MacBooks as they come off lease at Rotorua Boys’ High School. The timeline for this action will be by the start of Term 2, 2021.	Director Principal	Laptops in operation

Key

Achieved	Partly achieved	Not achieved
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1.1.55	To explore connectivity options so that Awhina students can be lock-down ready should the events of 2020 be repeated in 2021.	Director IT Manager	Awhina becomes on-line ready
1.1.56	Explore leadership training opportunities for the Director e.g the emerging Principal's programme.	Director Principal	Programme commenced
1.1.57	Continue to promote Healthy Eating through the positive implementation and support of School Lunches.	Director Head of Guidance	Lunches embraced
1.1.58	To restrict weekly spending on Pak n Save type purchases of sweets and sugar/fat laden products. Such expenditure to be less than \$50 per week.	Director Head of Guidance	\$2,000 Annual Budget met
1.1.59	Continue to work with Crippled Children Society to explore resolving roof leaks in the main building.	Director	Roof water tight
1.1.60	Establish an interview room through an upgrade of the garage building.	Director Principal	Garage upgraded
1.1.61	Carpet the computer suite and garage.	Director	Carpet installed
1.1.62	Explore funding sources to sustain the employment of Allana as Whānau Support worker and James as Teacher Aide.	Director	Funding established

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
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

	Deans Committee Vision, Goals and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting
Deans Committee Vision 2021	To provide support to students, Whānau and House Group Tutors which focuses on the academic progress and attendance of the students in each year level within a Whānau Whānui context (extended family) Our guiding principles will be Whanaungatanga (connections), Manaakitanga (caring) and Mana Motuhake (high expectations)
Deans Committee Achievement Goal 2021	The Deans will identify and support a target group of students based on report grades and achievement data on an ongoing basis. Learning plans, which encourage the development of the learning characteristics that make up our effective student profile, will be co-constructed for the students in the target group. Whānau and House Group Tutors will be included in the development of the Learning Plans. The Learning Plans will identify key learning steps in the targeted learning areas and increase student agency. This holistic, agentic approach will raise the academic achievement of Māori Students.
Deans Committee Attendance Goal 2021	The Deans will support the House Group Tutors to embed the use of the attendance protocols. They will ensure that House Group Tutors are contacting home where necessary and that attendance is amended on Kamar in a timely manner. The Deans will send out the attendance letters as stated in the attendance protocols. They will work alongside whanau to improve the attendance and engagement of Māori students.

Key

Achieved	Partly achieved	Not achieved
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	Actions	Responsibility	Measures
1.2.8	Initial target group identified and contact made with Whanau and House Group Tutors by the beginning of Term 1.	DP - Student Support Deans	Target group identified
1.2.9	Target group is regularly updated using report grades, achievement data and attendance data.	DP - Teaching and Learning Deans	Target group data updated
1.2.10	Establish and support an "Aiming for Endorsement" group.	DP - Teaching and Learning Deans	Group established
1.2.11	Attendance protocols are being used consistently by House Group tutors and Deans.	DP – Student Support Deans	Protocols embedded
1.2.12	Learning Plan template co-constructed and implemented by the Deans. (Unique at each level)	DP – Student Support Deans	Template embedded
1.2.13	The Effective Student Profile and school values to be used in Learning Plans and at assemblies etc.	DP - Teaching and Learning DP - Student Support	ESP reference widespread
1.2.14	Learning plans for students in the target groups are co-constructed with whanau and House Group tutors.	DP – Student Support Deans	Learning plans developed
1.2.15	Learning plans implemented and monitored.	Deans	Learning plans implemented
1.2.16	Positive measures used to recognise academic progress and excellent attendance.	DP – Student Support Deans	Positive recognition widespread
1.2.17	Te Honoa Toi is promoted as a supportive learning environment and has support from Learning Areas.	DP – Student Support Deans	Increase numbers in Te Honoa Toi
1.2.18	Deans to meet as a group to share best practice soon after Guidance Meetings. (During co-construction phase on the meeting schedule)	Deans	Meetings held
1.2.19	Support House Group Tutors to run effective House Groups by setting up a buddy system for new staff, regularly visiting House Groups and re-visiting the House Group Teachers Handbook at Deans and House Group Tutor meetings.	DP – Student Support	Buddy system established
1.2.20	Additional House Group time twice per term to be included in the school calendar.	Principal	House Group Handbook reviewed
1.2.21	Develop and implement the use of the student handbook in Year 10 in 2021	DP – Student Support Year 10 Dean	House Group time established
			Year 10 Handbook developed

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.	DP - Administration Director of Sport HOD Performing Arts	Target met = 76%
1.3.2	To have a 65% plus student participation rate in student co-curricular activities.	DP – Administration Director Sport HOD Performing Arts	Target met = 58%
1.3.3	To maintain a Top Ten National ranking in three sporting codes annually.	Director of Sport	Target met – N/A
	Head of House Vision, Goal and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting		
HoH Vision 2021	To provide an exciting, action filled Inter House Programme that builds school spirit, strong relationships and strong school engagement.		
HoH Goal 2021	The Heads of House will work collaboratively with our House Captains, House Prefects, House Tutors and students to develop an identity for each of our new houses that is culturally appropriate. The concept “Whakamana” will guide our decisions and actions. By doing this we will provide our students with a sense of whanaungatanga within the new houses and this sense of belonging will promote participation in house activities. A strong House System will build engagement and therefore raise achievement for Māori students.		
	Actions	Responsibility	Measures
1.3.4	Student leadership to be included in the co-construction of the concept “Whakamana” for their new houses.	DP - Student Support	Whakamana evident
1.3.5	Appoint House Prefects to support the House Captain	DP - Student Support HoH's	Appointments made
1.3.6	House Captains to develop an action plan for their leadership role	DP - Student Support HoH's	Action plans established
1.3.7	House Captains attend the Head of House meetings and meetings with House Group tutors. These meetings will be scheduled.	DP - Student Support HoH's	Attendance of House Captains at HoH Meetings
1.3.8	Encourage staff participation in House activities.	DP - Student Support HoH's	Increase in staff participation

Key

Achieved	Partly achieved	Not achieved
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1.3.9	Establish a visible house points scoreboard to maintain student interest.	DP - Student Support Director of Sport	Running scores displayed
1.3.10	Attendance target of 75% at major House events.	DP - Student Support HoH's	Target met

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
1.4.4	Clear guidelines of staff responsibilities when doing duty.	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.

	Pastoral Vision, Goal and Action Points 2021 – based on 2020 end of Year Co-Construction Meeting		
Pastoral Vision 2021	We will support our staff and students to provide a caring and supportive learning environment where staff, students and whanau feel valued and are able to contribute to, and participate in effective teaching and learning. This will enable teachers to teach and students to learn. Our guiding principles are whanaungatanga (connections), Manaakitanga (caring), Mana Motuhake (high expectations), whakapiringatanga (well organised learning environments) and whakamana (enhancing mana).		
Pastoral Goal 2021	The Pastoral Committee will work collaboratively to provide the support our students require as they progress through their journey at Raukura. The collective efficacy will enable the students to succeed in safe and supportive learning environments where both staff and students share the responsibility for the creation and maintenance of a well organised learning environment. This will improve engagement and the academic outcomes for Māori Students.		
	Actions	Responsibility	Measures
1.5.1	MSB team to work with new teaching staff to develop their understanding of our MSB system.	DP - Student Support	New staff induction takes place
1.5.2	Provide "Understanding Behaviour Responding Safely" (UBRS) PLD on behaviour management strategies for designated teachers.	Principal AP - Professional Learning	PLD Day held in February
1.5.3	Work with each faculty to ensure that their internal MSB systems are practical and effective. E.g Withdrawal rooms operate effectively.	DP - Student Support	Withdrawal rooms operate effectively
1.5.4	Use the Pastoral Committee document which records pastoral information and minutes as a means of tracking students and actions.	DP - Student Support	Pastoral Data and tracking effective
1.5.5	Implement the Guidance Help Desk which will update Deans and Senior Masters regarding Guidance follow up.	Principal Guidance Counsellor	Help Desk operates effectively
1.5.6	Create a digital learning environment for students who are on an "in school" suspension or have been withdrawn from class by a Senior Master.	DP - Student Support DP - Administration	Enhanced systems operate for ISS students
1.5.7	Include the referring teacher in restorative meetings with students.	DP - Student Support Guidance Counsellor	Referring Teacher participates in restorative practice
1.5.8	Introduce Adventure Based Therapy for high needs students.	Guidance Counsellor	Programme established
1.5.9	Investigate the feasibility of a van pick up for at risk students.	DP - Student Support	Pick up established

Key

Achieved	Partly achieved	Not achieved
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1.5.10	Co-construct a wellbeing programme for the Pastoral Committee given the intensity of their work.	Principal	Co-construction meeting held
1.5.11	Develop a programme that will enhance the identity and strengthen the connections of local Pasifika/Māori students who are currently disengaged from learning.	Principal AP - Professional Learning	Co-construction meeting held
1.5.12	Establish a clear "search and surrender" policy for the school.	Principal	Policy established
1.5.13	Re-visit the place of restorative practices in our MSB system.	DP - Student Support	Co-construction meeting held

Key

Achieved	Partly achieved	Not achieved
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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 AP – Professional Learning	Target met
2.1.2	To establish a programme to fully induct Teachers new to our school over the course of 2020 as well as for the start of the 2021 school year into school-based practices	DP- Teaching and Learning AP – Professional Learning	Programmes delivered in Term 1 2021
2.1.3	To update and distribute a Visible Learning Staff Handbook	DP – Teaching and Learning AP – Professional Learning	Updated Handbooks distributed
2.1.4	To update and distribute the Staff Handbook	DP - Cultural Capacity	Updated Handbook distributed
2.1.5	To update and distribute the Management Document	DP - Student Support DP - Cultural Capacity	Updated Document distributed

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	Principal	Term 1 meetings held Term 4 meetings held
2.2.2	Undertake faculty reviews as per BOT Faculty Review Schedule, Namely in 2021: a. <i>Term 1 Social Sciences</i> b. <i>Term 2 The Arts</i> c. <i>Term 3 Mathematics</i>	DP - Teaching and Learning	a. Faculty Review Held b. Faculty Review Held c. Faculty Review Held
2.2.3	Undertake Faculty Action Planning Meetings in 2021 as per schedule : Term 3, 2021 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 - Teaching and Learning	Review tabled at BOT Meeting 3 (Term 2)
2.2.5	Establish an iBook format for Annual Curriculum Reviews	DP - Teaching and Learning	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 – Cultural Capacity	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 250+ Year 9 enrolments for 2022.	Year 9 Deans	Target met
3.2.2	To seek 100+ Year 9 enrolments from RIS for 2022.	Year 9 Deans	Target met
3.2.3	To seek 25+ Year 9 enrolments in the hostel for 2022.	Director of Boarding	Target met
3.2.4	To ensure 110+ 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 – Cultural Capacity	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.

Goal			
	To annually enhance the school environment to better meet student needs and the requirements of Modern Learning Environments		
	2021 Specific Aims	Responsibility	Measures
3.4.1	Complete scheduled property developments as follows : 1. Commence MC Roof replacement 2. Complete Grandstand 3. Complete New LSC Office 4. Commence Science Build 5. Complete LED's 6. Complete School Investment Package (SIP) 7. Complete New SYA / 10YPP 8. Establish Hostel Tiny House 9. Install Hostel – HW System 10. Complete Gym Floor recoat 11. Establish Wellness and Engagement Trail 12. Complete Gym Wall reclad	Principal Property Manager	1. Projects Completed 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.

Key

Achieved	Partly achieved	Not achieved
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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
3.5.3	Collection of 95% plus of Hostel Fees	Business Manager	Target met
3.5.4	\$125,000 plus of Charity Funding	Business Manager	Target met
3.5.5	Working with our Accounts Clerks to ensure accuracy in coding.	Business Manager	Coding accuracy achieved
3.5.6	Supporting our replacement Debtors Clerk in her management of the shop and iPads	Business Manager	Shop and iPads operate effectively
3.5.7	Ensuring the collection of team and student fees in sport is at 90% plus.	Business Manager	Target met
3.5.8	Ensuring tournament teams funding is in place prior to both summer and winter tournaments.	Business Manager	Tournament budget met
3.5.9	Ensuring a more consistent higher level of performance from the Euresst contractors.	Business Manager	Euresst relationship improved
3.5.10	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 Property 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.

2021 Policies		Responsibility	Measures
3.6.1		Principal Board Secretary	Policies Reviewed
	FI	FINANCIAL	
	FI1	Charitable Causes Policy	
	FI2	Finance Policy	
	FI3	Theft and Fraud Prevention Policy	
	FI4	Credit Card Policy	
	PE	PERSONNEL MANAGEMENT	
	PE15	Anti Harassment and Bullying Policy	
	HL	HOSTEL	
	HL1	Hostel Boarding Policy	
	HL2	Hostel Fees Policy	
	HL3	Hostel Refund Policy	
	HL4	Hostel and International Students Complaints Policy	
	HL5	Hostel Drug Policy	
	HL6	Hostel Alcohol Policy	
	HL7	Hostel Serious Misbehaviour/Gross Misconduct Policy	
	HL8	Hostel Search and Seizure Policy	
	HL9	Hostel Relationships and Protection from Ill Treatment Policy	
	HL10	Hostel Child Abuse Allegations against Employees Policy	
	HL11	Hostel Reporting Child Abuse and Neglect of Students Policy	
	HL12	Hostel and International Student Influenza Pandemic Planning Policy	
	HL13	Hostel Emergency and Civil Defence Policy	
	IS	INTERNATIONAL STUDENTS	
	IS2	International Students Fees Protection Policy	
	IS3	International Students Accommodation Policy	

Key

Achieved	Partly achieved	Not achieved
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	<div>Awthina Procedures</div> <table><tr><td>Lockdown Procedure</td></tr><tr><td>Intruder Response Procedure</td></tr><tr><td>Earthquake Procedure</td></tr><tr><td>Referral Procedure</td></tr><tr><td>Severe Challenging Behaviour Procedure</td></tr><tr><td>Reward Incentive Procedure</td></tr><tr><td>Prevention and Intervention Procedure</td></tr><tr><td>Student Work Experience Procedure</td></tr><tr><td>Establishment of the Awthina Committee Procedure</td></tr></table>	Lockdown Procedure	Intruder Response Procedure	Earthquake Procedure	Referral Procedure	Severe Challenging Behaviour Procedure	Reward Incentive Procedure	Prevention and Intervention Procedure	Student Work Experience Procedure	Establishment of the Awthina Committee Procedure		
Lockdown Procedure												
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Student Work Experience Procedure												
Establishment of the Awthina Committee Procedure												
3.6.2	<div>To ensure that the following documents are tabled at the February Board Meeting.</div> <div><div>A. 2021 Management Document</div><div>B. 2021 Budget</div><div>C. 2021 Annual Plan</div><div>D. 2021 Charter</div><div>E. 2020 Annual Plan Report</div></div>	Principal	Documents tabled									

Key

Achieved	Partly achieved	Not achieved
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Rotorua Boys' High School

PRINCIPAL: A.C. GRINTER B.A. (Hons), Dip.Tchg.

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Regarding Kiwisport Funding 2021

The Kiwisport funding of \$26,832.93 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 uniforms 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 charity 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 2021

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 23, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 27 May 2022. 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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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 \$38,253.

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 49, 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