

ROTORUA BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 152

Principal: A.C. Grinter

School Address: 1614 Pukuatua Street, Utuhina, Rotorua

School Postal Address: PO Box 10148, Central, Rotorua 4046

School Phone: 07 3486169

School Email: info@rbhs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Herby Ngawhika	Chair Person	Election	Policeman	Jun-22
Chris Grinter	Principal	ex Officio		Jun-22
Mark Lawrence	Parent Rep	Election	Health & Safety Manager	Jun-22
Mercia Yates	Parent Rep	Election	Project Manager / Director	Jun-22
Marty Hine	Parent Rep	Election	CEO	Jun-22
Wai Morrison	Parent Rep	Election	Teacher	Jun-22
Melanie Short	Parent Rep	Election	Communication & Operations Manager	Jun-22
Rob McCafferty	Staff Rep	Election		Dec-19
Andrea Elliott-Hohe;a	Parent Rep	Election	Director	Sep-19
Daryl Watene	Parent Rep	Election	Teacher	Sep-19

Accountant / Service Provider:
Nawa Ruckes - Business Manager

ROTORUA BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 25	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Rotorua Boys' High School

Statement of Responsibility

For the year ended 31 December 2019

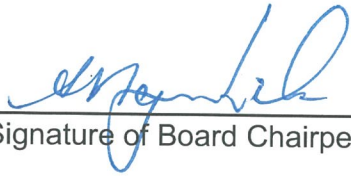
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Herby TeHaute-Horo Ngawhika

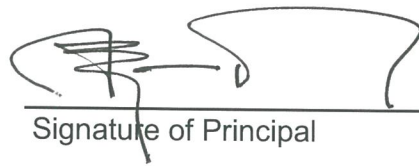


Signature of Board Chairperson

21.05.2020

Date:

Albert Christopher Grinter



Signature of Principal

21.05.2020

Date:

Rotorua Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	9,194,167	7,332,301	8,922,363
Locally Raised Funds	3	1,382,887	765,011	1,964,863
Interest income		41,440	35,000	43,894
Hostel	4	1,309,914	1,249,823	1,260,942
International Students	5	419,601	410,000	438,223
Other Revenue		-	-	315
		<u>12,348,010</u>	<u>9,792,135</u>	<u>12,630,600</u>
Expenses				
Locally Raised Funds	3	822,014	218,358	1,435,652
Hostel	4	709,236	702,795	692,111
International Students	5	266,315	206,500	236,543
Learning Resources	6	6,760,169	6,681,367	6,568,467
Administration	7	891,714	842,981	844,737
Finance		81,960	43,320	61,390
Property	8	2,039,936	694,095	1,919,280
Depreciation	9	470,946	400,000	395,899
Loss on Disposal of Property, Plant and Equipment		4,581	-	1,856
		<u>12,046,872</u>	<u>9,789,416</u>	<u>12,155,935</u>
Net Surplus / (Deficit) for the year		301,137	2,719	474,665
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>301,137</u>	<u>2,719</u>	<u>474,665</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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		4,961,679	4,782,000	4,487,014
Total comprehensive revenue and expense for the year		301,137	2,719	474,665
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		22,099	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	27	5,284,915	4,784,719	4,961,679
Retained Earnings		5,284,915	4,784,719	4,961,679
Reserves		-	-	-
Equity at 31 December		5,284,915	4,784,719	4,961,679

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	10	466,871	352,000	359,490
Accounts Receivable	11	468,665	180,000	495,291
GST Receivable		61,388	-	-
Prepayments		286,460	50,000	180,082
Inventories	12	151,453	50,000	75,701
Investments	13	733,003	798,000	898,333
		<u>2,167,839</u>	<u>1,430,000</u>	<u>2,008,897</u>
Current Liabilities				
GST Payable		-	-	21,421
Accounts Payable	15	935,199	342,000	682,900
Borrowings - Due in one year	16	-	204,000	85,296
Revenue Received in Advance	17	709,300	444,986	532,410
Provision for Cyclical Maintenance	18	48,369	45,000	44,158
Finance Lease Liability - Current Portion	19	245,819	140,000	138,819
Funds held for Capital Works Projects	20	421,510	-	92,136
Funds held on behalf of Truancy Cluster		-	-	-
		<u>2,360,197</u>	<u>1,175,986</u>	<u>1,597,140</u>
Working Capital Surplus/(Deficit)		(192,358)	254,014	411,757
Non-current Assets				
Property, Plant and Equipment	14	5,911,943	5,186,719	5,614,223
		<u>5,911,943</u>	<u>5,186,719</u>	<u>5,614,223</u>
Non-current Liabilities				
Borrowings	16	-	261,014	675,262
Provision for Cyclical Maintenance	18	234,277	215,000	213,885
Finance Lease Liability	19	200,393	180,000	175,154
		<u>434,670</u>	<u>656,014</u>	<u>1,064,301</u>
Net Assets		<u>5,284,915</u>	<u>4,784,719</u>	<u>4,961,679</u>
Equity	27	<u>5,284,915</u>	<u>4,784,719</u>	<u>4,961,679</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 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		2,468,739	2,400,000	2,405,604
Locally Raised Funds		1,551,991	1,500,000	1,948,507
Hostel		1,299,339	1,269,823	1,279,932
International Students		517,611	450,000	445,105
Goods and Services Tax (net)		(82,810)	50,000	51,538
Payments to Employees		(1,714,163)	(2,075,351)	(1,255,037)
Payments to Suppliers		(2,960,580)	(2,800,000)	(3,895,950)
Cyclical Maintenance Payments in the year		(47,463)	(55,000)	(55,197)
Interest Paid		(81,960)	(80,000)	(61,390)
Interest Received		41,440	40,000	43,894
Net cash from Operating Activities		992,145	699,472	907,006
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(443,208)	(200,000)	(227,325)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		165,330	175,000	176,885
Net cash from Investing Activities		(277,878)	(25,000)	(50,440)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,099	22,000	-
Finance Lease Payments		(197,810)	(320,000)	(142,242)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		(760,558)	(760,000)	(589,443)
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		329,374	200,000	92,397
Net cash from Financing Activities		(606,895)	(858,000)	(639,288)
Net increase/(decrease) in cash and cash equivalents		107,372	(183,528)	217,278
Cash and cash equivalents at the beginning of the year	10	359,490	535,528	142,212
Cash and cash equivalents at the end of the year	10	466,862	352,000	359,490

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

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

Rotorua Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

For the year ended 31 December 2019

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 14.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

k) Property, Plant and Equipment

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

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

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

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

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

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
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	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) 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.

r) 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 school 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.

s) 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 of day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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

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

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

u) 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) 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.

w) Budget Figures

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

x) 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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,130,748	2,219,211	2,103,307
Teachers' Salaries Grants	5,386,756	4,900,524	5,237,761
Use of Land and Buildings Grants	1,338,672	-	1,278,999
Other MoE Grants	177,991	65,511	144,026
Other Government Grants	159,999	147,055	158,270
	<u>9,194,167</u>	<u>7,332,301</u>	<u>8,922,363</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	78,254	69,000	67,720
Bequests & Grants	176,440	192,416	170,796
Activities	659,165	85,000	1,174,064
Trading	262,715	208,609	303,846
Fundraising	-	-	22,259
Other Revenue	206,314	209,986	226,178
	<u>1,382,887</u>	<u>765,011</u>	<u>1,964,863</u>
Expenses			
Activities	637,483	52,881	1,223,274
Trading	150,778	131,000	134,630
Fundraising (Costs of Raising Funds)	29,929	34,477	5,608
Transport (Local)	3,824	-	-
Other Locally Raised Funds Expenditure	-	-	72,140
	<u>822,014</u>	<u>218,358</u>	<u>1,435,652</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>560,873</u>	<u>546,653</u>	<u>529,211</u>

4. Hostel Revenue and Expenses

Hostel Financial Performance

Hostel Full Boarders

Revenue

Hostel Fees
Other Revenue
Student Contributions

Expenses

Kitchen
Laundry
Administration
Property
Student Supplies
Employee Benefit - Salaries

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
	139	135	135
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
	1,110,904	990,953	1,073,141
	198,162	258,870	185,483
	849	-	2,318
	1,309,914	1,249,823	1,260,942
	477,216	461,000	460,813
	8,292	7,000	8,086
	11,138	23,000	12,513
	91,352	93,600	83,927
	2,675	10,915	5,983
	118,563	107,280	120,789
	709,236	702,795	692,111
<i>Surplus/ (Deficit) for the year Hostel</i>	600,678	547,028	568,831

5. International Student Revenue and Expenses

International Student Roll

Revenue

International Student Fees

Expenses

Commissions
Recruitment
Other Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
	27	22	24
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
	419,601	410,000	438,223
	113,041	60,000	85,475
	14,110	12,500	12,263
	139,165	134,000	138,805
	266,315	206,500	236,543
<i>Surplus/ (Deficit) for the year International Students'</i>	153,286	203,500	201,680

6. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	259,239	213,842	219,082
Information and Communication Technology	122,563	133,152	145,845
Extra-Curricular Activities	7,039	-	24,705
Library Resources	1,948	-	3,127
Employee Benefits - Salaries	6,349,641	6,317,373	6,145,286
Staff Development	19,738	17,000	30,422
	<u>6,760,169</u>	<u>6,681,367</u>	<u>6,568,467</u>

7. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	14,184	12,784	14,012
Board of Trustees Fees	6,075	6,000	6,000
Board of Trustees Expenses	9,196	9,300	10,055
Communication	55,971	42,804	54,553
Consumables	26,543	66,450	16,072
Operating Lease	82,397	82,046	71,676
Legal Fees	3,400	3,000	5,574
Other	144,358	145,000	145,170
Employee Benefits - Salaries	460,270	405,597	432,472
Insurance	75,055	70,000	69,115
Service Providers, Contractors and Consultancy	14,266	-	20,038
	<u>891,714</u>	<u>842,981</u>	<u>844,737</u>

8. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	12,690	-	14,108
Consultancy and Contract Services	137,670	126,875	134,336
Cyclical Maintenance Provision	72,066	-	28,108
Grounds	35,753	-	22,494
Heat, Light and Water	139,936	120,000	130,986
Rates	18,522	17,595	17,032
Repairs and Maintenance	124,160	257,000	158,773
Use of Land and Buildings	1,338,672	-	1,278,999
Security	3,634	5,000	3,611
Employee Benefits - Salaries	156,833	167,625	130,833
	<u>2,039,936</u>	<u>694,095</u>	<u>1,919,280</u>

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

9. Depreciation

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	103,223	100,000	101,112
Building Improvements - Crown	-	-	-
Furniture and Equipment	95,397	95,000	89,094
Information and Communication Technology	29,507	40,000	38,348
Motor Vehicles	6,318	4,000	4,134
Textbooks	5,148	5,000	5,621
Leased Assets	229,331	154,000	155,298
Library Resources	2,022	2,000	2,292
	<u>470,946</u>	<u>400,000</u>	<u>395,899</u>

10. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	1,250	1,250	2,198
Bank Current Account	224,236	350,750	357,292
Short-term Bank Deposits	241,384	-	-
Cash and cash equivalents for Cash Flow Statement	<u>466,871</u>	<u>352,000</u>	<u>359,490</u>

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

Of the \$466,871 Cash and Cash Equivalents, \$421,510 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$466,871 Cash and Cash Equivalents, \$85,000 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.

11. Accounts Receivable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	63,526	180,000	143,175
Receivables from the Ministry of Education	-	-	-
Allowance for credit/ losses	-	-	-
Interest Receivable	-	-	-
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	405,139	-	352,116
	<u>468,665</u>	<u>180,000</u>	<u>495,291</u>
Receivables from Exchange Transactions	63,526	180,000	143,175
Receivables from Non-Exchange Transactions	405,139	-	352,116
	<u>468,665</u>	<u>180,000</u>	<u>495,291</u>

12. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	-	-
School Uniforms	151,453	50,000	75,701
Canteen	-	-	-
	<u>151,453</u>	<u>50,000</u>	<u>75,701</u>

13. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	733,003	798,000	898,333
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>733,003</u>	<u>798,000</u>	<u>898,333</u>

14. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	4,616,842	96,819	-	-	(103,223)	4,610,438
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	583,699	203,273	(696)	-	(95,397)	690,879
Information and Communication	71,171	23,027	(145)	-	(29,507)	64,546
Motor Vehicles	12,665	116,609	-	-	(6,318)	122,956
Textbooks	13,229	2,216	-	-	(5,148)	10,297
Leased Assets	300,571	330,049	(2,617)	-	(229,331)	398,672
Library Resources	16,046	1,265	(1,134)	-	(2,022)	14,155
Balance at 31 December 2019	<u>5,614,223</u>	<u>773,258</u>	<u>(4,592)</u>	<u>-</u>	<u>(470,946)</u>	<u>5,911,943</u>

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

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	4,624,898	93,056	-	-	(101,112)	4,616,842
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	570,494	103,801	(1,503)	-	(89,094)	583,698
Information and Communication Technology	84,493	25,183	(157)	-	(38,348)	71,171
Motor Vehicles	16,799	-	-	-	(4,134)	12,665
Textbooks	15,871	2,979	-	-	(5,621)	13,229
Leased Assets	193,026	262,843	-	-	(155,298)	300,571
Library Resources	17,218	2,305	(1,184)	-	(2,292)	16,047
Balance at 31 December 2018	5,522,799	490,167	(2,844)	-	(395,899)	5,614,223

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	6,075,745	(1,458,903)	4,616,842
Building Improvements	-	-	-
Furniture and Equipment	2,897,638	(2,313,939)	583,699
Information and Communication Technology	271,186	(200,015)	71,171
Motor Vehicles	47,338	(34,673)	12,665
Textbooks	156,381	(143,152)	13,229
Leased Assets	562,759	(262,188)	300,571
Library Resources	56,771	(40,725)	16,046
Balance at 31 December 2018	10,067,818	(4,453,595)	5,614,223

15. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	518,618	320,000	303,730
Accruals	-	-	-
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	385,570	-	352,116
Employee Entitlements - Leave Accrual	31,011	22,000	27,054
	935,199	342,000	682,900
Payables for Exchange Transactions	888,795	342,000	640,421
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	46,404	-	42,479
Payables for Non-exchange Transactions - Other	-	-	-
	935,199	342,000	682,900

The carrying value of payables approximates their fair value.

16. Borrowings

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Due in One Year	-	204,000	85,296
Due Beyond One Year	-	556,000	675,262
	-	760,000	760,558

17. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	355,110	380,000	257,100
Hostel Fees	30,250	20,000	40,825
Other	323,940	44,986	234,485
	709,300	444,986	532,410

18. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	258,043	258,043	273,780
Increase/ (decrease) to the Provision During the Year	72,066	-	28,108
Use of the Provision During the Year	(47,463)	-	(43,845)
Provision at the End of the Year	282,646	258,043	258,043
Cyclical Maintenance - Current	48,369	45,000	44,158
Cyclical Maintenance - Term	234,277	215,000	213,885
	282,646	260,000	258,043

19. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	245,820	-	138,819
Later than One Year and no Later than Five Years	200,393	-	175,154
Later than Five Years	-	-	-
	446,213	-	313,973

20. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
B Block	<i>in progress</i>	661	315,000	221,583	-	94,078
Replace Main Field Stand	<i>in progress</i>	45,000	315,000	32,803	-	327,197
Science Block	<i>in progress</i>	235	-	-	-	235
Hall Upgrade	<i>completed</i>	(7,800)	7,800	-	-	-
Lighting Upgrade	<i>completed</i>	39,581	4,398	43,979	-	-
Golf Range Upgrade	<i>completed</i>	14,459	139,972	154,431	-	-
Butynol Repairs	<i>completed</i>	-	6,935	7,451	516	-
Totals		92,136	789,105	460,247	516	421,510

Represented by:

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

421,510

421,510

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
B Block	<i>completed</i>	661	-	-	-	661
Replace Main Field Stand	<i>in progress</i>	-	45,000	-	-	45,000
Science Block	<i>in progress</i>	235	-	-	-	235
Hall Upgrade	<i>in progress</i>	-	39,198	46,998	-	(7,800)
Lighting Upgrade	<i>in progress</i>	-	39,581	-	-	39,581
Golf Range Upgrade	<i>in progress</i>	-	37,004	22,545	-	14,459
SNUP 7.8	<i>completed</i>	-	4,340	4,340	-	-
Astroturf	<i>completed</i>	522	-	522	-	-
Totals		1,418	165,123	74,405	-	92,136

21. Funds Held on Behalf of Datacom Services Ltd

Rotorua Boys' High School is the lead school and holds funds on behalf of Datacom Services for a group of schools funded by the Ministry of Education for the provision of truancy services within the schools.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from MoE	194,241	-	191,632
Funds Spent on Behalf of the Cluster	(194,241)	-	(191,632)
Distribution of Funds			
Rotorua Girls' High School	22,647	-	21,356
John Paul College	-	-	11,132
Rotorua Lakes High School	30,450	-	26,364
Western Heights High School	54,397	-	51,767
Murupara Area School	8,969	-	8,013
Rotorua Boys' High School (Includes 6% management fee & costs)	77,778	-	72,999
Funds Held at Year End	-	-	-

22. 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.

23. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	6,075	6,000
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	1,751,536	1,637,771
Full-time equivalent members	17	17
Total key management personnel remuneration	1,757,611	1,643,771
Total full-time equivalent personnel	17.10	17.10

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	4,540	4,454
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	2.00	1.00
110 - 114	3.00	3.00
	5.00	4.00

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

24. 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:

	2019 Actual		2018 Actual
Total	\$	-	\$
Number of People	0		0

25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018** : nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

26. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

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

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

(c) \$94,078 contract to upgrade toilets in B Block. The project is fully funded by the Ministry and \$315,661 has been received of which \$221,583 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) \$327,197 contract to replace Main Field Seating. The project is fully funded by the Ministry and \$360,000 has been received of which \$32,803 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) Operating lease of vehicles

	2019 Actual \$	2018 Actual \$
No later than One Year	71,825	68,223
Later than One Year and No Later than Five Years	49,208	57,921
Later than Five Years	-	-
	<u>121,033</u>	<u>126,144</u>

27. 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.

28. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	466,871	352,000	359,490
Receivables	468,665	180,000	495,291
Investments - Term Deposits	733,003	798,000	898,333
Total Financial assets measured at amortised cost	<u>1,668,538</u>	<u>1,330,000</u>	<u>1,753,114</u>

Financial liabilities measured at amortised cost

Payables	888,795	342,000	640,421
Borrowings - Loans	-	760,000	760,558
Finance Leases	446,212	320,000	313,973
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>1,335,007</u>	<u>1,422,000</u>	<u>1,714,952</u>

29. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

30. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019.

Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

* Note 11 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

* Note 13 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS 9 there were no material adjustments to these financial statements.

Independent Auditor's Report

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

For the Year Ended 31 December 2019

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 25, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 22 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 29 on page 25 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 \$27,270.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 29 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.

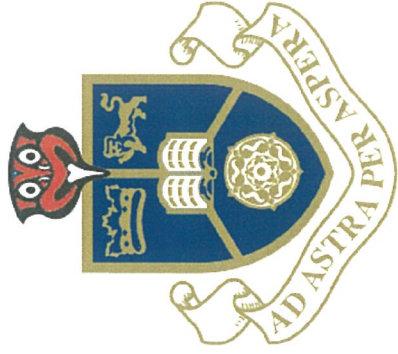
Independence

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 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



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



Rotorua Boys' High School

Annual Plan 2019

Including Analysis of Variance

A.C. Grinter
Principal
12 December 2019

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 Maori students.
 - b) A specific focus on the academic achievement of Pasifika students

	Benchmark Aims / Annual Goals	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 70% + b. Year 10 60% + c. Year 11 40% + d. Year 12 30% + e. Year 13 30% + 	DP - Teaching and Learning with Deans	Target achieved <ol style="list-style-type: none"> a. Year 9 60% b. Year 10 46% c. Year 11 21% d. Year 12 27% e. Year 13 14%
1.1.3	To encourage scholarship entry within every learning area.	DP - Teaching and Learning	1 x Scholarship entry in all learning areas and 2 x entries in the big 4 Faculties
1.1.4	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	85% Plus in Year 13
1.1.5	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 invited to celebrate and engage with student work.	DP - Teaching and Learning with Leaders of Learning	Exhibitions held in 2018: 6+
1.1.6	To further promote the opportunity for Year 10 students to gain 20 NCEA Level 1 credits by the end of Year 10 to better prepare them for Year 11.	DP - Teaching and Learning	10+ average NCEA credits achieved by Year 10 students
1.1.7	To ensure there is robustness to the Sports Academy and sports class academic programmes by way of: <ol style="list-style-type: none"> a. An offsite class trip for the sports classes in years 9 and 10 b. The achievement of an average of 12 credits across the students in the Senior Sports Academy Programme. 	DP - Teaching and Learning with HOD Sport	a. Offsite trips held b. Credit target met

Key

Achieved

Partly achieved

Not achieved

	2019 Specific Aims - Based on EOY ALoL and Col's Co-Construction	Responsibility	Measures
ALoL's	We will complete the process of developing and implementing progressive and culturally responsive schemes of work for Year 9 and Year 10. We will ensure that the schemes of work and unit plans follow a logical sequence of progression, reflect the principles of Visible Learning with particular emphasis on developing metacognitive strategies and assessment practices which will increase student agency and develop assessment capable learners. These actions will assist in improving the academic outcomes for all of our students, but in particular, Maori and Pasifika students. - See Attachment #1	DP - Curriculum and Assessment	Scheduled Meetings held each term
1.1.8	Continue the process of developing progressive and culturally responsive schemes of work. Both Year 9 and Year 10 schemes to completed by Term 4, 2019.	DP - Teaching and Learning	All Schemes reviewed by end of Term 4
1.1.9	Ensure the Reading progressions are added to the schemes of work with exemplars.	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	Progressions reflected in schemes
1.1.10	Learning Intentions and Success Criteria to be used consistently across all faculties.	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	Learning Intentions and Success Criteria used in all Faculties
1.1.11	Faculties will become familiar with the relevant aspects of the Learning Progressions Framework (PLD to be provided)	AP - Teacher Development and Special Learning Programmes	PLD Provided
1.1.12	Use the appropriate metacognitive strategies to assist in developing student agency. (PLD to be provided)	AP - Teacher Development and Special Learning Programmes	PLD Provided
1.1.13	Continue to explore alternative models of assessment.	DP-Curriculum and Assessment	Alternative models explored
1.1.14	Use effective feedback to identify next learning steps (PLD to be provided)	AP - Teacher Development and Special Learning Programmes	PLD Provided
1.1.15	Develop means to report on student progress through the curriculum levels. AsTTle Graphs and other data converted to "box and whiskers" graphs	DP-Curriculum and Assessment	Workshop provided
1.1.16	Use a consistent rubric across all learning areas to award credits for book work based on progression.	DP-Curriculum and Assessment	Rubric developed for use in all Faculties
1.1.17	Establish the use of Curriculum Levels when recording results in Kamar	DP-Curriculum and Assessment	Curriculum Levels used
1.1.18	Share best practice across Faculties by having a workshop component at ALoL meetings	DP-Curriculum and Assessment	Best practice sharing at each ALoL meeting takes place

Key

Achieved

Partly achieved

Not achieved

1.1.19	Develop a common format for reporting at ALoL end of year meeting in 2019	DP-Curriculum and Assessment	Common report format meeting used at EOY meeting
Col's	<p>The In-School CoL Leaders group to build connections with all Leaders of Learning and Assistant Leaders of Learning to ensure that each action plan is shared, explained and implemented. The implementation of these action plans will assist in raising the achievement levels of our Maori and Pasifika students.</p> <ol style="list-style-type: none"> 1. Enhancing Numeracy Skills 2. Enhancing Literacy 3. Aiming for Excellence 4. Supported Learning Programme 5. Attendance and Engagement 6. Digital Fluency <p>- See Attachment #2</p>	DP - Teaching and Learning	Scheduled meetings held each Term
1.1.20	2019 Action Plans for all CoL positions to be submitted by Friday 29 March 2019.	DP - Teaching and Learning	Action plans submitted
1.1.21	Establish a forum for in school CoL positions to meet and share their action plans with Leaders of Learning and Assistant Leaders of Learning.	Principal	Combined meeting held Term 1 and Term 3
1.1.22	Establish positive connections with the Cross School CoL Leaders and other in school CoL leaders across our Kahui Ako.	AP - Teacher Development and Special Learning Programmes	Connections established
1.1.23	Develop appropriate classroom iconography for CoL positions.	DP- Student Support	Iconography displayed in all classrooms
1.1.24	Continue to progress the Write That Essay strategies during 2019 through the CoL Literacy role.	AP - Teacher Development and Special Learning Programmes	Write that Essay further progressed in 2019
1.1.25	Promote the transfer of Numeracy skills into all Learning Areas	DP - Teaching and Learning with CoL Numeracy	Numeracy skills captured in all schemes in Junior School

Key

Achieved

Partly achieved

Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
1.2.1	To achieve a school wide attendance rate of 90% plus.	DP - Student Support	Target achieved
	2019 Specific Aims - Based on EOY Guidance Co-Construction	Responsibility	Measures
Guidance	We will implement a consistent process at all year levels for monitoring and reporting on attendance. We will also work closely with House Group Tutors to implement robust monitoring of attendance and achievement. By using our school values and gamification we will improve attendance and engagement at House Group. These actions will improve the academic outcomes for Maori and Pasifika students. - See Attachment #3	DP - Student Support	Scheduled Meetings held each Term.
1.2.2	Deans to run a full staff meeting focussed on the role of the House Group Tutor.	Principal	Meeting Scheduled
1.2.3	All Deans to carry out the same protocols for monitoring attendance.	DP - Student Support	Protocols established
1.2.4	Introduction of Class Craft.	DP - Student Support	Class Craft explored
1.2.5	Develop the House Group Teachers Handbook.	DP - Student Support	Handbook established
1.2.6	Upskill the Attendance Officers in the use of Kamar and the Te Honoa Toi shared document.	DP - Student Support	PLD held
1.2.7	Attendance letters to be sent more than once per week.	DP - Student Support	Weekly sending established
1.2.8	Use the Text system to send Attendance Letters.	DP - Student Support	Text system used
1.2.9	Revise the House Group Tutor PMAS document.	DP - Teaching and Learning	Document revised
1.2.10	Deans to visit at least 2 House Groups every week.	DP - Student Support	Regular House Group visits take place
1.2.11	Appoint House Group Captains	Year Level Deans	Badges awarded
1.2.12	Investigate the possibility of establishing a Breakfast Club and the provision of Afternoon Tea at Te Honoa Toi.	DP - Student Support Year 9 Dean	Breakfast club operates in Term 1

Key

Achieved

Partly achieved

Not achieved

1.2.13	Update the Academic Review Day booklets - personalised to suit each year level.	DP - Teaching and Learning	Booklets updated
1.2.14	Gmail to be on all student devices.	DP - Teaching and Learning	Gmail installed on student devices
1.2.15	Establish MSB Duty Deans to DP's corridor given resignation of AP - MSB	Principal	MSB system operates effectively
1.2.16	Establish a CoL Role around Attendance and Engagement	Principal	CoL Position established and chronic low attendance addressed

Key

Achieved

Partly achieved

Not achieved

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 / Annual Goals	Responsibility	Measures
1.3.1	To have 90% of Teaching Staff participate in a school co-curricular activity, be it sporting or cultural.	DP - Student Support with Director of Sport and HOD Performing Arts	Target met
1.3.2	To have a 65% plus student participation rate in student co-curricular activities.	DP - Student Support with Director Sport and HOD Performing Arts	Target met
1.3.3	To maintain a Top Ten National ranking in three sporting codes annually.	Director of Sport	Target met
	2019 Specific Aims - Based on EOY Head of House Co-Construction	Responsibility	Measures
HoH	We will develop an invigorating and enjoyable Inter House Competition that engages students and staff and promotes full involvement in school activities. - See Attachment #4	DP-Curriculum and Assessment with Head of House's and Director of Sport	Revised InterHouse Competition in 2019
1.3.4	House Captains to regularly meet	DP-Curriculum and Assessment	Meeting held each Term
1.3.5	Re- introduce House Group Captains and establish responsibilities.	DP - Student Support with Head of House's	Captains established in Term 1
1.3.6	Staff duties to be very carefully monitored and SMT to be informed if an intervention is required.	DP - Student Support	Staff on Duty register established
1.3.7	Staff to attend House practices.	DP-Student Support with Head of House's	Staff regularly attend House Practices
1.3.8	Roll call to be taken at House practices and big inter-house events.	DP-Student Support with Head of House's	Roll taken at Practices
1.3.9	School calendar to reflect 2 inter-house events per term, as well as, 1 big event per term 1, 2 & 3.	DP-Curriculum and Assessment with Director of Sport	Reduced schedule established
1.3.10	A calendar to be issued every term.	DP-Curriculum and Assessment with Director of Sport	Calendar issued Week 1 each Term

Key

Achieved

Partly achieved

Not achieved

1.3.11	Allow for a 4 week lead in to Choral and Haka competitions. Planning to be started prior to the practices starting.	DP-Curriculum and Assessment with Director of Sport	Lead in provided
1.3.12	A Head of House Meeting will be scheduled for each term.	Principal	HOH meeting scheduled
1.3.13	Heads of House to set up a meeting with Senior students and their House Group Tutors.	DP-Curriculum and Assessment	Meeting held each term
1.3.14	A bell is to be installed near the Basketball court.	Principal	Bell established
1.3.15	Team bibs to be purchased for inter-house events.	Director of Sport	House bibs established

Key

Achieved

Partly achieved

Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
1.4.1	To monitor and enhance both student appearance and behaviour whilst travelling to and from school both morning and afternoon.	DP - Student Support with Heads of Houses	Evidence of student appearance improved
	2019 Specific Aims - Based on EOY Head of House Co-Construction	Responsibility	Measures
1.4.2	Staff must support our uniform initiative by checking uniform at House Group every morning and passing on any issues to the SMT.	DP - Student Support	House Group more effective in uniform checking process
1.4.3	Morning uniform runs to continue.	DP - Student Support	HoH's maintain before school uniform runs

Key

Achieved

Partly achieved

Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
1.5.1	To continue to promote the "Managing Student Behaviour" Model (MSB) to increase teacher consistency and effectiveness.	DP - Student Support	MSB measures e.g Referrals, Stand-downs etc
	2019 Specific Aims - from EOY Leadership Co-construction	Responsibility	Measures
1.5.2	To establish an effective Anger Management programme in the School via Chaplain and Guidance Counsellor.	Guidance Counsellor with Chaplain	Anger Management course for students held each term.
1.5.3	To explore Adventure Therapy options for "disengaged" students e.g Longboards	Guidance Counsellor	Guidance Counsellor to report on feasibility
1.5.4	To train Chaplain as a Lead for the Travellers Programme and offer Programme through Junior School in Term 1	Chaplain with Guidance Counsellor	Travellers Programme offered and completed
1.5.5	To decrease lunchtimes after Senior Prizegiving to 25minutes to enhance a positive end to the school year.	DP - Curriculum and Assessment	Shortened lunchtimes operate in Term 4
1.5.6	To review, given the change in the MSB Team the role of the Pastoral Committee	DP - Student Support	Review to take place start of year
1.5.7	To introduce two Duty Deans to support DP-SS/DP-C&A and staff with MSB in place of AP-MSB	Principal	Duty Deans established
1.5.8	Formal EOY Meeting of Leadership Group held in Term 4	Principal	EOY meeting held
1.5.9	Ensure all key documents updated for 2019: - Staff Handbook - Emergency Procedures - House Group Handbook - ARD Booklet - Management Documents	Principal	Documents updated and tabled by end of February 2019

Key

Achieved

Partly achieved

Not achieved

2. Teachers and Their Teaching

Objective:

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

	Benchmark Aims / Annual Goals	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 with SCT	Target met
2.1.2	To develop a further understanding of Leaders of Learning and Assistant Leaders of Learning on what constitutes discursive interaction/discursive practice through specific Staff PLD Programme.	DP - Teaching and Learning with SCT	PLD for LoL held
	2019 Specific Aims - Based on EOY Leaders of Learning Co-Construction		
LoL's	We will increase student agency by increasing metacognition in students and implementing a process for tracking progress through specific learning steps and progress through the elements of assessment tasks. We will also focus on developing the use of effective and appropriate teaching strategies in our faculties by using the Effective Teaching profile as a means to measure discursive practice and student engagement. These actions will improve submission rates and increase the achievement levels of all of our students but particularly Maori and Pasifika Students. - See Attachment #5	DP - Teaching and Learning	Scheduled meetings held each term
2.1.3	Share best practice of individual student tracking systems across faculties	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	Best practices shared
2.1.4	Focus on developing use of metacognitive strategies by students (PLD to be provided)	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	PLD Provided

Key

Achieved

Partly achieved

Not achieved

2.1.5	Explore the reinstatement of the Te Kotahitanga observation process which measures student engagement, work completion, discursive interactions and use of effective teaching strategies to develop effective and passionate teachers.	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	Te Kotahitanga observation reinstated in Terms 1 & 3
2.1.6	Collect student voice during the observation process and use this alongside the observation evidence to set achievable, personal goals for teachers.	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	Student voice collected
2.1.7	Work on at least one cross- curricular assessment	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	Cross-curricular programme established
2.1.8	Promote student agency using the principles of Visible Learning	DP - Teaching and Learning with AP - Teacher Development and Special Learning Programmes	PLD held Term 1
2.1.9	Promote the integration of Digital Fluency and the development of eBooks in all Learning areas through a CoL position	Principal with DP - Teaching and Learning	CoL position established
2.1.10	Promote bilingual terminology in all Faculty documentation	DP - Teaching and Learning with LoL Maori	Bilingual terminology evident
2.1.11	Review number of credits offered in the junior school to retain quality	DP - Teaching and Learning	Review completed by the end of Term 1
2.1.12	Review assessments schedule and the assessment process generally across all learning areas in the Junior School	DP-Curriculum and Assessment with DP - Teaching and Learning	Review completed by the end of Term 1

Key

Achieved

Partly achieved

Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
2.2.1	To ensure co-construction meetings at all levels are held in Term 1 and Term 4.	Principal	Term 1 meetings held Term 4 meetings held
	2019 Specific Aims	Responsibility	Measures
2.2.2	Undertake faculty reviews as per BOT Faculty Review Schedule, Namely in 2019: <i>a. Term 1 Guidance/SL Programmes/Careers & Transition/Awhina</i> <i>b. Term 2 Hostel</i> <i>c. Term 3 Science</i> <i>d. Term 4 Te Reo Māori</i>	DP-Curriculum and Assessment	a. Faculty Review Held b. Faculty Review Held c. Faculty Review Held d. Faculty Review Held
2.2.3	Undertake Faculty Action Planning Meetings in 2019 as per schedule : Term 3, 2019 Week 1 Mathematics Week 2 Science Week 3 Social Sciences Week 4 English Week 5 Technology Week 6 Maori Week 7 PE/OE/Health Week 8 Guidance Week 9 Music/Art - The Arts Week 10 Hostel	Principal	Faculty Action Planning Meetings Held
2.2.4	Complete Annual Curriculum Review document	DP-Curriculum and Assessment	Review tabled at BOT Meeting 3 (Term 2)

Key

Achieved

Partly achieved

Not achieved

3. School Systems and Institutions

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
3.1.1	To pursue both whanau and student voice annually.	DP - Teaching and Learning	Whanau/Student voice collected
	2019 Specific Aims - Based on EOY Leadership Co-Construction		
3.1.2	Promote School Values as a living code within the school	Principal	Measures Students know and understand the six values
3.1.3	Continue to unpack Te Rangihakahaka for staff and the school	Principal with LoL Maori	Te Arawa specific context apparent throughout the school.
3.1.4	Continue to develop through the annual Matariki Day PLD Programme a meaningful cultural responsiveness Action Plan	Principal with LoL Maori	Matariki Day programme delivered.

Key

Achieved

Partly achieved

Not achieved

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 focus on the enrolment of students into Year 9 from Rotorua Intermediate School
 - A focus on ensuring the Hostel is fully subscribed

	Benchmark Aims / Annual Goals	Responsibility	Measures
3.2.1	To seek 200+ Year 9 enrolments for 2020.	Year 9 Dean	Target met
3.2.2	To seek 100+ Year 9 enrolments from RIS for 2020.	Year 9 Dean	Target met
3.2.3	To seek 25+ Year 9 enrolments in the hostel for 2020.	Director of Boarding	Target met
3.2.4	To ensure 110+ students enrolled in Tai Mitchell Hostel are full fee payers.	Director of Boarding	Target met
	2019 Specific Aims	Responsibility	Measures
3.2.5	Continue to support the Rotorua Central Col./Kahui Ako	Principal with AP - Teacher Development and Special Learning Programmes	CoL meetings and programme regularly supported.

Key

Achieved

Partly achieved

Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
3.3.1	To develop strategies to ensure 90% + of students attend Academic Review Days in Term 1 and Term 3.	DP - Teaching and Learning	Target met
	2019 Specific Aims	Responsibility	Measures
3.3.2	Continue to enhance positive and well balanced community communication through Facebook/Instagram/Other/Social Media	Marketing and Communications Managers	Media report provided for each Board Meeting.

Key

 Achieved

 Partly achieved

 Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	Responsibility	Measures
3.4.1	To annually enhance the school environment to better meet student needs and the requirements of Modern Learning Environments	Principal	Annual property development plans met.
	2019 Specific Aims - Based on Property Committee Co-Construction		
3.4.2	Field Seating / Grandstand - Progress design/tender process/MOE approval with a planned 2019 commencement	Principal	Project commences
3.4.3	MC Roof - Progress design/tender process/MOE approval with a planned 2019 commencement	Principal	Project commences
3.4.4	Science Faculty - Continue to lobby for renewed progress on this stalled project	Principal	MOE and Ministers lobbied
3.4.5	Golf Range - Netting, Turf and Shelter replaced as 5YA project	Principal	Project completed
3.4.6	Toilets Upgrade - Progress design/tender process/MOE approval with a planned 2019 commencement, Library/Gym/B Block/Jubilee Quad/Whare	Principal	Project commences
3.4.7	Annual upgrades - Classroom MLE Furniture, B14, B15, B1, G3, W3, W4, MC3 - Classroom IT Systems, B14, B15, W3, W4, G3, B1, A3	Principal	Upgrades completed
3.4.8	Hall Deck - Explore through DVC deck designs	Principal	Level 3 DVC designs completed
3.4.9	Lighting Upgrade, A Block, C Block	Property Manager	Project completed
3.4.10	Shade Cover - Between Science and Canteen - Golf Range	Property Manager	Project completed
3.4.11	Reconfigure M3 as a regular but MLE Teaching space	Principal	Project completed
3.4.12	Establish computer suite in English Faculty	Principal	Project completed

Key

Achieved

Partly achieved

Not achieved

Objective:

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

	Benchmark Aims / Annual Goals	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
	2019 Specific Aims	Responsibility	Measures
3.5.3	Reduce Hostel loan by end of 2019 to \$500,000 or less	Principal	Hostel loan reduced
3.5.4	Monitor each code/team/trip to ensure appropriate fee collection taken place to ensure financial viability	Business Manager	Teams and trips financially neutral
3.5.5	Achieve Charity Funding of \$125,000 plus in 2019	Business Manager	Target met

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.

	2019 Specific Aims	Responsibility	Measures
3.6.1	<p>3. GO GOVERNANCE GO1 Board of Trustees GO3 Meeting Standard Orders GO4 Trustee Code of Ethics GO14 Student Guidance and Support GO15 Abuse GO17 Prescription Drugs GO20 Food and Nutrition GO26 Child Protection Policy</p> <p>PR PROPERTY MANAGEMENT PR1 Health and Safety PR7 Education Outside the Classroom</p> <p>PE PERSONNEL MANAGEMENT PE1 Privacy Act PE2 Protected Disclosures Act 2000 PE3 Equal Employment Opportunity PE4 Equity PE5 Appointments PE6 Police Vetting PE7 Staff Development and Appraisal PE8 Principal's Appraisal PE9 Advice and Guidance Procedure - Competency PE10 Leave PE11 Harassment PE12 Timetable</p>	Principal and Board of Trustees	Policies Reviewed

Key

Achieved

Partly achieved

Not achieved

3.6.2	<p>To ensure that the following documents are tabled at the February Board Meeting.</p> <ul style="list-style-type: none"> A. 2019 Management Document B. 2019 Budget C. 2019 Annual Plan D. 2019 Charter E. 2018 Annual Plan Report 	Principal	Documents tabled
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Key

 Achieved

 Partly achieved

 Not achieved



Rotorua Boys' High School

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

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Rotorua
New Zealand

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Regarding Kiwisport Funding 2019

The Kiwisport funding of \$21550.01 received by the government is a vital resource to maintain sport and activity interests at Rotorua Boys High School.

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

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

His roles include facilitation of;
Inter house competition.
Liaising with visiting sports teams.
Preparation of sports days and tournaments.
Collection and itemising of sports resources.
Maintenance and co-ordination of gym facilities.
Assistances in the Rotorua Boys High School outdoor education program.
Rugby administrator in school.

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

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

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

Regards

Gordon Hunt
HOD Sport
Rotorua Boys High School