

GISBORNE INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Ministry Number: 2566

Principal: Glen Udall

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Gisborne 4010

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Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/Expired
Tanya Hohepa	Parent Rep/Chairperson	Elected member	May 2022
Anna Holdsworth	Chairperson/Parent Rep	Elected member	Expired December 2020
Tracey Stuart	Parent Rep	Elected member	Expired December 2020
Johnny Moetara	Parent Rep	Elected member	May 2022
Nathan Whitley	Parent Rep	Elected member	Resigned 5 August 2020
Glen Udall	Principal	Principal	
Carrie Barclay	Staff Rep	Staff representative	Resigned March 2020
Kaytlin Walters	Staff Rep	Staff representative	May 2022
Ailsa Cuthbert	Parent Rep	Elected member	December 2023
Grant Walsh	Parent Rep	Elected member	December 2023

GISBORNE INTERMEDIATE

Annual Report - For the year ended 31 December 2020

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Gisborne Intermediate

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.

Tanya Hinekoro Rangai Hōpē
Full Name of Board Chairperson

Alan Udall
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

31/05/2021
Date:

31/05/2021
Date:

Gisborne Intermediate

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	5,324,722	4,275,679	4,277,356
Locally Raised Funds	3	354,054	750,196	765,219
Interest Income		26,360	20,000	30,172
		<hr/>	<hr/>	<hr/>
		5,705,136	5,045,875	5,072,747
Expenses				
Locally Raised Funds	3	181,476	726,307	485,618
Learning Resources	4	3,821,292	2,900,011	3,116,495
Administration	5	338,100	277,980	229,270
Finance		2,305	2,500	2,542
Property	6	1,026,008	1,037,850	936,914
Depreciation	7	114,907	85,000	88,785
Loss on Disposal of Property, Plant and Equipment		2,190	-	-
		<hr/>	<hr/>	<hr/>
		5,486,278	5,029,648	4,859,624
Net Surplus / (Deficit) for the year		<hr/>	<hr/>	<hr/>
		218,858	16,227	213,123
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		218,858	16,227	213,123

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



Gisborne Intermediate

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		1,021,694	1,032,773	785,320
Total comprehensive revenue and expense for the year		218,858	16,227	213,123
Capital Contributions from the Ministry of Education - Furniture & Equipment Grant		-	-	23,251
Equity at 31 December	24	1,240,552	1,049,000	1,021,694

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.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 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	1,239,552	1,048,000	1,020,694
Reserves	1,000	1,000	1,000
Equity at 31 December	1,240,552	1,049,000	1,021,694

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.



Gisborne Intermediate

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	379,818	685,000	335,890
Accounts Receivable	9	363,931	146,000	217,798
GST Receivable		439	15,000	20,057
Prepayments		22,591	10,000	62,720
Inventories	10	9,772	-	22,539
Investments	11	825,760	420,000	1,016,117
		<u>1,602,311</u>	<u>1,276,000</u>	<u>1,675,121</u>
Current Liabilities				
Accounts Payable	13	329,862	262,000	293,394
Revenue Received in Advance	14	142,155	20,000	124,497
Provision for Cyclical Maintenance	15	263,668	151,000	251,710
Finance Lease Liability - Current Portion	16	15,589	17,000	16,074
Funds held in Trust	17	404	1,000	473
Funds held for Capital Works Projects	18	109,864	-	237,145
		<u>861,542</u>	<u>451,000</u>	<u>923,293</u>
Working Capital Surplus/(Deficit)		<u>740,769</u>	<u>825,000</u>	<u>751,828</u>
Non-current Assets				
Investments	11	314,027	-	-
Property, Plant and Equipment	12	427,330	510,000	465,050
		<u>741,357</u>	<u>510,000</u>	<u>465,050</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	236,662	284,000	181,671
Finance Lease Liability	16	4,912	2,000	13,513
		<u>241,574</u>	<u>286,000</u>	<u>195,184</u>
Net Assets		<u>1,240,552</u>	<u>1,049,000</u>	<u>1,021,694</u>
Equity	24	<u>1,240,552</u>	<u>1,049,000</u>	<u>1,021,694</u>

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



Gisborne Intermediate

Statement of Cash Flows

For the year ended 31 December 2020

	2020	2020	2019
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,560,721	1,295,679	1,144,164
Locally Raised Funds	382,987	661,234	850,666
Goods and Services Tax (net)	18,318	5,056	53,593
Funds Administered on Behalf of Third Parties	889	-	(166)
Payments to Employees	(757,219)	(586,013)	(673,526)
Payments to Suppliers	(850,345)	(1,264,043)	(981,499)
Interest Paid	(2,305)	(2,500)	(2,542)
Interest Received	26,556	20,738	29,797
Net cash from / (to) the Operating Activities	379,602	130,151	420,487
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(96,875)	(129,950)	(123,490)
Purchase of Investments	(123,670)	627,117	(327,967)
Net cash from / (to) the Investing Activities	(220,545)	497,167	(451,457)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	23,251
Finance Lease Payments	12,154	(10,588)	(14,692)
Funds held for Capital Works Projects	(127,283)	(236,620)	169,656
Net cash from / (to) Financing Activities	(115,129)	(247,208)	178,215
Net increase/(decrease) in cash and cash equivalents	43,928	380,110	147,245
Cash and cash equivalents at the beginning of the year	8 335,890	304,890	188,645
Cash and cash equivalents at the end of the year	8 379,818	685,000	335,890

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

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



Gisborne Intermediate
Notes to the Financial Statements
For the year ended 31 December 2020

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 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 15.

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings – School	40 years
Building improvements – Crown	3 - 40 years
Furniture and equipment	3 - 15 years
Information and communication technology	3 - 10 years
Motor vehicles	5 - 8 years
Leased assets held under a Finance Lease	Term of Lease
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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

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.

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 Investments

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) 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.

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	1,222,729	1,162,250	954,278
Teachers' salaries grants	2,987,447	2,280,000	2,514,938
Use of Land and Buildings grants	640,606	700,000	618,253
Other MoE Grants	414,783	9,429	181,249
Other government grants	59,157	124,000	8,638
	<u>5,324,722</u>	<u>4,275,679</u>	<u>4,277,356</u>

The school has opted in to the donations scheme for this year. Total amount received was \$89,850.

Other MOE Grants total includes additional COVID-19 funding totalling \$21,794.78 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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	7,567	1,500	30,031
Bequests & Grants	7,182	5,000	72,004
Activities	77,878	119,000	308,680
Trading	69,563	26,083	82,897
Overseas Travel	5,333	374,863	93,922
Other revenue	186,531	223,750	177,685
	<u>354,054</u>	<u>750,196</u>	<u>765,219</u>
Expenses			
Activities	91,666	313,125	287,057
Trading	57,951	21,319	76,814
Other Locally Raised Funds Expenditure	30,109	17,000	35,686
Overseas Travel Expenditure	1,750	374,863	86,061
	<u>181,476</u>	<u>726,307</u>	<u>485,618</u>
<i>Surplus for the year Locally raised funds</i>	<u>172,578</u>	<u>23,889</u>	<u>279,601</u>

Included in Donations income:

MWJ Bower Fund \$1,060

Included in Bequests & Grants:

The Esme & Tom Tombleson Trust \$2,650

The Sunrise Foundation \$1,039

The Scott Fund Trust \$4,054

Haemata Tapu \$1,500

Heni Materoa Childrens Trust \$419

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	157,019	235,500	111,357
Equipment repairs	8,925	13,000	11,249
Information and communication technology	33,083	48,500	31,454
Library resources	1,442	1,500	1,035
Employee benefits - salaries	3,376,655	2,531,011	2,866,562
Resource/attached teacher costs	91,585	40,500	62,574
Staff development	18,470	30,000	32,264
Healthy School Lunch Programme	134,113	-	-
	<u>3,821,292</u>	<u>2,900,011</u>	<u>3,116,495</u>



5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,480	6,480	6,355
Board of Trustees Fees	3,630	5,000	2,965
Board of Trustees Expenses	18,607	8,500	12,150
Communication	12,766	7,000	3,290
Consumables	2,210	2,500	2,378
Legal Fees	67,982	30,000	-
Other	14,451	15,500	9,626
Employee Benefits - Salaries	204,623	193,000	185,455
Insurance	7,351	10,000	7,051
	<u>338,100</u>	<u>277,980</u>	<u>229,270</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	14,191	14,000	13,070
Cyclical Maintenance Expense	66,949	44,000	42,904
Grounds	1,523	4,500	3,027
Heat, Light and Water	38,279	40,000	39,277
Rates	7,147	11,850	6,417
Repairs and Maintenance	78,412	81,500	68,141
Use of Land and Buildings	640,606	700,000	618,253
Security	9,432	7,000	7,162
Employee Benefits - Salaries	169,469	135,000	138,663
	<u>1,026,008</u>	<u>1,037,850</u>	<u>936,914</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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	837	-	900
Building Improvements - Crown	7,386	10,000	7,323
Furniture and Equipment	43,148	20,000	39,703
Information and Communication Technology	28,997	20,000	10,534
Motor Vehicles	14,352	12,000	14,352
Leased Assets	17,849	21,000	13,487
Library Resources	2,338	2,000	2,486
	<u>114,907</u>	<u>85,000</u>	<u>88,785</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	1,730	100	100
Bank Current Account	26,223	15,900	15,886
Bank Call Account	351,865	130,000	319,904
Short-term Bank Deposits	-	539,000	-
Cash and Cash equivalents for Statement of Cash Flows	<u>379,818</u>	<u>685,000</u>	<u>335,890</u>

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

Of the \$379,818 Cash and Cash Equivalents, \$172,625 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	5,901	5,000	20,535
Receivables from the Ministry of Education	5,734	-	-
Interest Receivable	2,542	2,000	2,738
Banking Staffing Underuse	125,026	-	-
Teacher Salaries Grant Receivable	224,728	139,000	194,525
	<u>363,931</u>	<u>146,000</u>	<u>217,798</u>
Receivables from Exchange Transactions	8,443	7,000	23,273
Receivables from Non-Exchange Transactions	355,488	139,000	194,525
	<u>363,931</u>	<u>146,000</u>	<u>217,798</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,770	-	1,319
School Uniforms	8,002	-	21,220
	<u>9,772</u>	<u>-</u>	<u>22,539</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	825,760	420,000	1,016,117
Non-current Asset			
Long-term Bank Deposits	314,027	-	-
Total Investments	<u>1,139,787</u>	<u>420,000</u>	<u>1,016,117</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings - School	33,501				(837)	32,664
Building Improvements - Crown	148,880				(7,386)	141,494
Furniture and Equipment	151,564	12,530	(2,190)		(43,148)	118,756
Information and Communication Technology	12,545	60,145			(28,997)	43,693
Motor Vehicles	71,587				(14,352)	57,235
Leased Assets	29,570	5,810			(17,849)	17,531
Library Resources	17,403	892			(2,338)	15,957
Balance at 31 December 2020	465,050	79,377	(2,190)	-	(114,907)	427,330

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings - School	35,987	(3,323)	32,664
Building Improvements - Crown	364,900	(223,406)	141,494
Furniture and Equipment	985,060	(866,304)	118,756
Information and Communication Technology	614,130	(570,437)	43,693
Motor Vehicles	116,820	(59,585)	57,235
Leased Assets	95,255	(77,724)	17,531
Library Resources	87,923	(71,966)	15,957
Balance at 31 December 2020	2,300,075	(1,872,745)	427,330

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings - School	34,401				(900)	33,501
Building Improvements - Crown	110,239	45,964			(7,323)	148,880
Furniture and Equipment	121,678	69,589			(39,703)	151,564
Information and Communication Technology	17,024	6,055			(10,534)	12,545
Motor Vehicles	85,939				(14,352)	71,587
Leased Assets	9,609	33,448			(13,487)	29,570
Library Resources	18,006	1,883			(2,486)	17,403
Balance at 31 December 2019	396,896	156,939	-	-	(88,785)	465,050

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings - School	35,987	(2,486)	33,501
Building Improvements - Crown	364,900	(216,020)	148,880
Furniture and Equipment	1,037,192	(885,628)	151,564
Information and Communication Technology	567,576	(555,031)	12,545
Motor Vehicles	116,820	(45,233)	71,587
Leased Assets	116,496	(86,926)	29,570
Library Resources	87,328	(69,925)	17,403
Balance at 31 December 2019	2,326,299	(1,861,249)	465,050



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating creditors	63,792	93,000	63,747
Accruals	7,453	10,000	8,120
Employee Entitlements - salaries	228,002	139,000	196,993
Employee Entitlements - leave accrual	30,615	20,000	24,534
	329,862	262,000	293,394
 Payables for Exchange Transactions	 329,862	 262,000	 293,394
	329,862	262,000	293,394

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	2,400	-	-
Other	139,755	20,000	124,497
	142,155	20,000	124,497

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	433,381	433,381	407,037
Increase/(Decrease) to the Provision During the Year	66,949	1,619	26,344
Provision at the End of the Year	500,330	435,000	433,381
 Cyclical Maintenance - Current	 263,668	 151,000	 251,710
Cyclical Maintenance - Term	236,662	284,000	181,671
	500,330	435,000	433,381

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	15,589	17,000	16,074
Later than One Year and no Later than Five Years	6,489	2,000	16,561
	22,078	19,000	32,635



17. Funds held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	404	1,000	473
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>404</u>	<u>1,000</u>	<u>473</u>

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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YP - Blks B,C,D,L,IC	<i>in progress</i>	(15,582)		(19,526)		(35,108)
5YP - Blks L - Toilet Upgrade	<i>in progress</i>	194,108	185,215	(377,964)		1,359
5YP - Blks B - DQLS & ILE Upgrade	<i>in progress</i>	15,389	107,867	(81,538)		41,718
5YP - Cladding & Roofing Repairs & Rep	<i>in progress</i>	43,230		(65,298)		(22,068)
5YP - Plumbing & Drainage Upgrade	<i>in progress</i>		135,043	(32,899)		102,144
5YP - Air Conditioning Units	<i>in progress</i>		64,868	(61,730)		3,138
5YP - Electrical Upgrade	<i>in progress</i>		31,500	(37,085)		(5,585)
5YP - Pool Strengthening	<i>in progress</i>		27,455	(3,189)		24,266
Totals		<u>237,145</u>	<u>551,948</u>	<u>(679,229)</u>	<u>-</u>	<u>109,864</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	172,625
Funds Due from the Ministry of Education	(62,761)
	<u>109,864</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YP - Blks B,C,D,L,IC	<i>in progress</i>	67,489	497,553	(580,624)	-	(15,582)
5YP - Blk L - Toilet Upgrade	<i>in progress</i>	-	250,000	(55,892)	-	194,108
5YP - Blk B - DQLS & ILE Upgrade	<i>in progress</i>	-	20,000	(4,611)	-	15,389
5YP - Clading Repairs & Replacement	<i>in progress</i>	-	43,230	-	-	43,230
Totals		<u>67,489</u>	<u>810,783</u>	<u>(641,127)</u>	<u>-</u>	<u>237,145</u>

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,630	2,965
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	1,066,921	977,743
Full-time equivalent members	10.10	9.80
Total key management personnel remuneration	1,070,551	980,708
Total full-time equivalent personnel	10.20	9.90

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	170 - 180	170 - 180
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110 - 120	-	1.00
100 - 110	4.00	-
	4.00	1.00

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:

	2020 Actual \$	2019 Actual \$
Total	27,500	\$0
Number of People	1	0



22. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

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

(i) \$2,287,995 contract for Blocks C & D Upgrade, Block C Toilet Upgrade and Block O, K & L - Cyclical Maintenance of \$158,403 has been completed in 2020, which has been partly funded by the Ministry of Education and partly by the Board of Trustees. \$2,262,525 has been spent on the project to date; and

(ii) \$200,000 contract for the AMS only project - Hall Block to be upgraded to improve acoustics and create multiple breakout spaces to existing multi-purpose area. This will be funded by the Ministry of Education.

(iii) \$432,300 contract for Blocks A, B, CW, H, K, KS, T, T1, U & Y cladding repairs and replacement. This will be funded by the Ministry of Education.

(iv) \$387,721 contract for Blocks L Toilets replacement. This will be funded by the Ministry of Education.

(v) \$290,435 contract for Blocks B, D, K, H, T, U Plumbing & Drainage Upgrade. This will be funded by the Ministry of Education.

(vi) \$119,600 contract for Heat Pump replacements in Blocks A, B, I, K & T1. This will be funded by the Ministry of Education.

(vii) \$48,615 contract for Blocks A, B, D, I, K, KS, N, T, T1, U, IC & Y electrical upgrade. This will be funded by the Ministry of Education.

(viii) \$274,550 contract for Structural Strengthening of the pool. This will be funded by the Ministry of Education.

(Capital commitments at 31 December 2019)

(i) \$2,092,656 contract for Blocks C & D Upgrade, Block C Toilet Upgrade and Block O, K & L - Cyclical Maintenance is to be completed in 2020, which will be partly funded by the Ministry of Education and partly by the Board of Trustees. \$2,271,856 has been spent on the project to date; and

(ii) \$200,000 contract for the AMS only project - Hall Block to be upgraded to improve acoustics and create multiple breakout spaces to existing multi-purpose area. This will be funded by the Ministry of Education.

(iii) \$432,300 contract for Blocks A, B, CW, H, K, KS, T, T1, U & Y cladding repairs and replacement. This will be funded by the Ministry of Education.

(iv) \$387,721 contract for Blocks L Toilets replacement. This will be funded by the Ministry of Education.



(b) Operating Commitments

As at 31 December 2020 the Board has entered into contracts for the lease of tablets:

	2020 Actual \$	2019 Actual \$
No later than One Year	-	1,099
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>1,099</u>

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:

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	379,818	685,000	335,890
Receivables	363,931	146,000	217,798
Investments - Term Deposits	1,139,787	420,000	1,016,117
Total Loans and Receivables	<u>1,883,536</u>	<u>1,251,000</u>	<u>1,569,805</u>

Financial liabilities measured at amortised cost

Payables	329,862	262,000	293,394
Finance Leases	20,501	19,000	29,587
Total Financial Liabilities Measured at Amortised Cost	<u>350,363</u>	<u>281,000</u>	<u>322,981</u>

26. Events After Balance Date

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



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 Māori 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 exceed a year's progress annually 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 2019 will have made more than one year's progress in Mathematics by the end of 2020.

Our specific targets are to have:

- The 108 Year 8 students who are below expectation in maths, will make accelerated progress and be working at level 4 of the curriculum by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Maori and non Maori students.
- The 19 Year 8 students who are working at well below expectation in maths will make more than a year's progress and be approaching upper level 3 by the end of the academic year.
- The 71 Year 7 students who are below expectation in maths, will make accelerated progress and be working at Early level 4 of the curriculum by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Maori and non Maori students.
- The 47 Year 7 students who are working at well below expectation in maths will make more than a year's progress and be approaching early level 3 by the end of the academic year.
- All students with special learning needs and those who require learning support will make accelerated progress.

Baseline data: (Year ending 2019)

The analysis of Maths for the end of 2019 informs the starting point for professional learning. Progress will be monitored as part of teachers professional learning dialogue.

At the end of the 2019 academic year 251 students (Year 7 and Year 8's) were below or well below expected levels in Maths. This included 136 Maori and 14 Pasifika students.

Actions <i>(What did we do?)</i>	Outcomes <i>(What happened?)</i>	Reasons for Variance <i>(Why did it happen?)</i>	Evaluation <i>(Where to next?)</i>
<p>Provide focused professional learning on assessment practices.</p> <p>Unpack assessment schedule with staff.</p> <p>Schedule team meeting time to discuss assessment practices</p> <p>Build assessment practice dialogue into scheduled professional learning conversations and Teaching As Inquiry</p> <p>Schedule Team and Staff meetings around moderation of overall teacher judgments</p>	<p>The assessment schedule was refined following feedback from teachers to ensure it was meeting classroom needs and to provide worthwhile and usable data.</p> <p>The assessment schedule provided teachers with an overview of all formal assessments and relevant time frames for all formal assessments to be administered over the year.</p> <p>Lead teachers undertook extra responsibility due to the redistribution of roles this year. Part of their key roles were to support teachers in TAI, assessment practices - including OTJ's and PLC's.</p> <p>Teachers were supported with the assessment guidelines - school wide expectations on how the assessments are implemented to ensure consistency across the school. Teachers supported with assessment resources -PR1ME, PAT, IKAN, GLOSS, Mathematics</p>	<p>Education teams have supported each other across the school in developing clearer and more consistent understanding of OTJ's</p> <p>The Gisborne Intermediate Curriculum Implementation booklet has been updated with revised guidelines on levelling curriculum levels against OTJ's.</p> <p>The OTJ moderation sheet for Maths was revised to include PRIME maths.</p> <p>COVID-19 created some challenges in terms of timings and ability to follow timelines for assessments. Teachers coped well with the serious disruptions and have made common sense decisions, with support where necessary.</p>	<p>The assessment schedule and the assessment guidelines will be reviewed and updated for 2021.</p> <p>Teachers will continue to use the assessment guidelines to ensure consistency across the school.</p> <p>New teaching staff and any staff identified as requiring extra support will be scaffolded through expectations around assessment practices at GisInt</p>
<p>Teacher coaching to target students below the expected curriculum level</p> <p>With support from Team Leaders teachers identified targeted groups of students working below the expected curriculum level.</p> <p>Teacher aides were allocated to support classroom teachers with students working well below the expected curriculum level.</p> <p>PLC's - Professional Learning Conversations were driven by the Lead Teachers this year.</p>	<p>Each teacher created targeted groups of students who were identified as not achieving at the expected curriculum level.</p> <p>Teacher aides supported classroom teachers.</p> <p>Target groups were created on Musac and were identified on the achievement wall.</p> <p>Release was provided for Team Leaders to support teachers in the completion of their TAI.</p>	<p>In recent years every teacher had numerous Teaching as Inquiry meetings with the Leaders of Learning. With the disruptions of 2020 there has been less impetus than in the past. TAI continued to happen, however became more organic as opposed to deliberate and monitored. The process was simplified this year which has enabled our teachers to take increasing ownership of evolving their practice. Our Beginning Teachers continued to be well supported and encouraged to grow their teaching capabilities based on measuring progress and impact.</p>	<p>Teaching as Inquiry for our targeted students will be a priority with systems put in place for consistent monitoring and tracking of student progress.</p> <p>Teachers will be supported in their understanding and the implementation of TAI.</p> <p>Teachers will be supported with the Implementation of the PRIME maths programme.</p>
<p>Regular home contact with whanau around learning.</p> <p>Families to be surveyed for preferred methods of home contact.</p>	<p>Teachers collated information around the preferred method of home contact.</p>	<p>The majority of teachers maintained regular home contact with whanau around their learning and their well being. With the school going</p>	<p>The teachers at Gisborne Intermediate are very aware of the value of having regular home contact with whanau and this will</p>

<p>Facebook pages for each learning hub to provide updates as to what is happening in the classroom and at school.</p> <p>Hold parent information sessions around learning.</p> <p>Hold staff meetings to explore the importance of authentic whanau engagement to support Māori learners.</p>	<p>Each learning hub has a Facebook page.</p> <p>In Term 1 teachers held a Meet the Teacher evening. In Term 2 teachers held individual learning conferences.</p> <p>Team leaders monitored and ensured each family received information related to personalised learning and well being about their child.</p>	<p>into lockdown due to Covid 19 some communication was lost due to the internet being inaccessible in some homes. On the positive side many families had a lot more contact than they would normally have had over this period.</p>	<p>continue to be of a high priority within our school.</p> <p>Teachers will continue to make direct contact with families of children who are working below the expected curriculum level. Teachers will explain the current levels of achievement and discuss how families can support their child in their learning.</p> <p>Formalised document outlining processes and guidelines established.</p>
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Next Steps for 2021

Planned actions for further Lifting Achievement in Maths

The end of year data has allowed us to identify the main areas of concern for our Year 7 students moving into Year 8 in 2021. At the end of 2020 we have 90 (29%) working at Below and 60 (21%) students working at Well Below the expected curriculum level for Maths - a total of 150 (50%).

These students are of concern and will become our priority learners and will be monitored carefully with the intention that they will make accelerated progress in 2021.

- Teachers will identify targeted students through Teaching as Inquiry.
- Prime Maths will continue to be a high priority with professional development being made available to existing and all new teachers.
- 2020 Year 7 student data will be analysed in early Term 1 to allow us to identify high priority learners and what this new cohort of learners needs are.
- All students will achieve at least 12 months progress by the end of 2021 (as per Strategic Plan)
- To maintain achievement so that at least 55 % of current students continue to meet or exceed the expected curriculum level.
- To maintain or better the 2020 achievement of 50% of all Maori students achieving or exceeding expected curriculum level
- To maintain or better the 2020 achievement of 31% of all Pasifika students achieving or exceeding expected curriculum level
- Students who are identified as not yet meeting the expected curriculum level will make the expected progress of 12 months or more

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 Māori 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 exceed a year's progress annually 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 2019 will have made more than one year's progress in reading by the end of 2020.

Our specific targets are to have:

- The 52 Year 8 students who are below expectation in reading, will make accelerated progress and be working at level 4 of the curriculum by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and non- Māori students.
- The 40 Year 8 students who are working at well below expectations in reading will make more than a year's progress and be approaching upper level 3 by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and non- Māori students.
- The 37 Year 7 students who are working at below expectation in reading, will make accelerated progress and be working at early level 4 of the curriculum by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and Non Māori students.
- The 41 Year 7 students who are working at well below expectations in reading, will make more than a year's progress and be approaching upper level 3 by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and Non Māori students.
- All students with special learning needs and those who require learning support will make accelerated progress.

Baseline data: (Year ending 2019)

The analysis of reading for the end of 2019 informs the starting point for professional learning. Students will be deliberately targeted and supported. Progress will be monitored as part of teachers professional learning dialogue.

- At the end of the 2019 academic year 179 students (Year 7 and Year 8's) were below or well below expected levels in reading. This included 99 Māori and 14 Pasifika students.

Actions (What did we do?)	Outcomes (What happened?)	Reasons for Variance (Why did it happen?)	Evaluation (Where to next?)
<p>Provide focused professional learning on assessment practices.</p> <p>Unpack assessment schedule with staff.</p> <p>Schedule team meeting time to discuss assessment practices</p> <p>Build assessment practice dialogue into scheduled professional learning conversations and Teaching As Inquiry</p> <p>Schedule Team and Staff meetings around moderation of overall teacher judgments</p> <p>-</p>	<p>The assessment schedule was refined following feedback from teachers to ensure it was meeting classroom needs and to provide worthwhile and usable data.</p> <p>The assessment schedule provided teachers with an overview of all formal assessments and relevant time frames for all formal assessments to be administered over the year.</p> <p>Lead teachers undertook extra responsibility due to the redistribution of roles this year. Part of their key roles were to support teachers in TAI, assessment practices - including OTJ's and PLC's.</p> <p>Teachers were supported with the assessment guidelines - school wide expectations on how the assessments are implemented to ensure consistency across the school.</p> <p>Teachers supported with assessment resources -PROBE, PAT, ARBs.</p>	<p>Education teams have supported each other across the school in developing clearer and more consistent understanding of OTJ's</p> <p>The Gisborne Intermediate Curriculum Implementation booklet has been updated with revised guidelines on Levelling curriculum levels against OTJ's.</p> <p>Learning pathways for Reading were revised to include Sharp reading.</p> <p>COVID-19 created some challenges in terms of timings and ability to follow timelines for assessments. Teachers coped well with the serious disruptions and have made common sense decisions, with support where necessary.</p> <p>The scheduled Sharp reading professional development did not go ahead this year due to the difficulties that arose from the Covid 19 lockdown.</p>	<p>The assessment schedule and the assessment guidelines will be reviewed and updated for 2021.</p> <p>Teachers will continue to use the assessment guidelines to ensure consistency across the school.</p> <p>New teaching staff and any staff identified as requiring extra support will be scaffolded through expectations around assessment practices at GisInt.</p>
<p>Teacher coaching to target students below the expected curriculum level</p> <p>With support from Team Leaders teachers identified targeted groups of students working below the expected curriculum level.</p> <p>Teacher aides were allocated to support classroom teachers with students working well below the expected curriculum level.</p> <p>PLC's - Professional Learning Conversations were driven by the Lead Teachers this year.</p>	<p>Each teacher created targeted groups of students who were identified as not achieving at the expected curriculum level.</p> <p>Teacher aides supported classroom teachers.</p> <p>Target groups were created on Musac and were identified on the achievement wall.</p> <p>Release was provided for Team Leaders to support teachers in the completion of their TAI.</p>	<p>In recent years every teacher had numerous Teaching as Inquiry meetings with the Leaders of Learning. With the disruptions of 2020 there has been less impetus than in the past. TAI continued to happen, however became more organic as opposed to deliberate and monitored. The process was simplified this year which has enabled our teachers to take increasing ownership of evolving their practice. Our Beginning Teachers continued to be well supported and encouraged to grow their teaching capabilities based on measuring progress and impact.</p> <p>The Sharp reading programme continued to be used across the school by many teachers.</p>	<p>Teaching as Inquiry for our targeted students will be a priority with systems put in place for consistent monitoring and tracking of student progress.</p> <p>Teachers will be supported in their understanding and the implementation of TAI.</p> <p>The Sharp reading programme will continue to be a high priority with professional development being made available to existing and all new teachers.</p> <p>Teaching as inquiry reports and findings are to be shared to improve understanding of what improves learning for Target Students</p>

<p>Regular home contact with whanau around learning. Families to be surveyed for preferred methods of home contact.</p> <p>Facebook pages for each learning hub to provide updates as to what is happening in the classroom and at school.</p> <p>Hold parent information sessions around learning.</p> <p>Hold staff meetings to explore the importance of authentic whanau engagement to support Māori learners.</p>	<p>Teachers collated information around the preferred method of home contact.</p> <p>Each learning hub has a Facebook page.</p> <p>In Term 1 teachers held a Meet the Teacher evening. In Term 2 teachers held individual learning conferences.</p> <p>Team leaders monitored and ensured each family received information related to personalised learning and well being about their child.</p>	<p>The majority of teachers maintained regular home contact with whanau around their learning and their well being.</p> <p>With the school going into lockdown due to Covid 19 some communication was lost due to the internet being inaccessible in some homes.</p> <p>On the positive side many families had a lot more contact than they would normally have had over this period.</p>	<p>The teachers at Gisborne Intermediate are very aware of the value of having regular home contact with whanau and this will continue to be of a high priority within our school.</p> <p>Teachers will continue to make direct contact with families of children who are working below the expected curriculum level. Teachers will explain the current levels of achievement and discuss how families can support their child in their learning.</p> <p>Formalised document outlining processes and guidelines will be established.</p>
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Next Steps for 2021

Planned actions for further Lifting Achievement in Reading

The end of year data has allowed us to identify the main areas of concern for our Year 7 students moving into Year 8 in 2021.

At the end of 2020 we have 71 (18%) working at Below and 49 (15%) students working at Well Below the expected curriculum level for reading - a total of 120 (35%).

These students are of concern and will become our priority learners and will be monitored carefully with the intention that they will make accelerated progress in 2021.

- Teachers will identify targeted students through Teaching as Inquiry.
- The Sharp reading programme will continue to be a high priority with professional development being made available to existing and all new teachers.
- 2020 Year 7 student data will be analysed in early Term 1 to allow us to identify high priority learners and what this new cohort of learners needs are.
- All students (100%) will achieve at least 12 months progress by the end of 2021 (as per Strategic Plan)
- To maintain achievement so that at least 65 % of current students continue to meet or exceed the expected curriculum level.
- To maintain or better the 2020 achievement of 56% of all Maori students achieving or exceeding expected curriculum level
- To maintain or better the 2020 achievement of 53% of all Pasifika students achieving or exceeding expected curriculum level
- Students who are identified as not yet meeting the expected curriculum level will make the expected progress of 12 months or more

Focus: WRITING

Strategic Goal: To raise student achievement in Numeracy and Literacy whereby each learner exceeds a year's progress annually with a particular focus on Māori 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 exceed a year's progress annually 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

Writing Target:

All students currently below or well below their expected curriculum level at the end of 2019 will have made more than one year's progress in writing by the end of 2020.

Our specific targets are to have:

- The 61 Year 8 students who are below expectation in writing, will make accelerated progress and be working at level 4 of the curriculum by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and non Māori students.
- The 72 Year 8 students who are working at well below expectation in writing will make more than a year's progress and be approaching upper level 3 by the end of the academic year
- The 64 Year 7 students who are below expectation in writing, will make accelerated progress and be working at early level 4 of the curriculum by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and Non Māori students.
- The 74 Year 7 students who are working at well below expectation in writing, will make more than a year's progress and be approaching upper level 3 by the end of the academic year. Progress will be monitored to ensure that there is no disparity between Māori and Non Māori students.
- All students with special learning needs and those who require learning support will make accelerated progress.

Baseline data: (Year ending 2019)

The analysis of writing for the end of 2019 informs the starting point for professional learning. Progress will be monitored as part of teachers professional learning dialogue.

- At the end of the 2019 academic year 262 students (Year 7's and Year 8's) were below or well below expected curriculum levels in writing. This included 123 Māori and 14 Pasifika students.

Actions <i>(What did we do?)</i>	Outcomes <i>(What happened?)</i>	Reasons for Variance <i>(Why did it happen?)</i>	Evaluation <i>(Where to next?)</i>
<p><i>Provide focused professional learning on assessment practices.</i></p> <p>Unpack assessment schedule with staff.</p> <p>Schedule team meeting time to discuss assessment practices</p> <p>Build assessment practice dialogue into scheduled professional learning conversations and Teaching As Inquiry</p> <p>Schedule Team and Staff meetings around moderation of overall teacher judgments</p>	<p>The assessment schedule was refined following feedback from teachers to ensure it was meeting classroom needs and to provide worthwhile and usable data.</p> <p>The assessment schedule provided teachers with an overview of all formal assessments and relevant time frames for all formal assessments to be administered over the year.</p> <p>Lead teachers undertook extra responsibility due to the redistribution of roles this year. Part of their key roles were to support teachers in TAI, assessment practices - including OTJ's and PLC's.</p> <p>Teachers were supported with the assessment guidelines - school wide expectations on how the assessments are implemented to ensure consistency across the school.</p> <p>Teachers were supported with assessment resources, writing assessment guidelines, easTTle rubrics and exemplars and Write that Essay support.</p>	<p>Teachers embraced Write that Essay - the programme has proven to be engaging for students, provides immediate feedback for students and rich learning tasks.</p> <p>Formalised and scheduled writing moderation did not eventuate this year. It has been a challenging year and time factors prevented it from happening in a formalised school wide manner. It was however happening within teams and through the professional needs of some staff.</p> <p>COVID-19 created some challenges in terms of timings and ability to follow timelines for assessments. Teachers coped well with the serious disruptions and have made common sense decisions, with support where necessary.</p> <p>Education teams have supported each other across the school in developing clearer and more consistent understanding of OTJ's</p> <p>The Gisborne Intermediate Curriculum Implementation booklet has been updated with revised guidelines on Levelling curriculum levels against OTJ's.</p>	<p>The assessment schedule and the assessment guidelines will be reviewed and updated for 2021.</p> <p>Teachers will continue to use the assessment guidelines to ensure consistency across the school.</p> <p>New teaching staff and any staff identified as requiring extra support will be scaffolded through expectations around assessment practices at Gis int.</p> <p>Write that Essay has its own assessment tools which will be looked at in depth this year to evaluate if it would provide better data than the e asttle writing assessments.</p> <p>Prioritise formalised school wide writing moderation this year.</p>
<p><i>Teacher coaching to target students below the expected curriculum level</i></p> <p>With support from Team Leaders teachers identified targeted groups of students working below the expected curriculum level.</p> <p>Teacher aides were allocated to support classroom teachers with students working well below the expected curriculum level.</p> <p>PLC's - Professional Learning Conversations were driven by the Lead Teachers this year.</p>	<p>Each teacher created targeted groups of students who were identified as not achieving at the expected curriculum level.</p> <p>Teacher aides supported classroom teachers.</p> <p>Target groups were created on Musac and were identified on the achievement wall.</p> <p>Release was provided for Team Leaders to support teachers in the completion of their TAI.</p>	<p>In recent years every teacher had numerous Teaching as Inquiry meetings with the Leaders of Learning. With the disruptions of 2020 there has been less impetus than in the past. TAI continued to happen, however became more organic as opposed to deliberate and monitored. The process was simplified this year which has enabled our teachers to take increasing ownership of evolving their practice. Our Beginning Teachers continued to be well supported and encouraged to grow their teaching capabilities based on measuring progress and impact.</p>	<p>Teaching as Inquiry for our targeted students will be a priority with systems put in place for consistent monitoring and tracking of student progress.</p> <p>Teachers will be supported in their understanding and the implementation of TAI.</p> <p>Write that Essay will continue to be a high priority with professional development being made available to existing and all new teachers. WTE team to hold workshops and in class support.</p>

Write that Essay - online writing programme was made available to interested teachers	Write that Essay has been adopted by the majority of classroom teachers. Professional development continued through the year with workshops and in class support being provided by the professional development team from WTE and the WST teacher Kaytlin.	The Write that Essay programme has been embraced across the school by the majority of teachers. Our in school WST teacher has provided support for staff. Positive results were recorded through the diagnostic assessment.	Writing moderation across the school to be scheduled each term. Teaching as inquiry reports and findings shared to improve understanding of what improves learning for Target Students
<p>Regular home contact with whanau around learning. Families to be surveyed for preferred methods of home contact.</p> <p>Facebook pages for each learning hub to provide updates as to what is happening in the classroom and at school.</p> <p>Hold parent information sessions around learning.</p> <p>Hold staff meetings to explore the importance of authentic whanau engagement to support Māori learners.</p>	<p>Teachers collated information around the preferred method of home contact.</p> <p>Each learning hub has a Facebook page.</p> <p>In Term 1 teachers held a Meet the Teacher evening. In Term 2 teachers held individual learning conferences.</p> <p>Team leaders monitored and ensured each family received information related to personalised learning and well being about their child.</p>	<p>The majority of teachers maintained regular home contact with whanau around their learning and their well being.</p> <p>With the school going into lockdown due to Covid 19 some communication was lost due to the internet being inaccessible in some homes. On the positive side many families had a lot more contact than they would normally have had over this period.</p>	<p>The teachers at Gisborne Intermediate are very aware of the value of having regular home contact with whanau and this will continue to be of a high priority within our school.</p> <p>Formalised document outlining process and guidelines established.</p>

Next Steps for 2021

Planned actions for further Lifting Achievement in Writing

The end of year data has allowed us to identify the main areas of concern for our Year 7 students moving into Year 8 in 2021. At the end of 2020 we have 67 (21%) working at Below and 84 (26%) students working at Well Below the expected curriculum level for writing - a total of 151 (47%). These students are of concern and will become our priority learners and will be monitored carefully with the intention that they will make accelerated progress in 2021.

- Teachers will identify targeted students through Teaching as Inquiry.
- Write That Essay Programme will continue to be a high priority with professional development continuing and being available to existing and all new teachers.
- 2020 Year 7 student data will be analysed in early Term 1 to allow us to identify high priority learners and what this new cohort of learners needs are.
- All students (100%) will achieve at least 12 months progress by the end of 2021 (as per Strategic Plan)
- To maintain achievement so that at least 51 % of current students continue to meet or exceed the expected curriculum level.
- To maintain or better the 2020 achievement of 48% of all Maori students achieving or exceeding expected curriculum level
- To maintain or better the 2020 achievement of 53% of all Pasifika students achieving or exceeding expected curriculum level

Students who are identified as not yet meeting the expected curriculum level will make the expected progress of 12 months or more

Focus: Special Education Needs.

Strategic Goal: To raise student achievement in Numeracy and Literacy whereby each learner exceeds a year's progress annually with a particular focus on Māori 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

Targets: In 2020 we had 15 children receiving ICS support, 8 students receiving ORS support, 1 student receiving IWS support, 1 student receiving HCN support, 24 students receiving RTLB/SE/CYF/CAMHS support. 4 students receiving ESOL funding

100% students with special educational needs will achieve 90% of their learning outcomes for their IEP or IBP.

Baseline:Baseline Data:

- 2019 we had 7 receiving ICS support, 6 Students receiving ORS support, 13 student receiving HCN support, 3 students receiving ESOL funding

Actions <i>(What did we do?)</i>	Outcomes <i>(What happened?)</i>	Reasons for Variance <i>(Why did it happen?)</i>	Evaluation <i>(Where to next?)</i>
<p>Professional Learning- 6 Teacher aides attended a digital PD course in Auckland called Using Technology Better. This is to help support them using digital technology with the learners they are working with. Refine assessment practices and utilise effective assessment tools to identify learning needs for students with special educational needs</p> <p>-PD sessions with outside support agencies will be made available to staff who need support with students of special needs (e.g. Janine Robinson, Sonia Turnbull, Viki Lee-Taylor, Christina Pinto, Lyn Davis, Cath Cummings, Ian Rush, Gaynor Rogers) organised by LSC</p> <p>-teachers obtain support, advice and guidance from SENCO and specialist teacher.</p> <p>-Scheduled professional learning sessions with LSC using GROWTH coaching</p>	<p>Teacher aides were given the tools to support the learners they are working with through digital technology. This gave them an opportunity to explore and become more confident in using technology with their learners.</p> <p>RTLB supported LSC with her role and she liaised with other LSC to build her own knowledge and help support her with the role.</p> <p>RTLB offered and ran PD with some teachers and teacher aides to help them support their learners in the classroom around guided reading and writing. SE supported and ran PD sessions with LSC and support staff within LSH e.g. core board, Behaviour strategies, colourful semantics, ESOL.</p> <p>All students met their IEP/CAP learning outcomes.</p>	<p>Increased staff PD to support the learners within the school which helped to support learners reach their goals.</p> <p>Worked with outside agencies to help support LSC in her new role and network with other professionals. This resulted in building some strong relationships with other SENCOS and professionals.</p> <p>Increased staff PD to support the learners within LSH and across the school which helped to support learners reach their goals.</p>	<p>3 of the teacher aides will be working in Manakalani spaces and will continue to get PD through this. Continue to use technology within the classroom and seek support where needed.</p> <p>To run PD sessions with support staff around SHARP reading to support lower level readers. To have training in clicker sentences and colourful semantics through SE to support our literacy programme.</p> <p>The school continues to fund STEPS web licences for all students identified as requiring this programme.</p> <p>To continue the PD with the teacher aides in the use of communication tools to enhance learning for identified students.</p> <p>The LSC to work with each teacher aid to come up with their own professional learning goals and make a plan to meet these.</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 special educational needs will identify student achievement to inform future teaching through the IEP/IBP/CAP processes.</p> <p>-progress updates on students with special educational needs will be presented to the board</p> <p>- LSC 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.</p>	<p>SENCO, Teachers and teacher aides worked collaboratively with whanau and supported people to create an IEP/IBP/CAP to support our learners.</p> <p>SENCO supported teachers within the classroom to help identify needs and next steps</p> <p>At risk register set up and tracked, this needs to be used further to help support teachers with strategies and resources within the classroom to support our lower level learners.</p>	<p>Through working with all professionals involved we were able to develop plans catered for each student's learning needs and next learning steps</p>	<p>To continue to refine and develop Narrative assessment practices as a way to report to parents.</p> <p>Continue to work collaboratively to create IEP/IBP/CAP plans.</p> <p>Through the at risk register monitor this to support teachers with strategies and resources to support our level 1 learners.</p>
<p>Job Description- Consistent delivery of structured lessons to meet the IEP/CAP goals and performance indicators.</p>	<p>Structured IEP/CAP planning with agencies, parents/caregivers and teacher aides with the</p>	<p>Working closely with the agencies we were able to streamline the IEP/CAP using the</p>	<p>To continue to develop our Narrative assessments to report on children's learning.</p>

<p>- Involvement of parents/caregivers, students and outside agencies in the assessment process - identifying strengths and needs relevant to the IEP/IBP/CAP.</p> <p>- 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</p> <p>- A differentiated learning programme will be developed and students will be grouped according to individual needs.</p>	<p>specialist teacher lead to specific direct teaching of the goals/AO's.</p> <p>The learning was differentiated to the individual or groups of students. The focus was to meet the Key Competencies.</p>	<p>literacy & Numeracy curriculum and assessment for students with complex learning needs.</p> <p>This info is then shared with the local high schools upon transition to a new learning environment.</p> <p>The new Learning Support classroom is maximising learning for students as we are now better able to plan alternative programmes for individual student needs.</p>	<p>To continue to refine the processes we use in transitioning students between schools.</p>
<p>Community/Whanau</p> <p>- Regular and ongoing communication with parents /whanau about the progress of students. Completed through the IEP/IBP process and regular contact.</p>	<p>Teachers and teacher aides have developed strong relationships with whanau through regular positive contact. We have heard their voice and student voice around their goals and aspirations for each child. We have collaboratively made a plan to meet each child's individual learning needs.</p>	<p>Our LSH facebook page and meeting with whanau regularly 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.</p>	<p>To use a LSH facebook page to show and communicate learning for each child in LSH. Regularly meet with whanau around how their child is progressing and share their success.</p>

Next Steps for 2021

Planned actions for further Lifting Achievement

Learning Support Hub (Class) level:

- To continue to implement the STEPs programme to support learners in phonics, decoding and brain function development
- LSC and TA to have PD for SHARP reading programme to support students with comprehension strategies and phonics development
- Consistent delivery of structured lessons to meet the IEP / IBP goals
- Regular and ongoing communication with whanau to share progress, success and next steps.
- Through the at risk register monitor this to support teachers with strategies and resources to support our level 1 learners.

Professional Development (Teacher Aides and Senco Specialist Teacher):

- Teacher aides and LSC to attend SHARP reading to support students in Literacy
- LSC and TA to have PD around colourful semantics, clicker sentences to support our literacy programme.
- Teacher aides to have training around the Numicon programme

School-wide Action Plan:

- Professional Learning Conversations will continue with a focus on supporting the LSC 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 2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$8,926.03 excluding GST (2019: \$8,117.19 excluding GST). The funding was spent on equipment purchases, 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 2020

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 18, 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.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 19 to 31, 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.



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