

HASTINGS GIRLS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	228
Principal:	Catherine Bentley
School Address:	508 Pakowhai Road, Stortford Lodge, Hastings
School Postal Address:	P O Box 2441, Stortford Lodge, Hastings, 4153
School Phone:	06 873 1133
School Email:	pr@hastingsgirls.com

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Jacqui Davis	Chairperson	Co-opted	Jun 2022
Catherine Bentley	Principal	ex Officio	
Hannah Portas	Parent Rep	Co-opted	Jun 2022
Grant Russell	Parent Rep	Co-opted	Jun 2022
Anna Vignolini	Parent Rep	Elected	Jun 2022
Jason Whaitiri	Parent Rep	Elected	Jun 2022
Amataga Luli	Parent Rep	Co-opted	Sep 2022
Emma Jensen	Staff Rep	Elected	Jul 2020
Monique Goodson	Staff Rep	Elected	Jun 2022
Jordon Mou	Student Rep	Appointed	Sep 2020
Mercy Ili	Student Rep	Elected	Sep 2021

Accountant / Service Provider: Education Services Ltd

HASTINGS GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Hastings Girls' High School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

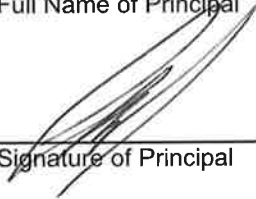
The School's 2020 financial statements are authorised for issue by the Board.

Jacqueline Maree Davis
Full Name of Board Chairperson


Signature of Board Chairperson

28 May 2021
Date:

Catherine Sarita Bentley
Full Name of Principal


Signature of Principal

28 May 2021
Date:

Hastings Girls' High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	8,014,806	7,637,933	7,324,648
Locally Raised Funds	3	383,352	273,250	547,525
Interest income		52,285	54,556	69,452
Gain on Sale of Property, Plant and Equipment		7,188	-	1,000
International Students	4	122,072	355,825	141,706
Other Revenue		12,000	-	-
		<u>8,591,703</u>	<u>8,321,564</u>	<u>8,084,331</u>
Expenses				
Locally Raised Funds	3	307,432	259,700	425,256
International Students	4	27,560	167,790	37,735
Learning Resources	5	5,672,948	5,636,082	5,355,205
Administration	6	597,152	467,058	426,715
Finance		15,275	8,033	9,118
Property	7	1,735,845	1,693,164	1,673,101
Depreciation	8	219,692	227,611	232,690
Loss on Disposal of Property, Plant and Equipment		13,311	-	2,180
		<u>8,589,215</u>	<u>8,459,438</u>	<u>8,162,000</u>
Net Surplus / (Deficit) for the year		2,488	(137,874)	(77,669)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>2,488</u>	<u>(137,874)</u>	<u>(77,669)</u>

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

Hastings Girls' High School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>3,603,212</u>	<u>3,519,184</u>	<u>3,680,881</u>
Total comprehensive revenue and expense for the year		2,488	(137,874)	(77,669)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		35,862	-	-
Gym Contribution to MoE		(704,541)	-	-
Equity at 31 December	25	<u>2,937,021</u>	<u>3,381,310</u>	<u>3,603,212</u>
Retained Earnings		2,937,021	3,381,310	3,603,212
Equity at 31 December		<u>2,937,021</u>	<u>3,381,310</u>	<u>3,603,212</u>

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

Hastings Girls' High School
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	496,436	200,576	201,420
Accounts Receivable	10	357,433	337,459	328,399
GST Receivable		25,604	41,309	17,619
Prepayments		36,674	9,518	20,906
Inventories	11	27,484	114,179	143,133
Investments	12	1,544,073	2,052,845	1,959,710
Funds owed for Capital Works Projects	19	28,150	-	-
		<u>2,515,854</u>	<u>2,755,886</u>	<u>2,671,187</u>
Current Liabilities				
Accounts Payable	14	556,242	497,845	461,270
Revenue Received in Advance	15	24,859	130,146	97,978
Provision for Cyclical Maintenance	16	274,076	79,051	97,929
Finance Lease Liability - Current Portion	17	61,588	28,142	50,788
Funds held in Trust	18	40,080	145,371	105,334
Funds held for Capital Works Projects	19	-	-	32,469
		<u>956,845</u>	<u>880,555</u>	<u>845,768</u>
Working Capital Surplus/(Deficit)		1,559,009	1,875,331	1,825,419
Non-current Assets				
Property, Plant and Equipment	13	1,547,253	999,147	1,321,086
Work in Progress		-	715,791	763,099
		<u>1,547,253</u>	<u>1,714,938</u>	<u>2,084,185</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	71,884	174,199	204,875
Finance Lease Liability	17	97,357	34,760	101,517
		<u>169,241</u>	<u>208,959</u>	<u>306,392</u>
Net Assets		<u><u>2,937,021</u></u>	<u><u>3,381,310</u></u>	<u><u>3,603,212</u></u>
Equity		<u><u>2,937,021</u></u>	<u><u>3,381,310</u></u>	<u><u>3,603,212</u></u>

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

Hastings Girls' High School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,242,724	2,071,927	1,848,579
Locally Raised Funds		374,025	273,250	567,350
International Students		50,609	355,825	107,635
Goods and Services Tax (net)		(7,985)	-	23,690
Payments to Employees		(1,018,796)	(928,928)	(997,240)
Payments to Suppliers		(1,523,291)	(1,593,887)	(1,545,009)
Cyclical Maintenance Payments in the year		-	(20,000)	-
Interest Paid		(15,275)	(8,033)	(9,118)
Interest Received		72,639	54,556	68,688
Net cash from/(to) Operating Activities		174,650	204,710	64,575
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,261
Purchase of Property Plant & Equipment (and Intangibles)		(287,795)	(107,478)	(112,913)
Purchase of Investments		(414,366)	-	(158,500)
Proceeds from Sale of Investments		830,003	-	251,635
Net cash from/(to) Investing Activities		127,842	(107,478)	(18,517)
Cash flows from Financing Activities				
Furniture and Equipment Grant		35,862	-	-
Finance Lease Payments		(41,277)	(59,257)	(24,588)
Funds Held for Capital Works Projects		(2,061)	-	17,349
Net cash from/(to) Financing Activities		(7,476)	(59,257)	(7,239)
Net increase/(decrease) in cash and cash equivalents		295,016	37,975	38,819
Cash and cash equivalents at the beginning of the year	9	201,420	162,601	162,601
Cash and cash equivalents at the end of the year	9	496,436	200,576	201,420

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.

Hastings Girls' High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	10-50 years
Building Improvements	10-50 years
Furniture and Equipment	5-15 years
Information and Communication	3-5 years
Motor Vehicles	10 years
Textbooks	8 years
Leased Assets	3 years
Library Resources	12.5% Diminishing Value

I) Intangible Assets

Software costs

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial Instruments

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

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,870,779	1,911,905	1,697,739
Teachers' Salaries Grants	4,315,878	4,436,295	4,262,649
Use of Land and Buildings Grants	1,185,272	1,129,711	1,152,697
Resource Teachers Learning and Behaviour Grants	4,087	-	2,609
Other MoE Grants	554,346	104,598	153,273
Other Government Grants	84,444	55,424	55,681
	8,014,806	7,637,933	7,324,648

The school has opted in to the donations scheme for this year. Total amount received was \$96,300.

Other MOE Grants total includes additional COVID-19 funding totalling \$139,212 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	3,107	-	8,172
Bequests & Grants	-	-	24,169
Activities	133,425	41,000	160,862
Trading	223,393	232,250	297,458
Other Revenue	23,427	-	56,864
	383,352	273,250	547,525
Expenses			
Activities	54,590	29,950	112,824
Trading	245,459	211,950	293,838
Vehicle Expenses	7,383	17,800	18,594
	307,432	259,700	425,256
<i>Surplus for the year Locally raised funds</i>	75,920	13,550	122,269

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	12	32	13
Revenue			
International Student Fees	122,072	355,825	141,706
Expenses			
Advertising	2,932	5,000	1,013
Recruitment	7,592	47,733	15,727
International student levy	4,330	-	2,487
Other Expenses	12,706	115,057	18,508
	27,560	167,790	37,735
<i>Surplus for the year International Students</i>	94,512	188,035	103,971

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	331,293	414,862	370,867
Library Resources	7,586	11,000	10,587
Employee Benefits - Salaries	5,151,924	4,993,070	4,767,642
Staff Development	19,264	40,100	50,705
Information & Communication Technology	129,203	121,000	105,174
Non Curricular Expenses	12,438	32,750	23,238
Non Curricular Sports	21,240	23,300	26,992
	<u>5,672,948</u>	<u>5,636,082</u>	<u>5,355,205</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,790	8,780	8,530
Board of Trustees Fees	5,025	5,500	5,445
Board of Trustees Expenses	49,996	18,000	20,396
Communication	9,839	17,850	13,858
Consumables	40,995	49,500	50,433
Operating Lease	1,987	-	-
Legal Fees	-	2,000	-
Other	84,629	114,428	83,795
Employee Benefits - Salaries	223,159	202,800	201,069
Insurance	25,887	23,000	22,179
Service Providers, Contractors and Consultancy	25,440	25,200	21,010
Healthy School Lunch Programme	121,405	-	-
	<u>597,152</u>	<u>467,058</u>	<u>426,715</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,240	15,200	12,309
Cyclical Maintenance Expense	43,156	50,926	44,720
Grounds	13,701	31,500	13,146
Heat, Light and Water	95,661	107,750	105,698
Rates	1,954	2,500	2,208
Repairs and Maintenance	47,473	56,500	35,844
Use of Land and Buildings	1,185,272	1,129,711	1,152,697
Security	3,935	5,000	4,681
Employee Benefits - Salaries	196,805	169,353	187,813
Consultancy & Contract Services	136,648	124,724	113,985
	<u>1,735,845</u>	<u>1,693,164</u>	<u>1,673,101</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.

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	6,141	6,007	6,141
Building Improvements	12,560	12,424	12,701
Furniture and Equipment	79,873	101,034	103,289
Information and Communication Technology	47,345	55,902	57,149
Motor Vehicles	8,517	7,663	7,834
Textbooks	762	-	-
Leased Assets	59,786	39,517	40,399
Library Resources	4,708	5,064	5,177
	<u>219,692</u>	<u>227,611</u>	<u>232,690</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	-	200
Bank Current Account	295,584	170,783	196,025
Bank Call Account	200,652	29,793	5,195
Cash and cash equivalents for Statement of Cash Flows	<u>496,436</u>	<u>200,576</u>	<u>201,420</u>

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

Of the \$496,436 Cash and Cash Equivalents \$898 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.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	12,743	360	74
Interest Receivable	6,114	25,704	26,468
Teacher Salaries Grant Receivable	338,576	311,395	301,857
	<u>357,433</u>	<u>337,459</u>	<u>328,399</u>
Receivables from Exchange Transactions	18,857	26,064	26,542
Receivables from Non-Exchange Transactions	338,576	311,395	301,857
	<u>357,433</u>	<u>337,459</u>	<u>328,399</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Canteen	-	8,092	1,848
Uniforms	27,484	106,087	141,285
	<u>27,484</u>	<u>114,179</u>	<u>143,133</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,544,073	2,052,845	1,959,710
Total Investments	<u>1,544,073</u>	<u>2,052,845</u>	<u>1,959,710</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings	251,166	-	-	-	(6,141)	245,025
Building Improvements	396,186	-	(12,033)	-	(12,560)	371,593
Furniture and Equipment	403,500	104,552	(8,766)	-	(79,873)	419,413
Information and Communication Tech	68,259	129,349	-	-	(47,345)	150,263
Motor Vehicles	16,099	161,461	-	-	(8,517)	169,043
Textbooks	-	9,379	-	-	(762)	8,617
Leased Assets	149,225	60,848	(151)	-	(59,786)	150,136
Library Resources	36,651	2,057	(837)	-	(4,708)	33,163
Balance at 31 December 2020	<u>1,321,086</u>	<u>467,646</u>	<u>(21,787)</u>	<u>-</u>	<u>(219,692)</u>	<u>1,547,253</u>

The net carrying value of equipment held under a finance lease is \$150,136 (2019: \$149,225)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	307,064	(62,039)	245,025
Building Improvements	687,573	(315,980)	371,593
Furniture and Equipment	1,863,910	(1,444,497)	419,413
Information and Communication	898,240	(747,977)	150,263
Motor Vehicles	280,903	(111,860)	169,043
Textbooks	109,263	(100,646)	8,617
Leased Assets	257,161	(107,025)	150,136
Library Resources	124,858	(91,695)	33,163
Balance at 31 December 2020	<u>4,528,972</u>	<u>(2,981,719)</u>	<u>1,547,253</u>

13. Property, Plant and Equipment - continued

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	257,307	-	-	-	(6,141)	251,166
Building Improvements	396,174	12,713	-	-	(12,701)	396,186
Furniture and Equipment	471,157	38,073	(2,441)	-	(103,289)	403,500
Information and Communication Techn	86,927	38,481	-	-	(57,149)	68,259
Motor Vehicles	23,933	-	-	-	(7,834)	16,099
Leased Assets	62,465	127,159	-	-	(40,399)	149,225
Library Resources	41,023	805	-	-	(5,177)	36,651
Balance at 31 December 2019	1,338,986	217,231	(2,441)	-	(232,690)	1,321,086

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Buildings	307,064	(55,898)	251,166
Building Improvements	701,249	(305,063)	396,186
Furniture and Equipment	1,846,385	(1,442,885)	403,500
Information and Communication	848,746	(780,487)	68,259
Motor Vehicles	172,767	(156,668)	16,099
Textbooks	99,884	(99,884)	-
Leased Assets	197,369	(48,144)	149,225
Library Resources	126,524	(89,873)	36,651
Balance at 31 December 2019	4,299,988	(2,978,902)	1,321,086

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	65,339	112,639	106,026
Accruals	8,790	8,280	8,530
Capital Accruals for PPE items	1,682	-	251
Banking Staffing Overuse	104,946	41,388	20,523
Employee Entitlements - Salaries	344,475	311,395	301,857
Employee Entitlements - Leave Accrual	31,010	24,143	24,083
	556,242	497,845	461,270
Payables for Exchange Transactions	556,242	497,845	461,270
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	556,242	497,845	461,270

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	209	-	4,061
International Student Fees in Advance	24,650	130,146	93,917
	24,859	130,146	97,978

16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	302,804	202,324	258,084
Increase to the Provision During the Year	49,861	50,926	44,720
Adjustment to the Provision	(6,705)	-	-
Provision at the End of the Year	<u>345,960</u>	<u>253,250</u>	<u>302,804</u>
Cyclical Maintenance - Current	274,076	79,051	97,929
Cyclical Maintenance - Term	71,884	174,199	204,875
	<u>345,960</u>	<u>253,250</u>	<u>302,804</u>

17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	74,657	28,142	62,669
Later than One Year and no Later than Five Years	115,172	34,760	114,422
	<u>189,829</u>	<u>62,902</u>	<u>177,091</u>

18. Funds held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	40,080	145,371	105,334
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>40,080</u>	<u>145,371</u>	<u>105,334</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

19. Funds Owed (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
		\$	\$	\$		\$
Hall & Stage Upgrade	<i>completed</i>	2,480	(7,685)	5,205	-	-
MOE - Fire System Upgrade	<i>completed</i>	(25,244)	57,248	(32,004)	-	-
Tech Block Alterations	<i>in progress</i>	(4,090)	-	(24,958)	-	(29,048)
Gym Remediation	<i>completed</i>	59,323	-	(59,323)	-	-
Block 30 New LSC	<i>in progress</i>	-	63,492	(62,594)	-	898
Totals		32,469	113,055	(173,674)	-	(28,150)

Represented by:

Funds Held on Behalf of the Ministry of Education	(898)
Funds Due from the Ministry of Education	29,048
	<u>28,150</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Hall & Stage Upgrade	<i>in progress</i>	14,374	-	(11,894)	-	2,480
MOE Funded - Rear Entry	<i>completed</i>	(3,245)	3,749	(504)	-	-
MOE - Fire System Upgrade	<i>in progress</i>	(13,668)	335,974	(347,550)	-	(25,244)
Tech Block Alterations	<i>in progress</i>	-	-	(4,090)	-	(4,090)
Gym Remediation	<i>in progress</i>	-	69,210	(9,887)	-	59,323
Totals		(2,539)	408,933	(373,925)	-	32,469

20. 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.

21. 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	5,025	5,445
Full-time equivalent members	0.15	0.13
<i>Leadership Team</i>		
Remuneration	624,464	1,148,276
Full-time equivalent members	5.67	11.56
Total key management personnel remuneration	629,489	1,153,721
Total full-time equivalent personnel	5.82	11.69

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	150 - 160	150 - 160
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	4.00	1.00
110 - 120	3.00	1.00
	7.00	2.00

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

22. 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	\$45,899	\$5,500
Number of People	2	1

23. 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.

24. Commitments

(a) Capital Commitments

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

A contract for the Tech Block Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$29,048 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$81,746 contract for the Block 30 New LSC as agent for the Ministry of Education. This project is fully funded by the Ministry and \$63,492 has been received of which \$62,594 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: as listed in note 19).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

25. 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.

26. 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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	496,436	200,576	201,420
Receivables	357,433	337,459	328,399
Investments - Term Deposits	1,544,073	2,052,845	1,959,710
Total Financial assets measured at amortised cost	<u>2,397,942</u>	<u>2,590,880</u>	<u>2,489,529</u>

Financial liabilities measured at amortised cost

Payables	556,242	497,845	461,270
Finance Leases	158,945	62,902	152,305
Total Financial Liabilities Measured at Amortised Cost	<u>715,187</u>	<u>560,747</u>	<u>613,575</u>

27. Events After Balance Date

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

28. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Hastings Girls' High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$15,465 (excluding GST). The funding was spent on sporting endeavours.

ANALYSIS OF VARIANCE

2020 Annual Achievement Target 1

Strategic Goal: To enable our girls to be literate and numerate so that they can contribute to and be successful in society.

He waka eke noa

The canoe which we are all in without exception

Historical Position	Achievement Target	2020 Achievement Results	Explanation of Variation
<p>This strategic goal aligns with our COL achievement challenges: Literacy and Numeracy. A focus on addressing the levels of literacy and numeracy in Year 9 and 10 to improve NCEA results in Year 11. We would also like to increase the percentage of students achieving their UE literacy requirements in Year 12.</p>	<p>Level 1 NCEA – 90% Level 1 Literacy Level 1 Numeracy</p>	<p>82% Level 1 Literacy – 91% Level 1 Numeracy – 76%</p>	<p>These results overall are outstanding. Level 1 achievement is 3% higher than in 2019. This pass rate is due to a collective staff belief in the impact they could have on student achievement. The work done in Term 4 was particularly outstanding in a disruptive Covid-19 year. This was our last group of students who were streamed in Year 9 and 10. Entering Level 1 achievement standard courses highlighted a lack in self-confidence, for some of these students, we believe this is a direct result of streaming. In response programmes were more diverse, flexible, and focused on growing individual self-belief. The Level 1 Literacy is on par with 2019 and up from 2018, due to the tracking, monitoring, and supporting students to achieve their literacy.</p>
	<p>Māori 90%</p>	<p>78%</p>	<p>We are pleased that our Maori students are achieving at same rate as non-Māori. We continue working together with iwi, whānau and our Kaiako on how Māori can achieve success as Māori through a Te Ao Māori lens. Our small number of not achieved students at Level 1 are 90% Māori and this is of concern.</p>
	<p>Pasifika 80%</p>	<p>59%</p>	<p>Streaming in the Junior school had a huge impact on the learning and self-belief of our Pasifika girls. The girls who took Level 1 Samoan were very successful with 90% gaining Merit or Excellence in both internal and external assessments. Samoan is an academically rigorous subject; we need to look at how we can work together to ensure that our Pasifika girls replicate this achievement across all subjects.</p>

Historical Position	Achievement Target	2020 Achievement Results	Explanation of Variation
	University Entrance Literacy 75% in Year 12	52% Year 12 79% Year 13	University Entrance Literacy continues to improve with another gain this year of 8% at Year 12 and 20% at Year 13. 2020 was the introduction of tracking and monitoring of literacy across all subjects, this shared responsibility across all staff. We will continue to build on this in 2021. An example of which, is the introduction of two new Level 2 courses in English that combine English with Health or Psychology.

Completion	Actions	Person Responsible	Evidence & Monitoring
All year	Evidence based observation tool to be introduced to HGHS through a targeted group of Middle Leaders.	Lara Meyer Curriculum Team DP C&P	<p><i>Teaching and Learning PD to develop staff capability to analyse and use data to inform learning, and the development of growth coaching conversations using an Evidence based Observation tool all with the game of building school wide culturally sustainable practices and bettering students' achievement.</i></p> <p>July progress to date: An initial two-day session was held at the start of term one, with later sessions planned during term two. This was postponed until early term 3. For the remainder of the year the focus will remain on the targeted group of middle leaders, rather than broadening the group as initially planned.</p> <p>End of year: Due to the impact of Covid-19, we made an intentional decision to refocus PD slightly onto Online lessons and 90-minute lessons. Continued use with small HoD Team. Also investigating the PD needed from this for growth coaching and looking at self-reflective observation tools, all to align with Teachers Council and Appraisal.</p> <p>Next steps: SCT and DP Curriculum reviewing teaching and learning reflective process and resourcing to support our direction. Proposal to HoDs and SLT. PD hours to be used as growth coaching tool.</p>
All year	Continuation of numeracy PLD including mathematics staff focusing teacher as inquiry on numeracy. Development of cross curricular opportunities to embed numeracy.	HOD Mathematics Mathematics Department Jim Hogan DP C&P	<p><i>Evidence in planning and teaching across the Mathematics department of strategies to develop numeracy.</i></p> <p>July progress to date: Jim Hogan has resumed his regular visits working with the Mathematics department, with much of his time spent with the HOD developing her leadership capacity. The junior programme is now cyclic in its delivery with topics no longer taught in silos and having concepts revisited regularly. This approach is proving beneficial and is key to developing cross curricular programmes. Science and Mathematics partnered during Level 2 forming a Kāhui Kaupapa, with great</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>success. Science and Mathematics are in the initial stages of developing a Junior Hub for 2021, alongside further development of their Senior Kāhui Kaupapa.</p> <p>End of year: Numeracy Report shows continued growth of numeracy results in the Junior School. Detailed names and needs results will support teaching and learning development and dig deep into specific strategies teachers using in the classroom and share these. The department has become increasingly collaborative on best practise. Also, clear identification of students and their individual progress which will feed into next steps for 2021. The success of the project in non-streamed classrooms has led to a case study paper on HGHS Maths/Numeracy as part of Otago University/Ngai Tahu Research on success for Māori in non-streamed classrooms.</p> <p>Next steps: Embedding best practise, have another round of PLD in 2021. Increased classroom observations and working with Academic Quality Management Team to map, track and have targeted actions for students towards NCEA. Head of Department keen to build bridges sharing practise with Intermediate schools' teaching of Mathematics.</p>
All Year	Building a strategic plan for targeted PLD which best meets the needs of our staff and supports the strategic direction of the school.	DP C&P Principal PLD Team	<p><i>Providing responsive, practical teacher professional learning to support all teachers which will impact directly on student learning outcomes.</i></p> <p>July progress to date: PLD team established in term one. Clear processes developed to map and track funding and PD requests – including a strategy around how the new learning will be dispersed. A focus on equity for all – teaching and non-teaching staff. Transparency of application processes including access to external professional learning opportunities. PLD map has been planned for Terms 1 and 3, responsive to COVID-19 and the learning needs of staff. Cross-curriculum planning has also been a major focus.</p> <p>End of year: Two major areas of external PD were around Restorative Learning Behaviour Practise and Te Tiriti O Waitangi (Margaret Ross, Bill Hamilton). Both providers will continue the relationship with HGHS. Internal Staff PD was targeted on best practise for online learning tools and scaffolding 90-minute lessons. In Term 4 PD was focused on cross-curricular planning for 2021. Colleen Douglas provided PD on 'Difficult Conversations' with SLT and Middle Leaders.</p> <p>Next steps: Margaret Ross to return to start the 2021 year – working with all staff and in Term 2. Bill Hamilton to work with smaller groups including the Board as they start to shape the new strategic plan. Continued development of 90-minute lesson and differentiation will remain a priority. Embedding restorative practise will continue to be a focus.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
All Year	Development of LSC role to support transition of students between and within HGHS.	Principal LSC	<p><i>To develop a set processes to support their job role; and which will include the transition and monitoring of all new students, these will provide a clear framework for all staff working within the pastoral scope.</i></p> <p>July progress to date: Establishing relationships across the COL, working collaboratively with DP Pastoral. Systems and processes for transition of students is becoming increasingly streamlined and collaborative in its approach.</p> <p>End of year: Numbers of new enrolments for 2021 at an all-time high (currently 170 Dec 17. Review and refinement of systems and processes to ensure the transition process meets the needs of students and families. The Big Day Out is a key part of this and the development of curriculum areas being part of this. In interviews late Term 4 many students talked of the opportunities they were excited about and the warmth of HGHS students in welcoming them.</p> <p>Next steps: Continue to refine the process particularly around the interviews to ensure we can capture the students' needs earlier. Uniform shop to be located off site and no longer under HGHS umbrella. LSC will develop the transition team which will include Careers, Gateway, SENCO, ELL and Star leaders. The purpose is to strengthen and streamline systems and processes to meet the pathway needs for girls in and out of school.</p>
Ongoing	Regular achievement data workshops – Easttle and NCEA with teachers and Akina coaches	DP C&P DP Op's HOD English HOD Mathematics DP P	<p><i>Data will be used throughout the school to identify gaps in student learning.</i></p> <p><i>Professional development will build teachers' and leaders' data literacy skills; kotahitanga</i></p> <p><i>School wide use of EAsttle as both a formative and summative test tool. Increasingly, students included as part of these conversations.</i></p> <p>July progress to date: Jim Hogan is continuing to work with the Mathematics department on data analysis and using this to inform next steps in teaching and learning. Lara Meyer to use a similar approach with English department – staff learning to ask the right questions, rather than form judgements.</p> <p>Academic Deans in all levels of NCEA this is to be reviewed by the end of the year to refine and develop clear processes and frequent check points that better inform decision making related to student support. Deans need to develop clear, streamlined systems and processes.</p> <p>Due to COVID-19, a team of Breakthrough Bears was established to support students transitioning out of school beyond 2020.</p> <p>Clear systems and processes to be developed for Akina Coaches – the overlap between Pastoral and Curriculum needs to be explored.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>End of year: English Team went to Easttle workshops and continued to work on using the data for Junior Literacy. An end of year personalised learning programme was rolled out to ensure that all senior students only left school for study leave once they had met clear criteria. In order to meet their learning goals students worked in a specific timetabled academic programme and remained at school until Dec 2nd (National Grade submission deadline) with full support from staff.</p> <p>Next steps: Although this EOY programme was developed in response to COVID-19, it has provided us with a framework/model for 2021 EOY support. The Academic Quality Management Team will monitor student progress through course-specific academic checkpoints and respond accordingly as soon as students meet criteria placing them either at risk or in need of extension. The cornerstone of this system will be a newly developed course outline and assessment plan for each individual course.</p>
Ongoing	Continued development of Diverse needs register – including a special assessment register	SENCO DP Op's LSC	<p><i>Use of KAMAR for communication the needs and strategies of students. Strengthening the Teacher Aide team and developing closer relationships between teachers and teacher aides.</i></p> <p>July progress to date: Register has been established. Next step is to ensure this information is shared e.g., teachers of students. Needs to be clear expectations for staff around how to access and use the register. ESOL students need to be included as part of the diverse needs register. The Learning Support Register is developed and shared with Principal. The COL are currently exploring ways of how to best use this information.</p> <p>End of year: The learning support register is up to date. It is not ready to be shared at this point due to delays with Ministry rollout.</p> <p>Next steps: See above regarding the establishment of a Transition Team.</p>
Ongoing	Visual tracking of 'Names and Needs'	Hauora Team	<p><i>A detailed 'Names and Needs' wall for girls needing extra support in learning and or pastoral care. Their lead 'support person' will be identified as part of this.</i></p> <p>July progress to date: The wall continues to be developed. Term 3, House Deans plan to meet with their ĀKINA coaches in the space providing a platform for conversation around the needs of individual students. Teaching staff how to frame conversations in a restorative, needs based fashion.</p> <p>End of year: Put on hold due to COVID-19</p> <p>Next steps: To re-establish this in 2021, potentially with the aid of electronic (online tools).</p>
Ongoing	Development of Departmental / Team goals – targets and	Principal DP P DP C & P LSC	<p><i>A school wide focus (narrowing and sharpening) on the 2020 strategic learning priorities.</i></p> <p>July progress to date: All teacher as inquiry from 2019/2020 has been completed and updated. 2020/2021 focus is far more collective and collaborative and connected to either 90-minute lessons or use of digital tools for learning.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
	connected Teacher as Inquiry	DP Op's	<p>Departmental goals have been established during Term 1 – some of which have been reshaped in response to COVID-19.</p> <p>In response to COVID-19, and with a new Team Leader, the Deans' team are reshaping their team goals and visions for pastoral care. PD has been scheduled to develop strategies around the Ākina Girl.</p> <p>A Hauora team has been established to support staff and students at the centre to ensure that there is synergy between academic/organisational goals and personal well-being.</p> <p>End of year: All HoDs and subject leaders addressed goals at the end of Term 4 and set 2021 goals. Curriculum leaders led development of curriculum goals for 2021 programmes for students in response to feedback and goals. Departments given PD time slots to address teaching and learning goals. HGHS curriculum leaders invited to be part of the KERU project at Auckland University- the Knowledge Rich project. Two HoDs (Science and Music) working specifically within the project looking at coherent curriculum design and empirical knowledge.</p> <p>Pastoral team started reflection process on Ākina Girl and recognise the next step is to work with the Board and Ngāti Kahungunu and voice from all stakeholders. Hauora Team is embedded as part of our regular meeting cycle and expertise of leaders in the school has been developed through partnership with external agencies within the community.</p> <p>Next steps: The Ākina Girl is a 12-month project for 2021. Curriculum leaders will continue to set goals around Teaching and learning development. KERU project to continue and AU want to apply for TRIF for 2022 solely with HGHS. The Hauora Team will continue to form part of our regular meeting cycle. One avenue we are currently exploring is establishing mirimiri as part of our hauora vision.</p>

2020 Annual Achievement Target 2

Strategic Goal: To ensure that all our students feel connected to and have strong positive relationships with at least one significant adult in the school who knows their story.

He Māori ahau e noho Māori nei ki tōku ao Māori mā runga i tēnā ka tohea e au

I am Māori, I live in my identity and through my identity I will strive to my personal excellence

Historical Position	Achievement Target	2020 Achievement Results	Explanation of Variation
This strategic goal aligns with our COL achievement challenge: Student Wellbeing. It covers the dimensions of Taha Hinengaro: mental wellbeing, Taha Wairua: spiritual wellbeing, Taha Tinana: physical health and wellbeing, and Taha Whanau: wellbeing that comes through extended family and social systems, at HGHS this is primarily through our pastoral care program.	100% of students to set a learning goal with their Ākina coach and this is recorded on KAMAR.	This goal is currently being revisited. Dec 17: This target has been met. Our outstanding performance in this area resulted in the MoE asking the Education Gazette to feature our Covid Response Plan and transformed practise in the Dec Edition.	A great deal of profiling and interviewing has gone on in response to COVID-19 – this work will influence the reshaping of these systems and processes. There is great potential for more responsive and adaptable processes, intelligently using digital tools. <ul style="list-style-type: none"> • use of interviews and monitoring on return from COVID-19 and recorded on Kamar • Goals and reflections developed as the focus of our Junior reporting • Progress and Pathways Huis in term 3 for Year 10-13 students • Individual catch up plan with student ownership of goals.

Completion	Actions	Person Responsible	Evidence & Monitoring
Term 1	Run the Traveller's Program with selected 'at risk' students in Year 9	LSC Hauora Team	<i>A small group of at-risk Year 9 students to work with a trained facilitator to develop resilience and key strategies to assist them in their transition to HGHS</i> <i>July progress to date:</i> The development of new pastoral care systems has superseded these goals.
Ongoing	Strengthening HGHS Pasifika community group	Pasifika Dean	<i>Partnering with Aiga to establish a strengths based / high expectations approach to raising Pasifika achievement. Introducing Samoan as a subject – a collection of artifacts to be presented to the school.</i>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>July progress to date:</p> <p>The Pasifika Dean has been invaluable in fostering collaboration between all Pasifika stakeholders. Part of this work has been the planning of a Pasifika Fono to take place in Term 3, 2020.</p> <p>The wider Pasifika community has been successfully engaged via work done through Pasifika staff, key events, and individual community links.</p> <p>In response to community and student voice, a lavalava has been introduced as part of the school uniform.</p> <p>Samoan has successfully been introduced at Level 1 and will now be expanded to include Level 2 in the coming year.</p> <p>End of year: The Ava ceremony was held in Term 4 led by the Samoan Class as part of their Level 1 learning. This was attended by the community and liaison with community leaders was part of the process. This was the first Ava ceremony at a school in Hawke's Bay. First Pasifika student rep voted onto the BOT by students and staff as a Year 12. Lalaga Se Fou established as part of the Kāhui Kaupapa on a Friday. It has created a Tūrangawaewae for our Pasifika girls. Pasifika Dean made a permanent position. Student leaders 2021 presented by Floral Lei made by staff. Pasifika space given to both Prizegiving's and unprecedented attendance of community at both prizegiving's. There are new awards for Pasifika Success given by community leaders. Term 3 saw the appointments of Pasifika bilingual Teacher Aides. We now have a Pasifika board member.</p> <p>Next steps: Growth of Samoan pathway. Continued Lalaga se fou space. We look forward to 2021 as a year in which all Pasifika events (fia fia, Symposium) can occur again.</p>
Ongoing	Develop a Maori community group	Principal BOT SLT Maori Unit Holder	<p><i>Partnering with Whānau and Iwi to establish a strengths based / high expectations approach to raising Maori achievement.</i></p> <p>July progress to date:</p> <p>Through the United Through Kindness event and related efforts, strong relationships have been established with Ngāti Kahungunu, superseding the need for the establishment of an in-school group.</p> <p>End of year: A change in staffing with both our Teacher of Māori me ōna Tikanga and our WSL Te Ao Māori leaving unexpectedly. This has created a new opportunity with the appointment of a highly skilled and experienced teacher of Māori me ōna Tikanga with a Masters in Teaching and Leadership. There has been an unprecedented growth in numbers of students taking Te Reo Māori me ōna Tikanga at Year 9, 10 and 11 to the point that we need another teaching staff member.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>We began the steps towards HGHS effective teacher and student graduate profile through the Te ao Maori lens with the intention of a Maori Education Plan. The learning from this is the need for us to work in partnership with Ngāti Kahungunu in 2021 as our strategic vision needs to be our Māori Education plan so that all we do at HGHS is through the lens of Te Tiriti O Waitangi and in partnership with Iwi Education profiles and strategies. Principal attended meetings of Ngāti Kahungunu iwi incorporated and Education peak bodies Group working with issues of equity and asked to speak about our journey over the past 3 years specifically around the rejection of streaming and growth in STEM. As a result, the agreement was to name HGHS as one of 3 Beacon schools across Ngāti Kahungunu. This was celebrated in the NZ Principals' Federation Bulletin where other Principals were challenged to follow HGHS lead.</p> <p>Next steps: The Board of Trustees are looking to engage an external provider from Ngāti Kahungunu to lead us through the revisioning of our strategic plan.</p>
Term 1 and 3	Pasifika Hui Māori Hui	SLT Māori Unit Holder Pasifika Dean BOT	<p><i>Building and maintaining high trust relationships in the form of a partnership with the Māori and Pasifika communities. Creating authentic and regular opportunities for us to listen and respond to the needs of the school community.</i></p> <p>July progress to date:</p> <p>John White to be engaged to speak at the Hauora meeting coming later in the year.</p> <p>Pasifika Fono is as described above.</p> <p>End of year: see Ava ceremony above and strategic vision above</p> <p>Next steps: Ensure that these Hui are part of our regular calendar for 2021.</p>
Ongoing	Development of a Pasifika education plan	SLT Pasifika Dean BOT	<p><i>Pasifika Education plan to be adopted by BOT and implemented in 2020 – running parallel to the 2020 Strategic Plan.</i></p> <p>July progress to date:</p> <p>This has been finalised and agreed at the March board meeting.</p>
Ongoing	Development of a Māori education plan	Principal Staff representation BOT	<p><i>Establish a working party to work with the Māori community to develop an education plan designed to raise engagement, participation and accelerate success for our Māori learners.</i></p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>July progress to date:</p> <p>Draft still under development, however, in the first term the HoDs spent time sharing strategies and outcomes related to Māori student performance (based on data). This was a tremendously effective first step. The next step is for the In-school Lead to develop an action plan due by the end of Term 3 2020.</p> <p>End of year: see above</p> <p>Next steps: see above</p>
Ongoing	Establish a Team Overview of pastoral and curriculum teams to lead the continued development of a high expectation culture in regard to learning and behaviour.	SLT	<p><i>Learning and action plans will ensure students can achieve quality outcomes across both curriculum and pastoral areas in the school.</i></p> <p>July progress to date:</p> <p>No longer relevant – new SLT recruited and underway.</p>
Ongoing	Develop an Academic Deans team to monitor and support groups for at risk – Māori and Pasifika.	DP C&P Academic Deans Pasifika Dean	<p><i>The Academic Deans team to meet regularly with DP Curriculum from the start of the year and develop an action plan and agreed processes and systems around the tracking and monitoring of students at risk of not meeting their academic goals.</i></p> <p>July progress to date:</p> <p>This has successfully been established; however, it will be reviewed in the coming months to improve systems and processes.</p> <p>End of year: see above for details of actions taken in 2020</p> <p>Next steps: this team will be led by DP operations</p>
Ongoing	Further development of the ĀKINA coach – including the monitoring of entries, building House Spirit, courses and credits of individual students	DP P	<p><i>DP to develop and implement a clear plan of action for the targeted development of the ĀKINA coach. DP Pastoral to lead the House Deans, supported by LSC to develop a detailed plan for the development of the ĀKINA coach including – targeted PLD, coaching and mentoring, streamlined systems and processes.</i></p> <p>July progress to date:</p> <p>Well underway – the current focus is on developing collective efficacy within the team and developing the avatar of the Ākina girl and how to support her.</p> <p>PD has also been scheduled to support these aims.</p> <p>Re-establish Ākina Coach/Deans’ meetings.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>End of Year: The Shamozzle Event was developed and led by the Sports Committee (students) to provide an opportunity for the whole school to come together in-house spirit. This was funded by SPORT HB as part of their Initiative 'Women on the Move'. Our new Director of Sport (Sione Taufu) has led the development of a new vision for HGHS around community, sport, and culture. This was featured in an article in HB Today.</p> <p>Next Steps: development of Ākina Coach handbook that will support Ākina Coaches in mentoring students. (DP Pastoral/Ops) Development of My Mahi across the school with new appointment of Careers staff member who will lead this with the DPS. Staff website built with links for all systems and key processes/information.</p>
Ongoing	Development of a HGHS Attendance Action Plan with specific steps to improve attendance.	DP P	<p><i>A Review of current systems and processes including the role of the Attendance Officer. Findings and recommendations to be presented to BOT inform planning for 2020 and beyond.</i></p> <p>July progress to date: No longer necessary.</p>
Term 1	Development of a set of HGHS Stand down and suspension guidelines to support the MOE guidelines.	Principal	<p><i>A review of the Stand down and suspension process including roles/responsibilities and possible conflict of interest, led by Principal.</i></p> <p>July progress to date: Completed. Processes and systems to be presented to BOT for feedback and approval. BOT to have some PD around Restorative Practices.</p>
Ongoing	Strengthen communication within and beyond school.	Principal PA LSC	<p><i>Trialling and electronic enrolment system. Streamlining of school wide communication – no Weekly Bulletin, KAMAR pastoral only, use of email, electronic booking systems, clarity of roles including reporting lines and team – PLD timetabled for the start of the year.</i></p> <p>July progress to date: Well underway, including the development of separate staff/student websites; the review of ICT uses in the school and development of a new strategy for hardware/software/end-user integration.</p> <p>End of year: the school website and Pānui and Facebook have resulted in strong communication channels within and outside the school. BoT have a page on the website.</p> <p>Next steps: the staff website launched. The administration team have reviewed their roles and responsibilities including picking up the school magazine. The disestablishment of the Principal's PA to become a School Business Manager with oversight of projects, marketing, and communications.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
Ongoing	Create meaningful opportunities for whānau to engage in conversations centred around their students learning.	DP C&P Reporting Team	<p><i>Establish a reporting schedule in response to the findings in the Reporting Review. Draft Reporting Policy to be presented to the BOT early 2020.</i></p> <p>July progress to date:</p> <p>Currently stalled after the Term 1 Senior Interview Day; however new systems are being developed to reignite this process.</p> <p>End of year: Term 3 and 4 – new whanau hui day for progress and pathways. See above steps.</p> <p>Next steps: see above – further develop procedures underpinning the reporting system to ensure it is effective for students and families and efficient for all stakeholders. Continue to provide opportunities to engage with whānau kanohi ki te kanohi.</p>

2020 Annual Achievement Target 3

Strategic Goal: Use the NZC to develop and implement, a junior curriculum that is locally based and culturally responsive.

Mā te whiritahi, ka whakatutoki ai ngā pumanawa ā tāngata *Together weaving the realisation of potential*

Historical Position	Achievement Target	2020 Achievement Results	Explanation of Variation
<p>Learning will be student centred and highly relevant to the lives and experiences of our mostly Māori and Pasifika students.</p> <p>A strong focus on a curriculum which uses local contexts, resources, people and which is focused on increasing equity, social justice, critical thinking and enhancing democracy.</p>	<p>To complete planning and teaching of four cross-curricular units in Year 9</p>	<p>Two Hubs established as Pilots for 2020 – the Design and Innovation Hub and the Physical Activity Hub. These worked across year groups and subjects to design curriculum that was both rich in cross curricular thread, place based and through the lens of student passions and learning needs. These were hugely successful as demonstrated by student feedback, the numbers of students re-engaging in Hubs for 2021, in Learning outcomes for these students and high attendance and engagement. Our stand down and suspension data is the lowest it has ever been.</p>	<p>High expectations of teaching and learning. Removal of streaming, the white line, and other systemic racist processes. Development of restorative learning practise, authentic curriculum built around the passions, interests, and identity of our girl.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
Ongoing	Building capacity with our Senior and Middle Leaders	Curriculum Team DP C&P DP P	<p><i>Middle Leaders to develop a clearer understanding of the educational leadership capabilities and to use these as a framework for leadership. To offer more targeted support to middle leaders. A focus on online managers coaching to grow capacity rather than people management and task driven.</i></p> <p><i>MOE PLD Literacy, to work with selected HOD's, SCT and other middle leaders to develop coaching conversations and using data to lead reflective conversations.</i></p> <p>July progress to date:</p> <p>A key aspect of this strategy has been the appointment of a new SLT with a focus on leadership fostered through, among other things, regular 1-2-1 meetings focussed on leadership development.</p> <p>End of year: continued meetings 1-2-1 and PD for Middle Leaders. Goal setting and targeted areas of development for each Middle Leader and support provided. Key appointments of strong Middle Leaders. Growth in capacity of Senior Leaders as been key to these coaching conversations and success. SLT received feedback from the Gallop Leadership Survey which highlighted areas for further growth.</p> <p>Next steps: Continue to refine and build SLT way of working as a team where feedback, reflection and growth becomes fluid and safe. Working together to support Middle Leaders and on projects. Our Business Manager having oversights of projects and upskilling us in managing these. These ways of working will role model for Middle Leader's best practise and provide strong communication channels for Middle Leaders.</p>
Term 1	Establish a working party/team to review and develop the HGHS Curriculum Policy.	Principal DP C&P Curriculum Policy Team BOT	<p><i>New curriculum policy to be developed early 2020. MOE funded PLD plans (literacy/mathematics) continue the focus of developing data analysis skills with staff, including coaching conversations for further improvement.</i></p> <p>July progress to date:</p> <p>Delayed, but due to start in the latter half of 2020. A draft document will be presented by the end of Term 3.</p> <p>End of year:</p> <p>Next steps: to restart this process</p>
Ongoing	Development of SENCO role	Principal LSC DP C & P	<p><i>Further development of the Special Assessment Conditions Register and the implementation of the conditions across the school year. Use of KAMAR for communication the needs and strategies of students. Strengthening the Teacher Aide team and developing closer relationships between teachers and teacher aides, which will benefit student learning.</i></p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>July progress to date: See above for SENCO role. The appointment of teacher aides is more targeted, and their PD more effectively designed to work in with their performance appraisal.</p> <p>End of year: Role is established now. Continued with TA appraisals and appointment of bilingual TA's. New collective process and review of pay received positively. Increased number of SACs, increased number of in school support applications. Move of TAs to Teaching workroom by staff room to support growth of these relationships. TAs have set specific goals which they are working towards.</p> <p>Next steps: To have Teachers and TA working collectively on planning directly with each other. SENCO to become more focused on students' individual needs and assessments and meeting with families. TAs to attend all curriculum and student-based PD meetings within their working hours.</p>
Ongoing	Establish two junior school learning hubs.	DP C & P Aspiring Leader	<p><i>Building a hub approach to student learning, which builds on the students' passions/skills. A cycle of review and reflection will be shaped for the duration of the year – this will inform our next steps beyond 2021.</i></p> <p>July progress to date: The success of this programme (via the appointment of a new DP) has prompted thought around making this an ongoing system. Learning Hubs are still underway – the first piece of research has suggested positive outcomes. Mathematics and Science Hub is planned for 2021.</p> <p>End of year: All Hubs are full for 2021.</p> <p>Next steps: Planning for full Junior Hubs 2022.</p>



Independent auditor's report

To the readers of Hastings Girls' High School's Financial Statements for the year ended 31 December 2020

The Auditor-General is the auditor of Hastings Girls' High School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, 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 22, 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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



Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.



Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Board of Trustees List which form part of the Annual Report, 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.

A handwritten signature in black ink, appearing to read 'M. John Dixon', written in a cursive style.

Maxwell John Dixon
PricewaterhouseCoopers
On behalf of the Auditor-General
Napier, New Zealand