

SOUTHLAND BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 404

Principal: Simon Coe

School Address: 181 Herbert Street, Invercargill 9810

School Postal Address: P O Box 1543, Invercargill 9840

School Phone: (03) 211 3003

School Email: mail@sbhs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/
Janice Ormsby	Chair Person	Elected	May-22
Simon Coe	Principal	ex Officio	
Sarah Brown	Deputy Chair	Co-opted	May-21
Cam Froude	Parent Rep	Elected	May-22
Amy Kubrycht	Parent Rep	Elected	May-22
Emma Smail	Parent Rep	Elected	May-22
Paul Stirling	Parent Rep	Elected	May-22
Charleen Withy	Parent Rep	Co-opted	May-21
Jackson Ronald	Student Rep	Elected	Sep-21
Warren Ruwhiu	Staff Rep	Elected	May-22
George Heenan	Student Rep	Elected	Resigned Sept 20

Accountant / Service Provider: Jo Keary

SOUTHLAND BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Southland Boys' High School

Statement of Responsibility

For the year ended 31 December 2020

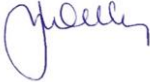
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

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

Janice Ormsby
Full Name of Board Chairperson



Signature of Board Chairperson

27 May 2021

Date:

Simon Coe
Full Name of Principal



Signature of Principal

27 May 2021

Date:

Southland Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	10,188,583	9,144,778	8,590,839
Locally Raised Funds	3	803,461	829,229	1,199,537
Interest income		1,438	4,900	5,583
Hostel	4	756,728	831,607	903,697
International Students	5	38,539	30,000	32,344
Other Revenue		37,930	-	-
		<u>11,826,679</u>	<u>10,840,514</u>	<u>10,732,000</u>
Expenses				
Locally Raised Funds	3	833,476	474,093	768,059
Hostel	4	726,330	796,670	802,012
International Students	5	488	1,095	1,764
Learning Resources	6	6,560,906	6,550,667	6,205,503
Administration	7	673,739	516,537	453,126
Finance		23,839	28,560	34,123
Property	8	2,251,178	2,166,667	2,166,737
Depreciation	9	310,789	263,227	292,465
Loss on Disposal of Property, Plant and Equipment		77,971	-	2,136
		<u>11,458,716</u>	<u>10,797,516</u>	<u>10,725,925</u>
Net Surplus / (Deficit) for the year		367,963	42,998	6,075
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>367,963</u>	<u>42,998</u>	<u>6,075</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.

Southland Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,648,918</u>	<u>1,648,918</u>	<u>1,587,467</u>
Total comprehensive revenue and expense for the year		367,963	42,998	6,075
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	22,111
Contribution - SNUP				33,265
Equity at 31 December	26	<u>2,016,881</u>	<u>1,691,916</u>	<u>1,648,918</u>
Retained Earnings		2,016,881	1,691,916	1,648,918
Equity at 31 December		<u>2,016,881</u>	<u>1,691,916</u>	<u>1,648,918</u>

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

Southland Boys' High School Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	10	1,127,236	588,254	361,603
Accounts Receivable	11	634,521	413,819	413,819
GST Receivable		60,761	45,132	45,134
Prepayments		28,122	30,582	30,582
Inventories	12	53,865	51,105	51,105
Investments	13	306	299	299
Funds due for Capital Works Projects	20	44,004	-	-
		<u>1,948,815</u>	<u>1,129,191</u>	<u>902,542</u>
Current Liabilities				
Accounts Payable	15	950,435	520,082	520,082
Borrowings - Due in one year	16	-	24,398	24,398
Revenue Received in Advance	17	82,154	31,641	31,641
Provision for Cyclical Maintenance	18	269,191	-	-
Finance Lease Liability - Current Portion	19	106,656	107,028	125,690
Funds held for Capital Works Projects	20	431,953	21,443	21,443
		<u>1,840,389</u>	<u>704,592</u>	<u>723,254</u>
Working Capital Surplus/(Deficit)		108,427	424,599	179,288
Non-current Assets				
Property, Plant and Equipment	14	2,018,026	1,680,910	1,944,136
		<u>2,018,026</u>	<u>1,680,910</u>	<u>1,944,136</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	18	35,613	329,695	283,579
Finance Lease Liability	19	73,959	83,898	190,926
		<u>109,572</u>	<u>413,593</u>	<u>474,505</u>
Net Assets		<u>2,016,881</u>	<u>1,691,916</u>	<u>1,648,918</u>
Equity	26	<u>2,016,881</u>	<u>1,691,916</u>	<u>1,648,918</u>

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

Southland Boys' High School Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,757,923	2,007,787	2,028,708
Locally Raised Funds		829,506	829,229	1,183,489
Hostel		770,853	831,607	925,670
International Students		36,704	30,000	20,925
Goods and Services Tax (net)		(10,218)	-	(14,404)
Payments to Employees		(1,361,003)	(1,380,279)	(1,565,759)
Payments to Suppliers		(2,141,149)	(1,958,012)	(2,195,006)
Cyclical Maintenance Payments in the year		(20,713)	-	-
Interest Paid		(23,839)	(28,560)	(34,123)
Interest Received		1,438	4,900	5,635
Net cash from Operating Activities		839,501	336,672	355,136
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,304
Purchase of PPE (and Intangibles)		(295,310)	-	(87,450)
Purchase of Investments		(7)	-	(14)
Net cash from Investing Activities		(295,316)	-	(86,160)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	22,111
Finance Lease Payments		(156,733)	(110,021)	(108,831)
Loans Received/ Repayment of Loans		(24,398)	-	(34,935)
Funds Held for Capital Works Projects		402,579	-	21,443
Net cash from Financing Activities		221,448	(110,021)	(100,211)
Net increase/(decrease) in cash and cash equivalents		765,633	226,651	168,765
Cash and cash equivalents at the beginning of the year	10	361,603	361,603	192,839
Cash and cash equivalents at the end of the year	10	1,127,236	588,254	361,603

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..

Southland Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Southland Boys High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 18.

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. Finance leases are disclosed at note 19.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the 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	5-50 years
Furniture & Equipment	5-10 years
Artwork	Nil
Plant & Machinery	4-20 years
Minor Equipment	4-20 years
Major Equipment	5-20 years
Sport Equipment	4-20 years
Electronic Equipment	3-10 years
Library Resources	12.5% Diminishing value
Information & Communication Technology	3-5 years
Office Equipment	5-10 years
Motor Vehicles	5 years
Leased Assets	3-8 years
Hostel Buildings & Fittings	5-50 years

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

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) Provision for Cyclical Maintenance

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

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

q) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

r) 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.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,121,328	1,956,856	1,844,157
Teachers' Salaries Grants	5,632,781	5,528,682	5,019,797
Use of Land and Buildings Grants	1,686,441	1,592,640	1,592,637
Other MoE Grants	643,054	45,600	65,610
Other Government Grants	104,980	21,000	68,638
	<u>10,188,583</u>	<u>9,144,778</u>	<u>8,590,839</u>

The school has not opted into the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$16,440 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	59,494	53,000	84,178
International Travel Donations	-	-	129,785
Activities	234,020	200,000	226,518
Trading	214,888	216,000	256,007
Fundraising	17,988	20,000	33,278
Other Revenue	124,980	170,229	225,605
Curriculum Contributions	152,090	170,000	244,166
	<u>803,461</u>	<u>829,229</u>	<u>1,199,537</u>
Expenses			
Activities	515,928	200,000	224,838
Trading	215,900	215,000	235,754
International Travel	-	-	129,785
Other Locally Raised Funds Expenditure	101,647	59,093	177,682
	<u>833,476</u>	<u>474,093</u>	<u>768,059</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(30,015)</u>	<u>355,136</u>	<u>431,478</u>

6. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	216,104	312,000	250,197
Equipment Repairs	3,398	4,000	7,020
Information and Communication Technology	131,519	129,772	138,537
Library Resources	283	4,500	1,369
Employee Benefits - Salaries	6,202,501	6,085,395	5,795,178
Staff Development	7,101	15,000	13,202
	<u>6,560,906</u>	<u>6,550,667</u>	<u>6,205,503</u>

7. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,331	8,800	8,244
Board of Trustees Fees	2,430	2,870	3,880
Board of Trustees Expenses	12,007	9,000	21,284
Communication	28,786	18,750	23,768
Consumables	10,547	23,800	11,780
Operating Lease	5,063	20,000	9,183
Legal Fees	79,064	65,000	27,388
Other	65,842	52,563	61,374
Employee Benefits - Salaries	275,287	297,529	268,548
Insurance	15,367	15,025	15,677
Service Providers, Contractors and Consultancy Settlement	2,500	3,200	2,000
	168,514	-	-
	<u>673,739</u>	<u>516,537</u>	<u>453,126</u>

8. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	17,625	14,468	14,501
Consultancy and Contract Services	208,594	199,572	196,831
Cyclical Maintenance Provision	41,938	46,116	41,938
Grounds	21,171	15,800	23,488
Heat, Light and Water	110,885	123,000	116,788
Rates	7,598	6,436	6,962
Repairs and Maintenance	58,702	70,000	74,929
Use of Land and Buildings	1,686,441	1,592,640	1,592,637
Security	585	6,100	4,630
Employee Benefits - Salaries	97,639	92,535	94,034
	<u>2,251,178</u>	<u>2,166,667</u>	<u>2,166,737</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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	24,454	20,000	23,290
Furniture & Equipment	23,745	20,000	21,821
Plant & Machinery	22,457	19,000	20,525
Minor Equipment	2,180	1,500	2,354
Major Equipment	10,835	9,000	10,610
Sport Equipment	4,553	3,500	5,115
Electronic Equipment	15,316	10,000	11,942
Library Resources	5,961	3,702	6,443
Information & Communication Technology	15,614	3,000	6,025
Office Equipment	160	200	160
Motor Vehicles	10,784	10,000	10,784
Leased Assets	119,683	110,000	119,810
Hostel Buildings & Fittings	55,047	53,325	53,585
	310,789	263,227	292,465
	310,789	263,227	292,465

10. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	1,100	1,100	1,100
Bank Current Account	132,979	335,504	108,853
Bank Call Account	993,157	251,650	251,650
Cash and cash equivalents for Cash Flow Statement	1,127,236	588,254	361,603
	1,127,236	588,254	361,603

Of the **\$1,127,236** Cash and Cash Equivalents, **\$425,410** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2021** on Crown owned school buildings under the School's capital works projects.

11. Accounts Receivable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	71,799	59,622	59,622
Receivables from the Ministry of Education	129,260	-	-
Teacher Salaries Grant Receivable	433,462	354,197	354,197
	634,521	413,819	413,819
	634,521	413,819	413,819
Receivables from Exchange Transactions	71,799	59,622	59,622
Receivables from Non-Exchange Transactions	562,722	354,197	354,197
	634,521	413,819	413,819
	634,521	413,819	413,819

12. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	53,461	50,316	50,316
Canteen	404	789	789
	<u>53,865</u>	<u>51,105</u>	<u>51,105</u>

13. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	306	299	299
	<u>306</u>	<u>299</u>	<u>299</u>
Total Investments	<u>306</u>	<u>299</u>	<u>299</u>

14. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	163,327	3,927	-	-	(24,454)	142,800
Furniture & Equipment	81,138	38,234	-	-	(23,745)	95,627
Artwork	53,800	-	-	-	-	53,800
Plant & Machinery	59,536	25,896	-	-	(22,457)	62,975
Minor Equipment	4,606	1,184	-	-	(2,180)	3,610
Major Equipment	32,435	39,399	-	-	(10,835)	60,999
Sport Equipment	15,304	1,391	-	-	(4,553)	12,142
Electronic Equipment	23,060	44,554	-	-	(15,316)	52,298
Library Resources	45,103	5,254	(2,666)	-	(5,961)	41,730
Information & Communication Technology	8,463	97,986	-	-	(15,614)	90,835
Office Equipment	311	-	-	-	(160)	151
Motor Vehicles	27,715	-	-	-	(10,784)	16,931
Leased Assets	302,320	74,331	(75,305)	-	(119,683)	181,663
Hostel Buildings & Fittings	1,127,018	44,394	-	-	(55,047)	1,116,365
WIP Heating System (Hostel)	-	86,100	-	-	-	86,100
Balance at 31 December 2020	<u>1,944,136</u>	<u>462,650</u>	<u>(77,971)</u>	<u>-</u>	<u>(310,789)</u>	<u>2,018,026</u>

14. Property, Plant and Equipment

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	408,480	(265,680)	142,800
Furniture & Equipment	962,017	(866,390)	95,627
Artwork	53,800	-	53,800
Plant & Machinery	433,401	(370,427)	62,975
Minor Equipment	252,866	(249,256)	3,610
Major Equipment	308,032	(247,032)	60,999
Sport Equipment	127,353	(115,211)	12,142
Electronic Equipment	653,914	(601,616)	52,298
Library Resources	88,775	(47,045)	41,730
Information & Communication Technology	1,246,033	(1,155,199)	90,835
Office Equipment	59,049	(58,899)	151
Motor Vehicles	53,922	(36,990)	16,931
Leased Assets	374,125	(192,463)	181,663
Hostel Buildings & Fittings	2,016,099	(899,734)	1,116,365
WIP Heating System (Hostel)	86,100	-	86,100
Balance at 31 December 2020	7,123,967	(5,105,940)	2,018,026

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	126,929	59,688	-	-	(23,290)	163,327
Furniture & Equipment	79,307	23,652	-	-	(21,821)	81,138
Artwork	53,800	-	-	-	-	53,800
Plant & Machinery	79,112	949	-	-	(20,525)	59,536
Minor Equipment	6,960	-	-	-	(2,354)	4,606
Major Equipment	40,002	3,043	-	-	(10,610)	32,435
Sport Equipment	20,419	-	-	-	(5,115)	15,304
Electronic Equipment	20,533	14,469	-	-	(11,942)	23,060
Library Resources	45,960	6,448	(862)	-	(6,443)	45,103
Information & Communication Technology	11,188	3,300	-	-	(6,025)	8,463
Office Equipment	471	-	-	-	(160)	311
Motor Vehicles	41,940	-	(3,441)	-	(10,784)	27,715
Leased Assets	222,577	199,553	-	-	(119,810)	302,320
Hostel Buildings & Fittings	1,171,438	9,165	-	-	(53,585)	1,127,018
Balance at 31 December 2019	1,920,636	320,267	(4,303)	-	(292,465)	1,944,136

14. Property, Plant and Equipment

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	404,553	(241,227)	163,327
Furniture & Equipment	923,782	(842,644)	81,138
Artwork	53,800	-	53,800
Plant & Machinery	407,505	(347,969)	59,536
Minor Equipment	251,682	(247,076)	4,606
Major Equipment	268,633	(236,197)	32,435
Sport Equipment	125,962	(110,658)	15,304
Electronic Equipment	612,549	(589,489)	23,060
Library Resources	88,768	(43,665)	45,103
Information & Communication Technology	1,149,319	(1,140,856)	8,463
Office Equipment	59,049	(58,738)	311
Motor Vehicles	53,922	(26,206)	27,715
Leased Assets	520,346	(218,026)	302,320
Hostel Buildings & Fittings	2,017,627	(890,609)	1,127,018
Balance at 31 December 2019	6,937,497	(4,993,361)	1,944,136

15. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	466,569	105,430	105,430
Accruals	10,831	10,089	10,089
Employee Entitlements - Salaries	433,462	354,197	354,197
Employee Entitlements - Leave Accrual	39,573	50,366	50,366
	<u>950,435</u>	<u>520,082</u>	<u>520,082</u>
Payables for Exchange Transactions	950,435	520,082	520,082
	<u>950,435</u>	<u>520,082</u>	<u>520,082</u>

The carrying value of payables approximates their fair value.

16. Borrowings

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Due in One Year	-	24,398	24,398
	<u>-</u>	<u>24,398</u>	<u>24,398</u>

17. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	-	1,835	1,835
Hostel Fees	36,098	21,973	21,973
Other	46,056	7,834	7,834
	<u>82,154</u>	<u>31,641</u>	<u>31,641</u>

18. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	283,579	283,579	241,641
Increase/ (decrease) to the Provision During the Year	41,938	46,116	41,938
Use of the Provision During the Year	(20,713)	-	-
Adjustment to the Provision			
Provision at the End of the Year	<u>304,804</u>	<u>329,695</u>	<u>283,579</u>
Cyclical Maintenance - Current	269,191	-	-
Cyclical Maintenance - Term	35,613	329,695	283,579
	<u>304,804</u>	<u>329,695</u>	<u>283,579</u>

19. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	124,376	107,028	150,613
Later than One Year and no Later than Five Years	83,624	83,898	210,310
	<u>208,000</u>	<u>190,926</u>	<u>360,923</u>

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:

		Opening	Receipts		BOT	Closing
	2020	Balances	from MoE	Payments	Contributions	Balances
		\$	\$	\$		\$
Storm water, heating & asbestos removal	<i>in progress</i>	-	170,000	(76,607)	-	93,393
Learning co-ordinator space repurpose	<i>in progress</i>	-	45,000	(1,932)	-	43,068
Synthetic turf development	<i>in progress</i>	-	360,000	(107,124)	-	252,876
Roof & wall cladding replacement	<i>in progress</i>	21,443	-	(65,447)	-	(44,004)
Classroom ILE modernisation	<i>in progress</i>	-	42,616	-	-	42,616
Totals		21,443	617,616	(251,110)	-	387,949

Represented by:

Funds Held on Behalf of the Ministry of Education	431,953
Funds Due from the Ministry of Education	(44,004)
	<u>387,949</u>

	2019	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
Roof & wall cladding replacement	<i>in progress</i>	-	88,115	(66,672)	-	21,443
		-	88,115	(66,672)	-	21,443

21. Related Party Transactions

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

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

22. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,430	3,880
Full-time equivalent members	0.16	0.16
<i>Leadership Team</i>		
Remuneration	1,475,660	1,537,559
Full-time equivalent members	13	18
Total key management personnel remuneration	<u>1,478,090</u>	<u>1,541,439</u>
Total full-time equivalent personnel	<u>13.16</u>	<u>18.16</u>

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	8	-
110 - 120	2	1
120 - 130	1	-
	<u>11</u>	<u>1</u>

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

23. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry 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 2020, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(a) \$2,255,000 contract for wall and roof cladding to be completed in 2021, which will be fully funded by the Ministry of Education. \$88,115 has been received of which \$132,119 has been spent on the project to date.

(b) \$430,000 contract for synthetic turf development to be completed in 2021. This project is funded by the Ministry for \$400,000 and the Board of Trustees for \$30,000. \$360,000 has been received from the Ministry of which \$107,124 has been spent on the project to balance date; and

(c) \$207,500 contract for storm water and heating upgrades to be completed in 2021. The project is fully funded by the Ministry and \$170,000 has been received of which \$76,607 has been spent on the project to balance date.

(Capital commitments at 31 December 2019: \$88,115)

(b) Operating Commitments

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

(a) operating lease of computers;

	2020 Actual \$	2019 Actual \$
No later than One Year	411	23,160
Later than One Year and No Later than Five Years	103	41,228
	514	64,388

26. Managing Capital

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

27. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,127,236	588,254	361,603
Receivables	634,521	413,819	413,819
Investments - Term Deposits	306	299	299
Total Financial assets measured at amortised cost	<u>1,762,064</u>	<u>1,002,372</u>	<u>775,721</u>

Financial liabilities measured at amortised cost

Payables	950,435	520,082	520,082
Borrowings - Loans	-	24,398	24,398
Finance Leases	180,615	190,926	316,616
Total Financial Liabilities Measured at Amortised Cost	<u>1,131,050</u>	<u>735,406</u>	<u>861,096</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.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Southland Boys High School (the School). The Auditor-General has appointed me, Greg Thomas, using the staff and resources of BDO Invercargill, 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 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to

continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities 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 the title page and on pages 22 to 24, 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.



Greg Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sports. During 2020, the school received total Kiwisport funding of \$21,445.81 [excluding GST]. The funding was used to purchase netball team playing uniforms and funding the court setup. This included the purchase of posts and balls and adding additional markings for courts both indoors and outdoors. More additional wet weather jackets for sports' teams to use when competing in poor conditions. Sports equipment for all junior classes, as well as other sporting gear such as basketballs, tennis balls and rugby balls, which are available to students at lunch break to play with. There also runs in Term 4 a *'Have a Go Programme'*, which included orienteering, bumper balls, spin class, ten-pin bowling, golf driving range and squash. This was completed over a 6-week programme for Year 8s. Covid 19 had an impact on the number of students participating in organised sport, this year saw a decrease from 64% to 61% of the school roll participating in sport.

Teaching and Learning target in 2020:

10% increase in Merit and Excellence endorsements at NCEA

Students in year 7 and 8 will achieve at or above their expected curriculum level in Mathematics

What the results say:

NCEA

Level 1 NCEA Excellence endorsements improved from 18 in 2019 to 23 in 2020 an increase of 28% with merit endorsements going from 26 in 2019 to 43 in 2020, an increase of 65%.

Level 2 NCEA Excellence endorsements improved from 10 in 2019 to 11 in 2020 a 10% change and Merit endorsements from 15 in 2019 to 12 in 2020 a drop of 20%. This year level showed the most significant increase in student passes from 67 in 2019 to 103 in 2020. This is reflected in our overall pass rates of 81.3% at level 2 in 2020.

Level 3 Excellence endorsements improved from 3 in 2019 to 12 in 2020 a significant increase of 300% with Merit endorsements also increasing from 3 in 2019 to 5 in 2020 a 66% increase. Our overall pass rate at level 3 still remains low at 54.8%.

These results are showing the gradual change in consistent goal setting and raising expectations. This is especially apparent at level 2 in 2020. We are aware from further analysis that a large number of our starting cohort at level 3 do not finish the year and instead move into trade/employment or further training based on their level 2 results. Those that do go on are showing in the increases at Merit and Excellence level passes.

Year 7 and 8

Year 7 in 2019 show that 60% of students are at or above their curriculum levels and 72% of year 8 students.

These results are below what should be expected and the impact of COVID 19 on these young learners should not be underestimated.

The year 7 group were unable to spend time at the beginning of the year establishing routines of learning and no opportunity was available to engage with parents and meet the teacher to form the team environment in which boys thrive. This was corrected once school resumed but it is clear that too many of the boys had too much ground to make up in a single year. This cohort will have adapted curriculum in 2021 (as year 8) in order to help bridge these gaps. Available funding and support for these students was not readily available due to the high attendance and retention rates of our students.

The year 8 group showed more resilience to the changes having already established learning patterns from year 7 and having at least a historic family connection to the school.

Continued focus on this area is required with a shift from OTJ on curriculum area to a more individualised GPA tracking for students being implemented.

Pastoral Well being target in 2020:

5% further increase in attendance rates targeted especially to NCEA year levels

5% further reduction in stand down and suspension numbers related to a continued decrease in class room referrals and escalations.

What the results say:

The school as a whole has seen an increase in overall attendance rates as we move towards the target of 90% overall attendance. NCEA results have reflected the increased engagement in class especially at year 12.

A number of internal structural changes have been identified and into 2021 we will be implementing the following: an attendance dean position to track, monitor and maintain expected attendance levels, a school wide bell system to remove any doubt around timetable and class time, re establish the attendance requirements for co-curricular involvement that COVID 19 disrupted.

Suspension numbers reduced dramatically to a total of 3 in 2020. Stand down numbers continue to fall and the end of 2020 saw a further reduction of 8% over a comparable time in 2019.

Once again a number of factors have been identified and into 2021 an intervention space and committed teacher aid will be available for those students who need a reset from class. This will involve not only behaviour modification advice but learning analysis from our LSC to further investigate issues.

We will be teaching year 9 and 10 in mixed ability hub groups with common teaching staff and expectations whilst continuing to build the belonging of the house system and vertical 'big brother' tutor classes.