

GISBORNE INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number: 2566

Principal: Glen Udall

School Address: 156 Roebuck Road
Gisborne 4010

School Postal Address: PO Box 1252
Gisborne 4040

School Phone: 06 867 2246

School Email: admin@gisint.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/Expired
Theo Akroyd	Chairperson	Elected member	Resigned 3 Dec 2018
Josh Wharehinga	Parent Rep	Elected member	June 2019
Jo Haughey	Parent Rep	Elected member	June 2019
Tracey Stuart	Parent Rep	Elected member	June 2019
Anna Holdsworth	Parent Rep	Elected member	June 2019
Kate Long	Parent Rep	Co-opted member	June 2019
Glen Udall	Principal	Principal	
Stu Barclay	Staff Rep	Staff representative	Resigned July 2018
Carrie Barclay	Staff Rep	Staff representative	June 2019
Ailsa Cuthbert	Parent Rep	Co-opted member	June 2019

GISBORNE INTERMEDIATE

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Gisborne Intermediate

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Joanne Haughey
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

28.5.2019
Date:

Glen Udall
Full Name of Principal

[Signature]
Signature of Principal

28/5/2019
Date:

Gisborne Intermediate
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	3,803,331	3,979,525	4,082,236
Locally Raised Funds	3	565,410	510,890	559,203
Interest Earned		29,103	15,000	28,947
		<hr/>	<hr/>	<hr/>
		4,397,844	4,505,415	4,670,386
Expenses				
Locally Raised Funds	3	439,908	437,460	480,426
Learning Resources	4	2,700,439	2,827,419	2,705,264
Administration	5	209,449	212,400	198,593
Finance Costs		2,200	2,100	3,759
Property	6	904,604	1,012,500	1,030,824
Depreciation	7	107,869	65,000	121,976
		<hr/>	<hr/>	<hr/>
		4,364,469	4,556,879	4,540,842
Net Surplus / (Deficit) for the year		<hr/>	<hr/>	<hr/>
		33,375	(51,464)	129,544
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		33,375	(51,464)	129,544

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes



Gisborne Intermediate Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	735,492	735,491	605,948
Total comprehensive revenue and expense for the year	33,375	(51,464)	129,544
Capital Contributions from the Ministry of Education			
- Special Education Equipment Grant	774	-	-
- Furniture & Equipment Grant	15,679	-	-
Equity at 31 December	785,320	684,027	735,492

Reserved Equity

Reserved equity comprises funds that have been received by the School for specific purposes.

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

These funds arose from a gift from Di Nisbett of \$1,000 and are held for book vouchers to be purchased for the most improved reader for the annual prize giving as requested by the terms of the gift.

The school is not required to repay these funds.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Reserves			
Gift from Di Nisbett Opening Balance	1,000	1,000	1,000
Reserves at 31 December	1,000	1,000	1,000
Net movement in reserves (including trusts and bequests)	-	-	-
Retained Earnings	784,320	683,027	734,492
Reserves	1,000	1,000	1,000
Equity at 31 December	785,320	684,027	735,492

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Gisborne Intermediate Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	188,645	258,100	214,483
Accounts Receivable	9	154,564	163,000	165,886
GST Receivable		73,650	20,000	8,591
Prepayments		7,262	5,000	17,860
Inventories	10	37,196	33,000	24,779
Investments	11	688,150	500,000	829,306
		<u>1,149,467</u>	<u>979,100</u>	<u>1,260,905</u>
Current Liabilities				
Accounts Payable	13	250,831	228,316	219,693
Revenue Received in Advance	14	24,217	16,000	20,174
Provision for Cyclical Maintenance - Current Portion	15	62,335	195,000	151,202
Finance Lease Liability - Current Portion	16	7,674	10,000	25,666
Funds held in Trust	17	639	1,000	1,253
Funds held for Capital Works Projects	18	67,489	154,000	323,851
		<u>413,185</u>	<u>604,316</u>	<u>741,839</u>
Working Capital Surplus/(Deficit)		<u>736,282</u>	<u>374,784</u>	<u>519,066</u>
Non-current Assets				
Property, Plant and Equipment	12	396,897	523,243	432,603
		<u>396,897</u>	<u>523,243</u>	<u>432,603</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	344,702	212,000	211,778
Finance Lease Liability	16	3,157	2,000	4,399
		<u>347,859</u>	<u>214,000</u>	<u>216,177</u>
Net Assets		<u>785,320</u>	<u>684,027</u>	<u>735,492</u>
Equity		<u>785,320</u>	<u>684,027</u>	<u>735,492</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Gisborne Intermediate
Statement of Cash Flows
For the year ended 31 December 2018

	2018	2018	2017
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,025,364	999,525	1,091,580
Locally Raised Funds	574,075	507,039	563,449
Goods and Services Tax (net)	(65,059)	(11,410)	27,545
Payments to Employees	(587,284)	(616,975)	(554,242)
Payments to Suppliers	(822,197)	(836,236)	(832,471)
Interest Paid	(2,200)	(2,100)	(3,759)
Interest Received	33,018	18,278	27,579
Net cash from / (to) the Operating Activities	155,717	58,121	319,681
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(66,227)	(149,640)	(160,624)
Purchase of Investments	141,156	329,306	(300,661)
Net cash from / (to) the Investing Activities	74,929	179,666	(461,285)
Cash flows from Financing Activities			
Furniture and Equipment Grant	16,453	-	-
Finance Lease Payments	(15,962)	(24,065)	(13,910)
Funds Administered on Behalf of Third Parties	(614)	-	-
Funds held for Capital Works Projects	(256,361)	(170,105)	(13,776)
Net cash from Financing Activities	(256,484)	(194,170)	(27,686)
Net increase/(decrease) in cash and cash equivalents	(25,838)	43,617	(169,290)
Cash and cash equivalents at the beginning of the year	8	214,483	383,773
Cash and cash equivalents at the end of the year	8	188,645	258,100

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.



Gisborne Intermediate

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Gisborne Intermediate (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 2018 to 31 December 2018 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".

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 12.

Critical Judgements in applying accounting policies

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



Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

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) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Accounts Receivable represents items that the School 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 School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School 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.



h) 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.

i) Investments

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.

The School has met the requirements under Schedule 6 Paragraph 28 of the Education Act 1989 in relation to the acquisition of securities.

j) Property, Plant and Equipment

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

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

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

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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:

Buildings – School	40 years
Building improvements – Crown	5 - 40 years
Furniture and equipment	3 - 10 years
Information and communication technology	3 - 10 years
Motor vehicles	5 - 8 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance

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

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



q) Financial 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.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	855,504	845,000	848,576
Teachers' salaries grants	2,240,117	2,280,000	2,278,355
Use of Land and Buildings grants	529,069	700,000	703,519
Other MoE Grants	155,921	29,000	125,729
Other government grants	22,720	125,525	126,057
	<u>3,803,331</u>	<u>3,979,525</u>	<u>4,082,236</u>

3. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	82,696	62,140	39,660
Activities	280,153	285,000	272,619
Trading	75,076	77,000	140,981
Other revenue	29,986	11,750	30,590
Overseas Travel	97,499	75,000	75,353
	<u>565,410</u>	<u>510,890</u>	<u>559,203</u>
Expenses			
Activities	263,058	285,000	249,031
Trading	65,770	67,460	125,519
Other Expenses	15,137	10,000	34,546
Overseas Travel Expenditure	95,943	75,000	71,330
	<u>439,908</u>	<u>437,460</u>	<u>480,426</u>
<i>Surplus for the year Locally raised funds</i>	<u>125,502</u>	<u>73,430</u>	<u>78,777</u>

Included in donations income:

Eastland Community Trust \$30,000
 JN Williams Memorial Trust/HB Williams Turanga Trust \$5,000
 The Scott Fund Trust \$1,019
 NZ Community Trust \$19,257
 John Campbell trust \$800

Overseas Travel

Two staff members, 39 students and 10 parents travelled to Fiji to discover the country and to experience and be immersed in the Fijian culture. The overseas travel was fully funded from locally raised funds.

4. Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	62,668	123,165	46,608
Equipment repairs	12,536	9,500	9,025
Information and communication technology	19,974	20,000	15,008
Library resources	988	1,500	3,370
Employee benefits - salaries	2,529,563	2,600,254	2,547,850
Resource/attached teacher costs	59,987	58,000	63,238
Staff development	14,723	15,000	20,165
	<u>2,700,439</u>	<u>2,827,419</u>	<u>2,705,264</u>



5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	6,230	5,900	5,985
Board of Trustees Fees	2,945	6,000	4,050
Board of Trustees Expenses	5,736	5,000	4,047
Communication	5,339	7,000	5,488
Consumables	3,908	1,000	3,701
Operating Lease	-	-	610
Other	8,082	15,500	14,242
Employee Benefits - Salaries	170,586	162,000	153,807
Insurance	6,623	10,000	6,663
	<u>209,449</u>	<u>212,400</u>	<u>198,593</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	13,434	12,000	11,701
Cyclical Maintenance Expense	110,529	44,000	52,279
Grounds	5,483	3,000	2,830
Heat, Light and Water	34,670	40,000	35,737
Rates	9,300	11,000	6,704
Repairs and Maintenance	66,358	64,500	83,017
Use of Land and Buildings	529,069	700,000	703,519
Security	7,444	7,000	7,576
Employee Benefits - Salaries	128,317	131,000	127,461
	<u>904,604</u>	<u>1,012,500</u>	<u>1,030,824</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.

7. Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Buildings - School	837	-	749
Building Improvements - Crown	10,550	10,000	28,578
Furniture and Equipment	28,212	13,000	25,055
Information and Communication Technology	26,454	18,000	29,823
Motor Vehicles	14,200	10,000	12,237
Leased Assets	25,044	11,000	22,729
Library Resources	2,572	3,000	2,805
	<u>107,869</u>	<u>65,000</u>	<u>121,976</u>



8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	200	100	850
Bank Current Account	29,528	28,000	15,429
Bank Call Account	158,917	50,000	45,165
Short-term Bank Deposits	-	180,000	153,039
Cash and Cash equivalents for Cash Flow Statement	<u>188,645</u>	<u>258,100</u>	<u>214,483</u>

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

Of the \$188,645 Cash and Cash Equivalents, \$67,488 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	5,701	10,000	10,323
Interest Receivable	2,363	3,000	6,278
Teacher Salaries Grant Receivable	146,500	150,000	149,285
	<u>154,564</u>	<u>163,000</u>	<u>165,886</u>
Receivables from Exchange Transactions	8,064	13,000	16,601
Receivables from Non-Exchange Transactions	146,500	150,000	149,285
	<u>154,564</u>	<u>163,000</u>	<u>165,886</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,739	3,000	2,600
School Uniforms	35,457	30,000	22,179
	<u>37,196</u>	<u>33,000</u>	<u>24,779</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	688,150	500,000	829,306
	<u>688,150</u>	<u>500,000</u>	<u>829,306</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings - School	29,195	6,043			(837)	34,401
Building Improvements - Crown	120,791				(10,551)	110,240
Furniture and Equipment	112,177	37,713			(28,212)	121,678
Information and Communication	34,125	9,353			(26,454)	17,024
Motor Vehicles	87,966	12,173			(14,200)	85,939
Leased Assets	28,717	6,561	(625)		(25,044)	9,609
Library Resources	19,632	946			(2,572)	18,006
Balance at 31 December 2018	432,603	72,789	(625)	-	(107,870)	396,897

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings - School	35,987	(1,586)	34,401
Building Improvements - Crown	318,937	(208,697)	110,240
Furniture and Equipment	967,950	(846,272)	121,678
Information and Communication	561,521	(544,497)	17,024
Motor Vehicles	116,820	(30,881)	85,939
Leased Assets	83,048	(73,439)	9,609
Library Resources	85,445	(67,439)	18,006
Balance at 31 December 2018	2,169,708	(1,772,811)	396,897

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings - School	870	29,074			(749)	29,195
Building Improvements - Crown	149,369	-			(28,578)	120,791
Furniture and Equipment	112,189	25,043			(25,055)	112,177
Information and Communication Technology	58,138	5,810			(29,823)	34,125
Motor Vehicles	-	100,203			(12,237)	87,966
Leased Assets	48,563	2,883			(22,729)	28,717
Library Resources	21,945	1,544	(1,052)		(2,805)	19,632
Balance at 31 December 2017	391,074	164,557	(1,052)	-	(121,976)	432,603

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings - School	29,944	(749)	29,195
Building Improvements - Crown	318,936	(198,147)	120,789
Furniture and Equipment	933,053	(820,874)	112,179
Information and Communication Technology	552,168	(518,043)	34,125
Motor Vehicles	104,647	(16,681)	87,966
Leased Assets	77,112	(48,395)	28,717
Library Resources	84,499	(64,867)	19,632
Balance at 31 December 2017	2,100,359	(1,667,756)	432,603



13. Accounts Payable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	72,055	48,318	39,629
Accruals	7,490	10,000	7,058
Employee Entitlements - salaries	148,548	150,000	151,437
Employee Entitlements - leave accrual	22,738	20,000	21,569
	<u>250,831</u>	<u>228,318</u>	<u>219,693</u>
Payables for Exchange Transactions	250,538	227,818	219,455
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	293	500	238
Payables for Non-exchange Transactions - Other	-	-	-
	<u>250,831</u>	<u>228,318</u>	<u>219,693</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	24,217	16,000	20,174
	<u>24,217</u>	<u>16,000</u>	<u>20,174</u>

15. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	362,980	362,980	310,701
Increase to the Provision During the Year	44,057	44,020	52,279
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>407,037</u>	<u>407,000</u>	<u>362,980</u>
Cyclical Maintenance - Current	62,335	195,000	151,202
Cyclical Maintenance - Term	344,702	212,000	211,778
	<u>407,037</u>	<u>407,000</u>	<u>362,980</u>

16. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	7,674	10,000	25,666
Later than One Year and no Later than Five Years	3,950	2,000	5,997
Later than Five Years	-	-	-
	<u>11,624</u>	<u>12,000</u>	<u>31,663</u>



17. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	639	1,000	1,253
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	639	1,000	1,253

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Special Needs Room and Swimming						
Pool Ramp	<i>completed</i>	(9,771)	35,193	25,422	-	-
5YP - Art Room	<i>completed</i>	(4,254)	13,269	9,015	-	-
5YP - Blks B,C,D,L,IC	<i>in progress</i>	337,876	750,000	1,020,387	-	67,489
5YP - Blks S - Asbestos	<i>completed</i>	-	28,124	28,124	-	-
Totals		323,851	826,586	1,082,948	-	67,489

Represented by:

Funds Held on Behalf of the Ministry of Education	67,489
Funds Due from the Ministry of Education	-
	67,489

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Special Needs Room and Swimming						
Pool Ramp	<i>in progress</i>	201,197	88,240	299,208	-	(9,771)
5YP - Art Room	<i>in progress</i>	56,704	5,573	66,531	-	(4,254)
5YP - Blks B,C,D,L,IC	<i>in progress</i>	79,908	750,000	492,032	-	337,876
Totals		337,809	843,813	857,771	-	323,851

19. 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.



20. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,945	4,050
Full-time equivalent members	0.11	0.12
<i>Leadership Team</i>		
Remuneration	807,592	772,899
Full-time equivalent members	8.50	8.00
Total key management personnel remuneration	<u>810,537</u>	<u>776,949</u>
Total full-time equivalent personnel	<u>8.61</u>	<u>8.12</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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	-	-
100 - 110	1.00	-
	<u>1.00</u>	<u>-</u>

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

21. 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:

	2018 Actual \$4,000	2017 Actual
Total	1	-
Number of People	1	-



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into a contract agreements for the capital works as follows:

(i) Installation of a fence valued at \$45,963.

(ii) \$1,642,750 contract for Blocks C, D, & L MLE Upgrade, Block C & L Toilet Upgrade and Block O, K & L - Cyclical Maintenance is to be completed in 2019, which will be partly funded by the Ministry of Education and partly by the Board of Trustees. \$1,575,262 has been spent on the project to date; and

(Capital commitments at 31 December 2017)

(i) \$97,464 to Toyota NZ for the purchase of two hiace vans and \$29,043 to Versatile Homes and Buildings for the building of a garage to store the vans

(ii) Special Needs Unit and Pool ramp: \$24,653 still to be spent

(iii) Art Room Upgrade: \$7,174 still to be spent

(iv) Blocks C, D & L MLE Upgrade, Block C & L Toilet Upgrade and Block O, K & L Cyclical Maintenance: \$858,753 still to be spent

(b) Operating Commitments

As at 31 December 2018 the Board has entered into contracts for the lease of tablets:

	2018 Actual \$	2017 Actual \$
No later than One Year	1,318	-
Later than One Year and No Later than Five Years	1,099	-
Later than Five Years	-	-
	2,417	-

24. 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.



25. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	188,645	258,100	214,483
Receivables	154,564	163,000	165,886
Investments - Term Deposits	688,150	500,000	829,306
Total Loans and Receivables	<u>1,031,359</u>	<u>921,100</u>	<u>1,209,675</u>

Financial liabilities measured at amortised cost

Payables	250,831	227,818	219,693
Finance Leases	10,831	12,000	30,065
Total Financial Liabilities Measured at Amortised Cost	<u>261,662</u>	<u>239,818</u>	<u>249,758</u>

26. Events After Balance Date

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



Variance Report - For the Year Ending 31st December 2018

Focus: Mathematics

Strategic Goal: To raise student achievement in Numeracy and Literacy whereby each learner exceeds a years progress annually with a particular focus on Maori learners.

(Links to Strategic Goal 1: Student Learning/ Better Achievement)

Annual Goal: A school wide focus on assessment will provide improved reliability in identifying current student achievement and identify next learning steps in order to create personalised learning.

(Links to Annual Goal 1: Student Learning / Better Achievement)

Annual Aim: Students will be engaged in their learning to enable them to be at or above the curriculum expectations in Maths. Classroom programmes will provide students with relevant strategies to identify their next learning steps in order to create personalised learning. In the case of students with special educational needs, actions which are specific to their needs will be identified through IEPs and or IBPs.

Target:

All students currently below or well below their expected curriculum level at the end of 2017 will have made more than one year's progress in mathematics by the end of 2018.

Our specific targets are to have:

- 65% of our Year 7 students At or Above the expected curriculum level
- 65% of our Year 8 students At or Above the expected curriculum level
- 65% of our Year 7 Maori students At or Above the expected curriculum level
- 65% of our Year 8 Maori students At or Above the expected curriculum level
- 43% of our Year 7 Pasifika students At or Above the expected curriculum level
- 50% of our Year 8 Pasifika students At or Above the expected curriculum

Baseline data: (Year ending 2017)

The analysis of maths for the end of 2017 informs the starting point for professional learning. Progress will be monitored as part of teachers professional learning dialogue.

- 165 (59%) of Year 7 students were achieving at / or above the Year 7 curriculum level expectation
- 200 (68%) of Year 8 students were achieving at / or above the Year 8 curriculum level expectation
- 64 (48%) of Year 7 Maori students were achieving at / or above the Year 7 curriculum level expectation
- 81 (60%) of Year 8 Maori students were achieving at / or above the Year 8 curriculum level expectation
- 3 (30%) of Year 7 Pasifika students were achieving at / or above the Year 7 curriculum level expectation
- 4 (67%) of Year 8 Pasifika students were achieving at / or above the Year 8 curriculum level expectation

Actions (what did we do?) 2018 Maths Action Plan	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>To collect valuable and reliable data (refer to assessment schedule) for students' achievement and continue to monitor learning progressions.</p> <p>To support teachers with this and provide workshops for compulsory school wide assessments. Eg Gloss, PAT.</p>	<p>Students assessment data is used for future teaching and learning and there is evidence of progress.</p>	<p>Professional development provided for teachers on analysing assessment data and identifying student learning needs. Workshops were provided to support teachers around making an OTJ.</p> <p>Workshops for teachers in relation to the NZ Curriculum and understanding levels of the curriculum. Teachers are developing understanding as to where each student is on their learning pathway and in supporting students in understanding and taking responsibility for their learning pathways.</p>	<p>Continue to support teachers in understanding the levels of the curriculum and have a better understanding of formative assessment practices.</p> <p>Gathering and using evidence with moderation to make informed decisions</p> <p>Using learning pathways to enable students to become assessment capable learners.</p> <p>Teachers to have a stronger understanding of the OTJs and to Be able to provide evidence to Support this judgement.</p>
<p>To monitor the progress of our target group. Teachers to focus on their Target Group (just below students) (Refer to CAaP Plan and Tier of</p>	<p>Teachers continued to work with differentiated groups however we did not keep the momentum on this to track these learners</p>	<p>Professional learning conversations (PLCs) were held with teachers supporting them to inquire into their teaching practice - what they are doing and what they try differently to</p>	<p>Continue with the PLC process, where by the DP, Literacy and Numeracy leader meet with each teacher at least once a term to conduct a "coaching" conversation.</p>

supports) Support teachers in unpacking assessments in order to evaluate and action the next learning needs for all students.		support accelerated learning for all their targeted students however for a lot this was not happening as well as it could across the school.	TAI will be implemented strongly across the school in 2019. Teachers will inquire into their practice and what impact they have had on their learners.
Implement the PR1ME programme across the school to develop better understanding of the NZ Curriculum and provide all student at GISINT with a structured mathematics programme.	All teachers were introduced to the PR1ME programme. This has scaffolded their learning and lots of modelling of how a good maths lesson is taken (Refer to the action plan for more detail)	A need was to have more structured deliberate teaching happening and this programme enabled teachers to follow this and have a focus on what each student needed to learn and personalise the learning to every student's needs.	Continue with PR1ME in 2018. Develop teachers understanding of the programme further.
Provided ongoing teacher professional development to unpack and understand the links between the national standards, NZ curriculum and the Number framework. Support teachers with modelling lessons for them to make these links.	Teachers having improved pedagogy and understanding of the NZ Curriculum	More emphasis placed on using the Gisborne Intermediate Curriculum and aligning this to the planning / teaching / assessing cycle, by having clear and set expectations for all.	Continue to unpack the NZ Curriculum to inform teaching and learning for all students.

Resourcing for 2018:

Programmes of Learning			Teacher Professional Learning			Learning Resources		
Activity:	Budget	Actual	Activity:	Budget	Actual	Items:	Budget	Actual
PR1ME	\$7,000	\$7,186	Visiting Schools Course	\$1,000	\$542 \$260	Used PR1ME programmes of learning Assessment	\$ 500	\$ 629

Planning for next year - The following points will be built into the planning for next year;

Next Steps for 2019

Planned actions for further Lifting Achievement

Class level:

- Target Groups - each teacher identified students that were just below the expected level in Mathematics and these students will be targeted and monitored through 'Teaching as Inquiry'. Teachers will be further encouraged to support one another within team meetings. Maths leader to monitor progress.
- Maths leader fully release to provide in depth support for teachers delivering their maths programme
- Monitoring done through planned/timetabled dialogue session with Mathematics Leader and/or lead / senior management at least 3 times a year. (Professional Learning Conversations).
- All team meetings will focus on class target groups, discussing areas for potential improvements or developments and linked closely to the professional development provided. These meetings will also be a time for sharing professional inquiries and what has been effective as a result of teachers inquiring into their practice in Mathematics. Sharing what has worked well and for whom?
- We will continue to unpack expectations at various levels and discuss what deliberate acts of teaching are necessary to accelerate learners progress. Teachers will be scaffolded and supported through this process.
- Provide opportunities for all students to understand and take responsibility for their learning pathways
- Teachers to provide an "OTJ" for each student at the end of each term. This is recorded on the Achievement wall and also each individual students OTJ sheet.

Professional Development:

- Continue to support teachers to have a better understanding of using formative assessment practices to make better informed OTJ's. Gathering and using evidence with moderation to make these informed decisions.
- Support teachers to involve students in knowing and understanding their individual learning pathways and what their next steps are in learning.
- Unpack the New Zealand Curriculum to inform teaching and learning for all students.
- To further understand the progressions within PR1ME and how these link to the NZ Curriculum

School-wide Action Plan:

- Supporting teachers to become more familiar with the Gisborne Intermediate Curriculum which provides guidelines and support for the expectations around how mathematics is taught at Gisborne Intermediate.
- Structured observations and walkthroughs - The maths leader will conduct observations and walkthroughs based upon agreed understandings and the school's strategic goals. This will provide teachers with focused feedback on their practice based upon the collection of student voice.
- Professional Learning Conversations will continue with a focus on supporting teachers to inquire into their practice around their target groups.
- Beginning teachers, teachers new to GISINT and those identified as needing support will be specifically targeted for extra support.

Focus: READING

Strategic Goal: To raise student achievement in Numeracy and Literacy whereby each learner exceeds a years progress annually with a particular focus on Maori learners.

(Links to Strategic Goal 1: Student Learning/ Better Achievement)

Annual Goal: A school wide focus on assessment will provide improved reliability in identifying current student achievement and identify next learning steps in order to create personalised learning.

(Links to Annual Goal 1: Student Learning / Better Achievement)

Annual Aim: Students will be engaged in their learning to enable them to be at or above the expected curriculum level in Reading. Classroom programmes will provide students with relevant strategies to identify their next learning steps in order to create personalised learning. In the case of students with special educational needs, actions which are specific to their needs will be identified through IEPs and or IBPs.

Target:

All students currently below or well below their expected curriculum level at the end of 2017 will have made more than one year's progress in reading by the end of 2018.

Our specific targets are to have:

- 80% of our Year 7 Students At or Above the expected curriculum level
- 88% of our Year 8 Students At or Above the expected curriculum level
- 65% of our Year 7 Maori Students At or Above the expected curriculum level
- 70% of our Year 8 Maori Students At or Above the expected curriculum level
- 45% of our Year 7 Pasifika Students At or Above the expected curriculum level
- 50% of our Year 8 Pasifika Students At or Above the expected curriculum level

Baseline data: (Year ending 2017)

The analysis of reading for the end of 2017 informs the starting point for professional learning. Teachers will identify at least five students who will be the targeted students. Progress will be monitored as part of teachers professional learning dialogue.

- 194 (64%) of Year 7 students were achieving at / or above the Year 7 curriculum level expectation
- 243 (83%) of Year 8 students were achieving at / or above the Year 8 Year 7 curriculum level expectation
- 80 (60%) of Year 7 Maori students were achieving at / or above the Year 7 curriculum level expectation
- 103 (76%) of Year 8 Maori students were achieving at / or above the Year 8 curriculum level expectation
- 5 (50%) of Year 7 Pasifika students were achieving at / or above the Year 7 curriculum level expectation

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Collect valuable and reliable data (refer to assessment schedule) for students' achievement and continue to monitor learning progressions.</p> <p>To support teachers with this and provide assessment guidelines and workshops for compulsory school wide assessments. e.g. PAT Reading Comprehension, PROBE.</p>	<p>Students assessment data is used for future teaching and learning and there is evidence of progress.</p>	<p>Professional development provided for teachers on analysing assessment data and identifying student learning needs. Workshops were provided to support teachers around making an OTJ.</p> <p>Workshops also provided for teachers in relation to the NZ Curriculum and understanding levels of the curriculum. Teachers are developing an understanding as to where each student is on their learning pathway and in supporting students in understanding and taking responsibility for their learning pathways.</p>	<p>Continue to support teachers in understanding the levels of the curriculum and to have a stronger understanding of formative assessment practices.</p> <p>Gathering and using evidence with moderation to make informed decisions</p> <p>Using learning pathways to enable students to become assessment capable learners.</p>
<p>Monitored the progress of target groups in each hub. Teachers to focus on their Target Group (just below students) (Refer to CAaP Plan and Tier of supports) Support of teachers in unpacking assessments in order to evaluate and action the next learning needs for all students.</p>	<p>Teachers continued to work with differentiated groups to cater individual learning needs. However we did not keep the momentum of tracking these learners</p>	<p>Professional learning conversations (PLCs) were held with teachers supporting them to inquire into their teaching practice - what they are doing and what they tried differently to support accelerated learning for all their targeted students. However it has been identified that this was not happening as well as it could across the school.</p>	<p>Continue with the PLC process, where by the DP, Literacy and Numeracy leader meet with each teacher at least once a term to conduct a "coaching" conversation. With the Literacy leader fully released next year teachers will be supported to inquire into their practice at greater depth to identify the impact had on learners.</p>

Provided ongoing teacher professional development to unpack and understand the links between the NZ curriculum for Reading and the Literacy Learning Progressions. Support teachers by Modelling lessons for them to make these links.	Teachers having improved pedagogy and understanding of the NZ Curriculum	More emphasis placed on using the Gisborne Intermediate Curriculum and aligning this to planning / teaching / assessing cycle, by having clear and set expectations for all.	Continue to unpack the NZ Curriculum to inform teaching and learning for all students.
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2018 Resourcing:

Programmes of Learning			Teacher Professional Learning			Learning Resources		
Activity:	Budget	Actual	Activity:	Budget	Actual	Items:	Budget	Actual
Teacher	\$90,000`	\$95,339				Library	\$1,500	\$ 988
						Library Books	\$3,000	\$ 945
						Assessment	\$ 500	\$ 629

Planning for next year - The following points will be built into the planning for next year:

Next Steps for 2019

Planned actions for further Lifting Achievement

Class level:

- Sharp reading programme to be implemented in all hubs
- Target Groups - each teacher identified students that were just below the expected level in Reading and these students will be targeted and monitored through 'Teaching as Inquiry'. Teachers will be further encouraged to support one another within team meetings. Literacy leader to monitor progress.
- Literacy leader fully release to provide in depth support for teachers delivering their reading programme
- Monitoring done through planned/timetabled dialogue session with Literacy Leader and/or lead / senior management at least 3 times a year. (Professional Learning Conversations).
- All team meetings will focus on class target groups, discussing areas for potential improvements or developments and linked closely to the professional development provided. These meetings will also be a time for sharing professional inquiries and what has been effective as a result of teachers inquiring into their practice in Reading. Sharing what has worked well and for whom?
- We will continue to unpack expectations at various levels and discuss what deliberate acts of teaching are necessary to accelerate learners progress. Teachers will be scaffolded and supported through this process.
- Provide opportunities for all students to understand and take responsibility for their learning pathways
- Teachers to provide an "OTJ" for each student at the end of each term. This is recorded on the Achievement wall and also each individual students OTJ sheet.

Professional Development:

- Teacher only day has been planned for the beginning of 2019 to introduce staff to the Sharp reading programme by Brian Parker.
- Literacy leader currently studying the programme to become a facilitator of the programme.
- Continue to support teachers to have a better understanding of using formative assessment practices to make better informed OTJ's. Gathering and using evidence with moderation to make these informed decisions.
- Support teachers to involve students in knowing and understanding their individual learning pathways and what their next steps are in learning.
- Unpack the New Zealand Curriculum to inform teaching and learning for all students.

School-wide Action Plan:

- Supporting teachers to become more familiar with the Gisborne Intermediate Curriculum which provides guidelines and support for the expectations around how literacy is taught at Gisborne Intermediate.
- Structured observations and walkthroughs - The literacy leader will conduct observations and walkthroughs based upon agreed understandings and the school's strategic goals. This will provide teachers with focused feedback on their practice based upon the collection of student voice.
- Professional Learning Conversations will continue with a focus on supporting teachers to inquire into their practice around their target groups.
- Beginning teachers, teachers new to GISINT and those identified as needing support will be specifically targeted for extra support.

Focus: WRITING

Strategic Goal: To raise student achievement in Numeracy and Literacy whereby each learner exceeds a years progress annually with a particular focus on Maori learners.
(Links to Strategic Goal 1: Student Learning/ Better Achievement)

Annual Goal: A school wide focus on assessment will provide improved reliability in identifying current student achievement and identify next learning steps in order to create personalised learning.
(Links to Annual Goal 1: Student Learning / Better Achievement)

Annual Aim: Students will be engaged in their learning to enable them to be at or above the expected curriculum level in Writing. Classroom programmes will provide students with relevant strategies to identify their next learning steps in order to create personalised learning. In the case of students with special educational needs, actions which are specific to their needs will be identified through IEPs and or IBPs

Target:
All students currently below or well below their expected curriculum level at the end of 2017 will have made more than one year's progress in writing by the end of 2018.
Our specific targets are to have:

- 80% of our Year 7 Students At or Above the expected curriculum level
- 80% of our Year 8 Students At or Above the expected curriculum level
- 65% of our Year 7 Maori Students At or Above the expected curriculum level
- 70% of our Year 8 Maori Students At or Above the expected curriculum level
- 45% of our Year 7 Pasifika Students At or Above the expected curriculum level
- 50% of our Year 8 Pasifika Students At or Above the expected curriculum level

Baseline data: (Year ending 2017)
The analysis of writing for the end of 2017 informs the starting point for professional learning. Progress will be monitored as part of teachers professional learning dialogue.

- 202 (72%) of Year 7 students were achieving at / or above the Year 7 curriculum level expectation
- 121 (76%) of Year 8 students were achieving at / or above the Year 8 curriculum level expectation
- 87 (65%) of Year 7 Maori students were achieving at / or above the Year 7 curriculum level expectation
- 96 (71%) of Year 8 Maori students were achieving at / or above the Year 8 curriculum level expectation
- 4 (40%) of Year 7 Pasifika students were achieving at / or above the Year 7 curriculum level expectation
- 4 (67%) of Year 8 Pasifika students were achieving at / or above the Year 8 curriculum level expectation

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>We continued to use e-asTTle as school wide assessment tool for writing. Staff were supported in using the e-asTTle indicators alongside the school exemplars and the curriculum levelled exemplars from the TKI site.</p> <p>Teachers were able to select to use the prompts provided by e-asTTle or to provide prompts that linked to their classroom programme and target student interests.</p>	<p>School wide assessment for writing is consistent across the school providing stronger guidelines and support for teachers.</p> <p>Syndicate and school wide writing moderation.</p>	<p>Professional development provided support for teachers in deeper analysis of student strengths and needs in writing to formulate deliberate acts of teaching</p>	<p>Continue to support teachers using e-asTTle.</p>
<p>Collect valuable and reliable data (refer to assessment schedule) for students' achievement and continue to monitor learning progressions.</p> <p>To support teachers with this and provide assessment guidelines and workshops for compulsory school wide writing assessments in terms 1,2, and 4.</p>	<p>Students assessment data is used for future teaching and learning and there is evidence of progress.</p>	<p>Professional development provided for teachers on analysing assessment data and identifying student learning needs. Workshops were provided to support teachers around making an OTJ.</p> <p>Workshops also provided for teachers in relation to the NZ Curriculum and understanding levels of the curriculum. Teachers are developing an understanding as to where each student is on their learning pathway and in supporting students in</p>	<p>Continue to support teachers in understanding the levels of the curriculum and to have a stronger understanding of formative assessment practices.</p> <p>Gathering and using evidence with moderation to make informed decisions</p> <p>Using learning pathways to enable students to become assessment capable learners.</p>

		understanding and taking responsibility for their learning pathways.	
Provided ongoing teacher professional development to unpack and understand the links between the NZ curriculum for writing and the Literacy Learning Progressions. Support teachers by Modelling lessons for them to make these links.	Teachers having improved pedagogy and understanding of the NZ Curriculum	More emphasis placed on using the Gisborne Intermediate Curriculum and aligning this to planning / teaching / assessing cycle, by having clear and set expectations for all.	Continue to unpack the NZ Curriculum to inform teaching and learning for all students.

2018 Resourcing:

Programmes of Learning			Teacher Professional Learning			Learning Resources		
Activity:	Budget	Actual	Activity:	Budget	Actual	Items:	Budget	Actual
Teacher	\$90,000	\$91,387	Visiting schools	\$1,000	\$1,296	Resources	\$7,000	\$5,039

Planning for next year - The following points will be built into the planning for next year:

Next Steps for 2019

Planned actions for further Lifting Achievement

Class level:

- Literacy leader fully released to provide in depth support for teachers delivering their writing programme
- Monitoring done through planned/timetabled dialogue session with Literacy Leader and/or lead / senior management at least 3 times a year. (Professional Learning Conversations).
- Teachers will assess student writing three times a year and enter the data on MUSAC to provide effective data for OTJ's at the end of the term. Over the two years' students are at GisInt each writing genre will be formally assessed.
- Moderation at team levels to support teachers in analysing writing samples and identifying next learning steps.
- We will continue to unpack expectations at various levels and discuss what deliberate acts of teaching are necessary to accelerate learners progress. Teachers will be scaffolded and supported through this process.
- Provide opportunities for all students to understand and take responsibility for their learning pathways
- Teachers to provide an "OTJ" for each student at the end of each term. This is recorded on the Achievement wall and also each individual students OTJ sheet.

Professional Development:

- Literacy leader looking into the writing programme used by Gisborne Boys High School - 'Write that Essay' which has been adapted for year 7 and 8 students.
- Literacy Leader to support teachers in their understanding of using formative assessment practices to make better informed OTJ's. Gathering and using evidence with moderation to make these informed decisions.
- Support teachers to involve students in knowing and understanding their individual learning pathways and what their next steps are in learning.
- Unpack the New Zealand Curriculum to inform teaching and learning for all students.
- School involvement with Manaiaakalani - Literacy leader attending writing moderation with teachers from schools throughout the region.

School-wide Action Plan:

- Supporting teachers to become more familiar with the Gisborne Intermediate Curriculum which provides guidelines and support for the expectations around how literacy is taught at Gisborne Intermediate.
- Structured observations and walkthroughs - The literacy leader will conduct observations and walkthroughs based upon agreed understandings and the school's strategic goals. This will provide teachers with focused feedback on their practice based upon the collection of student voice.
- Professional Learning Conversations will continue with a focus on supporting teachers to inquire into their practice around their target groups.
- Beginning teachers, teachers new to GISINT and those identified as needing support will be specifically targeted for extra support.

Focus: A school wide focus on assessment will provide improved reliability in identifying current student achievement and identify next learning steps in order to create personalised learning.

Strategic Aim: Students identified with Special Educational Needs will be engaged in their learning to enable them to achieve the literacy and numeracy outcomes from their IEP/IBP.

Annual Aim: Assessment: To focus on assessment practices by using data to change practice and improve student achievement, utilising a range of assessment practices such as the "Narrative Assessment tool"

- **CAaP Plans:** to identify tiers of support for students at risk of not meeting the National Standards.
- **Evidence of Learning:** to have teachers and students keep evidence of learning needs and progress being made.
- **New Lens Initiative:** to address Maori underachievement by creating an environment tailored to Maori learning needs and styles.
- **Special Needs:** to cater for students who require extension or learning and/or behaviour support.
- **EOTC:** to use opportunities outside the classroom to enhance learning experiences.

Targets: In 2018 we had 7 student receiving ICS support, 6 students receiving ORS support, 1 student receiving HCN support, 1 student receiving IWS support, 3 students receiving ESOL funding, 1 students receiving RTLB as at 29 February 2018.

Our specific targets are to have;

- 18 (95%) students with special educational needs will achieve 75% of their learning outcomes from their IEP or IBP

Baseline Data:

- 14 (93%) students with special educational needs will achieve 75% of their learning outcomes from their IEP or IBP for the 2017 school year.

Groups of students achieving at benchmark:

<u>Maori</u>	<u>European</u>	<u>Asian</u>	<u>Pacific Island</u>
9	4	3	2

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Professional Learning- Refine assessment practices and utilise effective assessment tools to identify learning needs for students with special educational needs</p> <p>-staff PD sessions with outside support agencies will be made available to staff (e.g. Janine Robinson, Sonia Turnbull, Viki Lee-Taylor, Christina Pinto, Lyn Davis, Cath Cummings, Ian Rush) organised by SENCO</p> <p>-teachers obtain support, advice and guidance from SENCO and specialist teacher.</p> <p>-teachers unpack narrative assessment to identify direct teaching actions to address learning needs of students with special educational needs.</p>	<p>Staff PD with: Janine Robinson- SE Narrative assessment Christina Pinto- SLT CORE board communication Lyn Davis- VNT student learning Sonia Turnbull-RTLTB Literacy Viki-Lee Taylor- RTLTB Literacy Tilting the seesaw- ASD course.</p> <p>Through the reduced Literacy project 3 students were able to complete the multibit reading programme funded from LSF RTLTB funds.</p> <p>This year 90% of students rarely accessed the STEPS programme. Subsequently the students' progress was limited.</p> <p>All students met their IEP/CAaP learning outcomes.</p>	<p>School wide student assessment data was used to table a request for a Literacy project to support students who were identified in needing specific phonological teaching of reading. This was declined by the RTLTB service, a smaller level of funding was received and this was used to complete MultiLit programme with the Y7 students from 2017.</p> <p>Teachers did not monitor the programmes as closely as they had previously and it was not reinforced in their literacy rotations in the classroom.</p>	<p>To investigate if a further literacy project will meet the identified learning needs of the low level learners.</p> <p>The school to fund STEPS web licenses for all students identified as requiring this programme, (May be supplemented with funding applications to the RTLTB service).</p> <p>To continue the PD with the teacher aides in the use of communication tools to enhance learning for identified students.</p> <p>To support teachers with pro social programmes such as the Rock/water intervention and UBRS training.</p> <p>Forge closer links with the schools literacy & numeracy leaders to improve outcomes for identified students through the growth coaching PLC process. Change in school personnel with a new combined role of SENCO & specialist teacher.</p>
<p>Reporting- Continue to improve reporting practices to parents of students with special educational needs. Reporting is driven through the IEP/IBP/CAP process which determine learning outcomes relevant to the students' needs.</p> <p>- All teachers with students with</p>	<p>The teachers undertook PD in the narrative assessment practices to report learning against the specific goals of the IEP/IBP/CAP.</p> <p>Teachers and teacher aides undertook PD in using the SeeSaw app portal to upload and</p>	<p>Through upskilling the teacher and aides in using the Narrative assessment practices, parents and caregivers were able to see actual skill based progress against the intended outcomes.</p> <p>The support staff picking up the Seesaw portal has enabled them</p>	<p>To continue to refine and develop Narrative assessment practices.</p> <p>To continue to refine and develop the Seesaw portal as an assessment and reporting tool.</p>

special educational needs will identify student achievement to inform future teaching through the IEP/IBP/CAP processes. -progress updates on students with special educational needs will be presented to the board	share student achievement with parents and caregivers.	to share student videos, pictures and samples of work. This has enabled parents and whanau to comment and give feedback on what their child is achieving.	
Job Description- Consistent delivery of structured lessons to meet the IEP/CAP goals and performance indicators. - Involvement of parents/caregivers, students and outside agencies in the assessment process - identifying strengths and needs relevant to the IEP/IBP/CAP. - Delivery will be in individual/ability groups/ mixed ability and whole class where appropriate to meet the learning needs of the student as defined in their IEP/IBP/CAP - A differentiated learning programme will be developed and students will be grouped according to individual needs.	Structured IEP/CAP planning with agencies, parents/caregivers and teacher aides with the specialist teacher lead to specific direct teaching of the goals/AO's. The learning was differentiated to the individual or groups of students. The focus was to meet the Key Competencies. Direct teaching of fundamental skills for life was a core focus of the programme (Trump) for the ORS students.	Working closely with the agencies we were able to streamline the IEP/CAP using the literacy & Numeracy curriculum and assessment for students with complex interrelated learning needs (Kohia Teachers Centre) we monitor & sport student progress in detail. This info is then shared with the local high schools upon transition to a new learning environment. The new Learning Support classroom is maximising learning for students as we are now better able to plan alternative programmes for individual student needs.	To continue to refine our reporting methods. The Seesaw portal will be used with a greater number of students to include the ICS ones. To upskill teachers in using the portal as a means of communication with parents. To continue to refine the processes we use in transitioning students between schools.
Community/Whanau - Regular and ongoing communication with parents /whanau about progress of students. Completed through the IEP/IBP process.	Teachers and teacher aides undertook PD in using the SeeSaw app portal to improve communication with parents and caregivers.	The Seesaw portal enabled parents and caregivers a window to see what their child was doing at school and to share in the success the student made in their learning.	To continue to refine and develop the Seesaw portal as a tool for communication with parents.

2018 Resourcing:

Programmes of Learning			Teacher Professional Learning			Learning Resources		
Activity:	Budget	Actual	Activity:	Budget	Actual	Items:	Budget	Actual
Programmes	\$2,500	\$4,103	PD	\$2,000	\$3,005	Teacher Aides:	\$143,673	\$130,874
Life Skills						ORS, RTLB etc		
Literacy Project	\$500	\$185				Teacher HCN	\$ 35,000	\$ 35,854
LSH resources								

Planning for next year:

Next Steps for 2019

Planned actions for further Lifting Achievement

Learning Support Hub (Class) level:

- To implement the STEPs programme to support learners in phonics, decoding and brain function development
- To implement the SHARP reading programme to support students with comprehension strategies and phonics development
- SENCO fully released to support students with additional learning needs
- Consistent delivery of structured lessons to meet the IEP / IBP goals
- Regular and ongoing communication with whanau
- To continue and refine the seesaw portal as a tool for communication with whanau
- SENCO and the leaders of learning to develop the at risk learners tracking and monitoring document to ensure all learners are making 12 months progress in numeracy and literacy across the school.
- Refine and develop the narrative assessment practices to improve the reporting to whanau and board of trustees

Professional Development (Teacher Aides and Senco Specialist Teacher):

- Teacher aides and SENCO to attend SHARP reading to support students in Literacy
- SENCO leader to attend professional development to support her in her new role

School-wide Action Plan:

- Professional Learning Conversations will continue with a focus on supporting the SENCO leader in this leadership role
- Grow the capabilities of support staff through appraisals and planned professional learning

Gisborne Intermediate

Kiwisport Funding Report

For the Year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received Kiwisport funding of \$7,644.90 excluding GST (2017: \$7,611.38 excluding GST). The funding was spent on organising sports during interval and lunch times, and associated costs for students representing the school in 33 different sports.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GISBORNE INTERMEDIATE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Gisborne Intermediate (the School). The Auditor-General has appointed me, Barbara Johnstone, using the staff and resources of Graham & Dobson Ltd, 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 19, that comprise the Statement of Financial Position as at 31 December 2018, 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 2018; 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.

Our audit was completed on 30 May 2019. 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.

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 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 arises 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 pages 20 to 29, 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.



B R Johnstone
Graham & Dobson Ltd
On behalf of the Auditor-General
Gisborne, New Zealand