ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	303
Principal:	Andy England
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Solutions & Services
Collaborative School Administration

GREYMOUTH HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

Index

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

Greymouth High School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflect the financial position and operations of the school.

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

Shannon Gordon	Andrew England
Full Name of Board Chairperson	Full Name of Principal
Signature of Board Chairperson	Signature of Principal
29-05-2020	29 May 2020
Date:	Date:

Greymouth High School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Margaret Crawford	Chairperson	Elected	May 2019
Andy England	Principal	ex Officio	
Jenny Barrow	Parent Rep	Elected	May 2019
Shannon Gordon	Parent Rep	Elected	May 2022
Justine Kerr	Parent Rep	Elected	May 2022
Tony Manuel	Parent Rep	Elected	May 2019
Joe Mason	Kati Waewae	Co-opted	May 2022
Jo Newton	Parent Rep	Elected	May 2022
Wayne Robbins	Parent Rep	Elected	May 2022
Mel Sutherland	Parent Rep	Elected	May 2019
Robyn Verstappen	Parent Rep	Elected	May 2022
Laura Evans	Staff Rep	Elected	May 2022
Martin McDonald	Staff Rep	Elected	May 2019
Ben Anderson	Student Rep	Elected	Oct 2020
Skye Symmers	Student Rep	Elected	Oct 2020
Liam Latta	Student Rep	Elected	Oct 2019
Emily Spiers	Student Rep	Elected	Oct 2019

Greymouth High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue				
Government Grants	2	6,874,180	6,690,240	6,463,197
Locally Raised Funds	3	340,360	252,824	258,648
Interest Income		31,413	40,000	46,690
Gain on Sale of Property, Plant and Equipment		846	500	743
		7,246,799	6,983,564	6,769,278
Expenses				
Locally Raised Funds	3	206,660	111,100	143,688
Learning Resources	4	4,803,105	4,951,405	4,611,286
Administration	5	470,885	475,750	501,636
Finance Costs		4,854	-	5,829
Property	6	1,498,560	1,455,900	1,416,403
Depreciation	7	129,762	125,000	118,872
Loss on Disposal of Property, Plant and Equipment		1,100	-	4,896
		7,114,926	7,119,155	6,802,610
Net Surplus / (Deficit)		131,873	(135,591)	(33,332)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		131,873	(135,591)	(33,332)

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

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Greymouth High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Balance at 1 January	2,054,513	2,054,513	2,087,845
Total comprehensive revenue and expense for the year	131,873	(135,591)	(33,332)
Equity at 31 December	2,186,386	1,918,922	2,054,513
Retained Earnings	2,186,386	1,918,922	2,054,513
Equity at 31 December	2,186,386	1,918,922	2,054,513

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.

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Greymouth High School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	8	434,087	439,715	450,306
Accounts Receivable	9	335,738	268,456	268,456
GST Receivable		33,142	59,378	59,378
Prepayments		16,373	3,163	3,163
Inventories	10	91,644	50,817	50,817
Investments	11	1,229,504	1,001,039	1,001,039
Funds owing for Capital Works Projects	18	182,294	13,729	13,729
		2,322,782	1,836,297	1,846,888
Current Liabilities				
Accounts Payable	13	425,189	471,321	471,321
Revenue Received in Advance	14	13,167	11,055	11,055
Provision for Cyclical Maintenance	15	90,583	164,123	164,123
Finance Lease Liability - Current Portion	16	42,923	29,952	29,952
Funds held in Trust	17	15,994	2,352	2,352
Funds held for Capital Works Projects	18	476,620	61,223	61,223
Funds Held on Behalf of the West Coast Trades Academy	19	(43,289)	28,720	28,720
Funds Held on Behalf of the Mawhera Kahui Ako Cluster	20	16,060	-	-
		1,037,247	768,746	768,746
Working Capital Surplus/(Deficit)		1,285,535	1,067,551	1,078,142
Non-current Assets				
Property, Plant and Equipment	12	1,294,648	1,154,577	1,279,577
		1,294,648	1,154,577	1,279,577
Non-current Liabilities				
Provision for Cyclical Maintenance	15	335,883	274,542	274,542
Finance Lease Liability	16	57,914	28,664	28,664
		393,797	303,206	303,206
Net Assets		2,186,386	1,918,922	2,054,513
Equity		2,186,386	1,918,922	2,054,513

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

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Greymouth High School
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		2,114,895	1,996,630	2,004,724
Locally Raised Funds		314,409	252,824	256,098
Goods and Services Tax (net)		26,236	-	(16,467)
Payments to Employees		(1,265,322)	(1,211,390)	(942,584)
Payments to Suppliers		(1,046,826)	(1,039,155)	(1,165,451)
Cyclical Maintenance payments in the Year		(62,542)	(50,000)	(10,876)
Interest Received		34,591	40,000	48,720
Net cash from / (to) the Operating Activities		115,441	(11,091)	174,164
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(254)	500	-
Purchase of PPE (and Intangibles)		(58,938)	-	(89,833)
Purchase of Investments		(228,465)	-	170,053
Net cash from the Investing Activities		(287,657)	500	80,220
Cash flows from Financing Activities				
Finance Lease Payments		(48,528)	-	(32,516)
Painting contract payments		-	-	(33,168)
Funds Administered on Behalf of Third Parties		(42,307)	-	(5,210)
Funds held for Capital Works Projects		246,832	-	(87,717)
Net cash from Financing Activities		155,997	-	(158,611)
Net increase/(decrease) in cash and cash equivalents		(16,219)	(10,591)	95,773
Cash and cash equivalents at the beginning of the year	8	450,306	450,306	354,533
Cash and cash equivalents at the end of the year	8	434,087	439,715	450,306

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 omitted.

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

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1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

Greymouth High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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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.

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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

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1.7. Accounts Receivable

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

Prior Year Policy

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

1.8. 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.

1.9. Investments

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

Prior Year Policy

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

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

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

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

1.10. Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under $1,500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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

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

The estimated useful lives of the assets are:

Building improvements	2-10	% Straight line
Karoro Learning Resources	5-20	% Straight line
Furniture and equipment	5-20	% Straight line
Information and communication technology	10-20	% Straight line
Motor vehicles	20	% Straight line
Leased Assets	20-33	% Straight line
Library resources	12.5	% Diminishing value

1.11. 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.

1.12. 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.

1.13. Employment Entitlements
Short-term employee entitlements
Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.
These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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

• likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

• the present value of the estimated future cash flows

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1.14. 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.

1.15. 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.

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

1.17. 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).

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

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

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

1.19. 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.

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

1.21. 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.

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2. Government Grants

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational grants	1,814,954	1,766,365	1,684,535
Teachers' salaries grants	3,578,326	3,600,000	3,512,094
Use of Land and Buildings grants	1,031,849	1,000,000	946,379
Other MoE Grants	361,580	259,146	273,199
Other government grants	87,471	64,729	46,990
	6,874,180	6,690,240	6,463,197

3. Locally Raised Funds

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
Donations	67,635	39,542	77,097
Fundraising	-	-	39
Other revenue	47,553	68,270	19,358
Trading	81,106	65,500	60,745
Activities	144,066	79,512	101,409
	340,360	252,824	258,648
Expenses			
Activities	136,167	64,300	105,439
Trading	70,493	46,800	38,249
	206,660	111,100	143,688
Surplus for the year Locally raised funds	133,700	141,724	114,960

4. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	365,383	390,455	482,307
Information and communication technology	122,388	141,450	91,004
Library resources	2,883	6,800	3,612
Employee benefits - salaries	4,271,957	4,356,700	4,000,166
Staff development	40,494	56,000	34,197
	4,803,105	4,951,405	4,611,286

5. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	8,485	8,500	8,250
Board of Trustees Fees	4,875	8,000	5,225
Board of Trustees Expenses	16,397	21,500	11,376
Communication	16,415	19,000	22,493
Consumables	18,759	30,100	47,805
Operating Lease	-	-	30,109
Other	24,321	17,850	17,064
Employee Benefits - Salaries	364,356	348,300	338,963
Insurance	3,732	7,500	7,063
Service Providers, Contractors and Consultancy	13,545	15,000	13,288
	470,885	475,750	501,636

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6. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	25,290	21,000	19,877
Cyclical Maintenance Provision	50,343	50,000	13,305
Grounds	16,322	18,000	19,443
Heat, Light and Water	79,891	86,000	82,048
Rates	2,354	2,200	1,993
Repairs and Maintenance	70,208	71,000	136,557
Use of Land and Buildings	1,031,849	1,000,000	946,379
Security	7,642	7,700	-
Employee Benefits - Salaries	214,661	200,000	196,801
	1,498,560	1,455,900	1,416,403

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Building Improvements	23,855	20,000	24,987
Furniture and Equipment	29,426	30,000	27,360
Information and Communication Technology	32,929	35,000	32,208
Motor Vehicles	1,182	1,000	1,471
Leased Assets	38,743	35,000	29,006
Library Resources	3,627	4,000	3,840
	129,762	125,000	118,872

8. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	300	-	300
Bank Current Account	75,303	439,715	209,232
Bank Call Account	358,484	-	240,774
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	434,087	439,715	450,306

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

Of the $434,087 Cash and Cash Equivalents and $1,229,504 Investments, $476,620 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the $434,087 Cash and Cash Equivalents, $16,060 is held by the School on behalf of the Mawhera Kahui Ako cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

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9. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	29,060	997	997
Receivables from the Ministry of Education	55,500	-	-
Interest Receivable	5,287	8,465	8,465
Teacher Salaries Grant Receivable	245,891	258,994	258,994
	335,738	268,456	268,456
Receivables from Exchange Transactions	34,347	9,462	9,462
Receivables from Non-Exchange Transactions	301,391	258,994	258,994
	335,738	268,456	268,456

10. Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
School Uniforms	91,644	50,817	50,817
	91,644	50,817	50,817

11. Investments

The School's investment activities are classified as follows:

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Asset			
Short-term Bank Deposits	1,229,504	1,001,039	1,001,039
Total Investments	1,229,504	1,001,039	1,001,039

12. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Land	29,167	-	-	-	-	**29,167**
Building Improvements	606,519	5,380	-	-	(23,855)	**588,044**
Furniture and Equipment	392,690	31,628	-	-	(29,426)	**394,892**
Information and Communication	157,975	17,352	-	-	(32,929)	**142,398**
Motor Vehicles	6,091	-	-	-	(1,182)	**4,909**
Leased Assets	60,255	88,337	-	-	(38,743)	**109,849**
Library Resources	26,880	3,236	(1,100)	-	(3,627)	**25,389**
Balance at 31 December 2019	1,279,577	145,933	(1,100)	-	(129,762)	**1,294,648**

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Land	29,167	-	**29,167**
Building Improvements	903,630	(315,586)	**588,044**
Furniture and Equipment	800,515	(405,623)	**394,892**
Information and Communication	445,611	(303,213)	**142,398**
Motor Vehicles	13,340	(8,431)	**4,909**
Leased Assets	221,878	(112,029)	**109,849**
Library Resources	90,183	(64,794)	**25,389**
Balance at 31 December 2019	2,504,324	(1,209,676)	**1,294,648**

The net carrying value of equipment held under a finance lease is $109,849 (2018: $60,255)

BDO Christchurch

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	29,167	-	-	-	-	**29,167**
Building Improvements	616,758	14,748	-	-	(24,987)	**606,519**
Furniture and Equipment	379,376	40,674	-	-	(27,360)	**392,690**
Information and Communication	161,037	29,146	-	-	(32,208)	**157,975**
Motor Vehicles	7,562	-	-	-	(1,471)	**6,091**
Leased Assets	42,943	46,318	-	-	(29,006)	**60,255**
Library Resources	32,437	3,179	(4,896)	-	(3,840)	**26,880**
Balance at 31 December 2018	1,269,280	134,065	(4,896)	-	(118,872)	**1,279,577**

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Land	29,167	-	**29,167**
Building Improvements	898,251	(291,732)	**606,519**
Furniture and Equipment	768,887	(376,197)	**392,690**
Information and Communication	428,259	(270,284)	**157,975**
Motor Vehicles	13,339	(7,248)	**6,091**
Leased Assets	135,983	(75,728)	**60,255**
Library Resources	90,657	(63,777)	**26,880**
Balance at 31 December 2018	2,364,543	(1,084,966)	**1,279,577**

13. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating creditors	142,995	78,689	78,689
Accruals	7,803	18,854	18,854
Banking staffing overuse	-	93,610	93,610
Employee Entitlements - salaries	251,494	258,994	258,994
Employee Entitlements - leave accrual	22,897	21,174	21,174
	425,189	471,321	471,321
Payables for Exchange Transactions	425,189	471,321	471,321
	425,189	471,321	471,321

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Other	13,167	11,055	11,055
	13,167	11,055	11,055

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15. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	438,665	438,665	436,236
Increase/ (decrease) to the Provision During the Year	50,343	-	13,305
Use of the Provision During the Year	(62,542)	-	(10,876)
Provision at the End of the Year	426,466	438,665	438,665
Cyclical Maintenance - Current	90,583	164,123	164,123
Cyclical Maintenance - Term	335,883	274,542	274,542
	426,466	438,665	438,665

16. Finance Lease Liability

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	45,238	34,280	34,280
Later than One Year and no Later than Five Years	58,422	30,444	30,444
	103,660	64,724	64,724

17. Funds Held in Trust

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	15,994	2,352	2,352
	15,994	2,352	2,352

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.

BDO Christchurch

18. Funds Held for Capital Works

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		$	$	$		$
Blk D North Wall	In Progress	11,825	15,000	-	-	26,825
Roof Replacement	In Progress	(2,705)	48,773	55,858	-	(9,790)
Coxon Hall toilets	In Progress	47,331	-	-	-	47,331
Stormwater/Sewerage	Completed	(1,955)	-	-	1,955	-
Special Needs	In Progress	(2,904)	133,596	58,197	-	72,495
Pool Demolition	In Progress	2,067	27,471	30,641	-	(1,103)
Masterplan	In Progress	(6,165)	-	72,765	-	(78,930)
Caxon Hall Reroof	In Progress	-	13,000	1,732	-	11,268
Greymouth Painting Plot	In Progress	-	45,000	1,622	-	43,378
Carpet - Science Block	In Progress	-	27,900	21,108	-	6,792
Car Park	In Progress	-	-	54,421	-	(54,421)
Reroof Covered Walkways	In Progress	-	82,800	1,841	-	80,959
Blk B Fume Cupboards	In Progress	-	-	37,540	-	(37,540)
New Gym Ceiling	In Progress	-	173,050	6,765	-	166,285
Special Needs	In Progress	-	25,162	3,875	-	21,287
Block B Floor Subsidence	In Progress	-	-	(510)	-	(510)
Totals		47,494	591,752	345,855	1,955	294,326

Represented by:

Funds Held on Behalf of the Ministry of Education	476,620
Funds Due from the Ministry of Education	(182,294)
	294,326

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		$	$	$		$
Blk D North Wall	In Progress	12,209	-	(384)	-	11,825
Security System	Completed	(2,152)	-	-	2,152	-
Roof Replacement	In Progress	(1,908)	477,064	(477,861)	-	(2,705)
Coxon Hall toilets	In Progress	47,502	-	(171)	-	47,331
Boiler Pipes	Completed	(1,763)	236,448	(234,972)	287	-
Year 5 Projects	Completed	(1,184)	-	-	1,184	-
Stormwater/Sewerage	In Progress	-	-	(1,955)	-	(1,955)
Special Needs	In Progress	-	-	(2,904)	-	(2,904)
Pool Demolition	In Progress	-	65,000	(62,933)	-	2,067
Masterplan	In Progress	-	-	(6,165)	-	(6,165)
Totals		52,704	778,512	(787,345)	3,623	47,494

19. Funds Held on Behalf of the West Coast Trades Academy

Greymouth High School is the lead school and holds funds on behalf of the West Coast Trades Academy, a vocational pathways programme for senior high school students funded by the Ministry of Education

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	$	$	$
Funds Held at Beginning of the Year	28,720	28,720	115,072
Funds Received from Cluster Members	976,426	-	4,783
Funds Received from MoE	5,167	-	923,117
Funds Spent on Behalf of the Cluster - Employee Benefits	(1,053,602)	-	(94,474)
Funds Spent on Behalf of the Cluster - Programme and Other Expenses	-	-	(919,778)
Funds Held at Year End	(43,289)	28,720	28,720

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

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20. Funds Held on Behalf of the Mawhera Kahui Ako Cluster

Greymouth High School was the lead school and holds funds on behalf of the Mawhera Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Funds Received from Cluster Members	5,118	-	-
Funds Received from MoE	23,771	-	-
Funds Spent on Behalf of the Cluster	(12,829)	-	-
Funds Held at Year End	16,060	-	-

21. Related Party Transactions

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

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

22. Remuneration

Key management personnel compensation

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

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	4,875	5,225
Full-time equivalent members	0.75	-
Leadership Team		
Remuneration	607,452	565,198
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	612,327	570,423
Total full-time equivalent personnel	5.75	5.00

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.

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

	2019 Actual $000	2018 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	160-170
Benefits and Other Emoluments	0-10	0 - 10
Termination Benefits	0 - 0	0 - 0

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

Remuneration $000	2019 FTE Number	2018 FTE Number
100 -110	5.00	-
110 -120	-	5.00
120 - 130	-	-
	5.00	5.00

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

23. Compensation and Other Benefits Upon Leaving

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

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

24. Contingencies

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

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

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

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

25. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts:

BDO Christchurch

26. Managing Capital

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

27. Financial Instruments

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

Financial assets measured at amortised cost

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash and Cash Equivalents	434,087	439,715	450,306
Receivables	335,738	268,456	268,456
Investments - Term Deposits	1,229,504	1,001,039	1,001,039
Total Financial assets measured at amortised cost	1,999,329	1,709,210	1,719,801

Financial liabilities measured at amortised cost

Payables	425,189	471,321	471,321
Finance Leases	100,837	58,616	58,616
Total Financial liabilities measured at amortised Cost	526,026	529,937	529,937

28. Events After Balance Date

Impact from COVID-19

On the 11th March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on the 26th March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

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

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

29. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:
Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

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

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

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Greymouth High School **Analysis of Variance** (AoV) **2019 for 2020**

Executive summary

In 2019 we corrected our process around target students, learning from mistakes in 2018. In hindsight, we continued with an annual plan that was too complex and too demanding, and consequently we failed to deliver on all objectives. As a school, we were challenged by student behaviour and staff turnover. Overall, though, our annual plan delivered positive development in key aspects such as curriculum development, teaching for student wellbeing, development of programmes (notably Kaupapa Māori Pathway) and overall student achievement (especially for boys at Level 2).

NCEA: improvements at Level 1 and Level 2 really pleasing, especially Level 1 to close to national levels; almost as pleasing is the less-than-expected drop at Level 3. Comparison to national decile band shows still much work to be done to be where I believe we should be (ie at upper end) BUT there are other indicators we can also be proud of (value added from year 8, connection to work etc) which are harder to measure.

Results for Māori at Levels 1 and 2 are excellent, and reasonable at Level 3 given low numbers. This is seen in our STEM equity ratio, the only issue being low overall pass rate. The cause of this is as yet unknown but should emerge from self evaluation.
Male students continued to improve markedly at Levels 1 and 2, although this is partly shadowed by comparison to a cohort of low average male achievement which was in this year's Level 3 results. That cohort did not achieve as poorly as they did at Levels 1 and 2. The female drop in achievement at Levels 2 (small), 3 and UE will need to be monitored although it matches a national pattern too.
There was a determined effort to recover Literacy at Year 11 and this shows. Numeracy was focused on too and, when student names are examined, 9/15 students who did not achieve Num were extremely unlikely to (ORS, Alt Ed, absent). Numeracy will need to be examined to prevent further slippage in 2020.
Endorsements showed pleasing improvement at levels 2 (Merit) and 3, while Level 1 drop mirrors improvements in overall pass rate and this is the same (in opposite direction) at Level 3 - how this is connected is not yet known and will be explored.
In 2019, GHS was the only school in the NMWC region to feature in the NZQA table of schools with a reasonable equity ratio. It appears we are a little back on this at Year 13 in 2020 (2019 results, Māori not Pasific) but our equity ratio is close and is better again at Levels 1 and 2. We need to know more about what we are doing well in this respect.
When considering value added (comparison with Year 8), initial comparison to reading, writing and maths at entry to GHS suggests a very positive result for value added.

Overall, I'm really pleased that we are seeing some positive results related to our targeted actions. We still have a way to go, in that I believe we should be at the upper end of Decile 4-7 results due to a capable GHS staff team, performing primary schools, WCTA / MSA and a good relationship with our community. But this time last year and the year before I was really concerned about our achievement and how we could turn it around. I believe there are some identifiable aspects of our good practice that we can build on to further improve NCEA achievement in 2020, despite a male-heavy cohort at all levels, AND that the curriculum improvements we are starting at year 9 will have positive flow-on effects from 2022 onwards.

Several highly experienced staff left GHS during 2019 which presented a challenge for continuity of service. In addition, we faced a significant behavioural challenge with some students showing abnormally high levels of resistant and antisocial behaviours, combined with a marked lack of community agency supports due their own lack of staffing. This placed extreme pressure on the leading staff at GHS, of all levels. The response has been a pleasing development in staff culture, coming into 2020, shown by broadened formal leadership and increasing confidence.

Feedback late in 2019 showed some staff were unsure of the school's vision and values. This has become a high priority and the 2020 annual plan will be simplified again so that teachers have a clear understanding of the Board's priorities and the role they are expected to play in bringing that vision to reality.

Andy England, Principal

Greymouth High School STRATEGIC PLAN for 2019-2021

#25/02/2020		2019 Annual Objectives	2020 Annual Objectives	2021 Annual Objectives
Student needs	Strategic Aims	Implement STUDENT-CENTRED curriculum developments - GRADUATE PROFILE RECOGNISABLE IN CURRICULUM	CONSOLIDATE STUDENT-CENTRED curriculum developments - GRADUATE PROFILE CLEAR IN CURRICULUM	EMBED STUDENT-CENTRED curriculum developments - GRADUATE PROFILE CLEAR IN CURRICULUM
Traditional schooling is less engaging for many students, and teenagers increasingly experience negative wellbeing influences. All teens of the Grey District need a school in which they can feel safe, supported and connected to learning which they feel is relevant to them. All students are capable of achievement: some students need accelerated learning while others need extension. GHS achievement is behind national norms in some indicators.	1: To lead our community in the provision of a safe, inclusive, wellbeing-focused and innovative social culture and physical environment that engages students in learning leading to higher achievement for all students with an explicit emphasis on equity and excellence	1.1 Redevelop the GHS curriculum for Year 9 and integrate hauora/wellbeing and implement supplementary supports to improve hauora/wellbeing at Year 10 1.2 Develop staff team capacity to effectively link pastoral and curriculum tracking, with timely student-centred actions, to improve student achievement 1.3 Develop a comprehensive plan for Māori achieving as Māori, including a kaupapa Māori pathway, and inquire into current obstacles	1.1 Implement the plan for Māori achieving as Māori and a kaupapa Māori pathway dependant on development work during 2019 aligned to a plan to develop staff capacity for culturally responsive pedagogies building on 2019 inquiry 1.2 Fully implement our redeveloped curriculum for Year 9 and develop our curriculum for Year 10, with integrated hauora/wellbeing, informed by Year 10 Graduate Profile 1.3 Consolidate staff team capacity to effectively and consistently use data-based actions to promote student achievement	1.3 Consolidate plan for Māori achieving as Māori and kaupapa Māori pathway with culturally responsive pedagogies 1.2 Spread curriculum development to senior school based on Graduate Profile, learnings from inquiry in 2019 and 2020, and MoE's NCEA Review developments 1.3 Review school's vision, values and Graduate Profile 1.4 Review and develop next 5YA property plan
Students should experience coherent schooling from year 0-13 (and on) with the best possible opportunities; currently students experience variation, some dips and some opportunities are unavailable.	2: Develop a strong learning community through collaborative relationships	2.1 Further develop Māwhera Community of Learning | Kāhui Ako with cluster schools through CoL and Toki Pounamu; investigate curriculum-focused collaborative relationships with neighbouring schools, potentially tertiary and/or employers 2.2 Investigate and potentially develop a collaborative approach to hosting international students and domestic boarders with a focus on social and curriculum diversity	2.1 Review Alternative Education provision (contract expires end of 2020) 3.2 Depending on 2019 developments, implement curriculum-focused collaborative relationships with neighbouring institutions 3.3 Depending on 2019 findings, potentially implement a collaborative approach to hosting international students and domestic boarders with a focus on social and curriculum diversity	2.1 Depending on 2019 findings, implement curriculum-focused collaborative relationships with neighbouring institutions 3.2 Depending on 2019 findings and 2010 actions, potentially consolidate a collaborative approach to hosting international students and domestic boarders with a focus on social and curriculum diversity

Glossary; list of acronyms; colour codes

Not started	Started but less than half done	More than half done but incomplete	Completed

NZC	New Zealand Curriculum
NAG	National Administration Guideline
T	teacher
S	student
PP	Principal
DP	Deputy Principal
AP	Assistant Principal
GC	Guidance Counsellor
BoT	Board of Trustees
HOD	Head of Department
SLT	Senior Leadership Team (AP, DP, EO, PP)
EO	Executive Officer
PA	Principal's Assistant
SENCo	Special Educational Needs Coordinator
PB4L	Positive Behaviour For Learning
PLG	Professional Learning Group
PLD	Professional Learning and Development
MOP	Manaiakalani Outreach Programme

10YPP: Ten Year Property Plan
5YA: Five Year Agreement (property plan)
NZCER: NZ Centre for Educational Research
PAT: standardised testing against curriculum levels in years 1 - 10
e-asTTle: standardised testing against curriculum levels in years 1 - 10
PACT Progress and Consistency Tool (moderation up to year 10)
CoL: Community of Learning/Kahui Ako (formal collaboration between schools)
GAT: Gifted And/or Talented
T1w9: term and week number relating to comment

Greymouth High School ANNUAL PLAN 2019 **REVIEWED**

Strategic Aim: To lead our community in the provision of a safe, inclusive, wellbeing-focused and innovative social culture and physical environment that engages students in learning leading to higher achievement for all students with an explicit emphasis on equity and excellence

Annual Objective 1.1: Redevelop the GHS curriculum for Year 9 and integrate hauora/wellbeing and implement supplementary supports to improve hauora/wellbeing at Year 10	Achievement Target 1.1A: (year 9) The twelve selected Year 9 students will experience improved engagement with learning as evidenced by selected indicators (referral and classroom teacher entries, average weekly note scores, student voice). Achievement Target: 1.1B (Year 10) The eleven selected Year 10 students through supplementary support will improve hauora/wellbeing as indicated by selected indicators including but not limited to; referral and classroom teacher entries, guidance entries, average weekly note scores and student voice.

Baseline Data (what is the student need and what is the evidence of that?)

2018: Referral data: average referrals per teaching day increased for Year 9 2018 from July (0.5) to October (1.3). Males overrepresented in 2+ referral data. Attendance Rate: decreased from 90.1% (Aug) to 88.6% in December. Most students had over 90% attendance. Male attendance slightly better than female. Weekly Notes: the average weekly note scores decreased over Terms 1-4 (3.99-3.73). 23 students received averages of 3.5 or below - males overrepresented in this data. Wellbeing Survey: student and teacher voice highlighted issues around relationships and effective use of social/interpersonal skills. 41% of students disagreed that 'teachers make learning interesting'.

2019: Year 9 average referrals per teaching day is approx 1.1 for February (Feb 2018 was 0.44). Attendance rate for Year 9 is 91% (2018 90.5%)

Key improvement strategies

Implementation / Action (What we will do)			Evaluation (How will we know if we are succeeding?)		
Action:	Resources:	By when? By whom?	Output: Success criteria/ process or product	Outcome: Success criteria/behaviour	Monitoring: (what's working what isn't and how do we know)
1.1.1. Facilitate an HoD Forum on "engagement with learning': • What is it or what does it look like? • What capabilities do students need to be engaged with learning? (behaviour and dispositions)	Time	Term 1 SLT HoD's	Minutes of meeting capture ideas and next steps	Curriculum leaders focussed on student engagement with learning	T1W10: HoD Forum: 25 March discussion on what does engagement look like and what are the capabilities we need students to learn to maximise chance of engagement. Ideas shared with full

• Do we need student voice on this? If yes - 'Me and My School'?					staff on 1 April. PP shared curriculum design considerations with HoDs following discussion at SLT. T2W9: 'Me and My School' - not required given progress with curriculum discussion T3 W7-9: Late Starts session 'toolkits' all about schoolwide expectations and PB4L. Reviewed in PLD CTE Meeting T4 W1.
1.1.2. Provide PLD for HOD's on Spiral of Inquiry and GHS Teaching Plan		Term 1 SLT/HoD	PLD package	HoDs more confident and consistent with SoI and Teaching Plan	T1W10: 4 April: PLD committee discussed what PLD was needed. Decision to survey HoD/SLT on needs. Survey shared 8 April. T2W9: HoD Forum in W2 on spiral and initial appraisal meetings. Results of survey shared at PLD committee. W5 Late Start with HoD's to ask questions re: scanning. Individual HoDs meeting with CoL within school for support. T3 W10 Late starts focussing on inquiry progress/completion. Reviewed in PLD CTE Meeting T4 W1 and sharing with staff W6.
1.1.3. Administer the 'Me and My School Survey' for Years 9 and 10 to gather student engagement data and identify areas for action in 2019	$225.00 $335.50 ($1.50 x Yr 9 and 10) Time $320 +GST for analysis workshop (PLD)	Term 1 DP	Survey results and analysis; action points identified	Use data to inform actions	T1W10 T2W9: Not required. T3 W7: Wellbeing at school survey completed by all year groups.
1.1.4. Each HoD and the Yr 9 Dean shadows a Year 9 class for a day to understand what students experience across the curriculum	Time $ relief	Term 2 Heads of Department	HoD understanding of need for student-centred change	Curriculum leaders thinking in informed student-centred way	T1W10 T2W9: Suggestion from Core Education that staff spend time in

					each other's classroom to "observe with intention". T4 W1 WHE and RUS completed Y9 target student tracking. Open door day arranged for T4W5 T4 W4 - all staff observed at least one other teacher teaching juniors on Open Door Day. Postivie feedback regarding observing each other's practice means that we will have one ODD every term in 2020.
1.1.5. HoD's collaborate, with each other and with guidance from Ngati Waewae, to develop a Graduate Profile for the end of Year 10 (this is what we want to achieve by end of Yr 10; achieve over Yr 9-10)	Time	Term 1 Heads of Department Ngati Waewae support (ENG to negotiate)	Year 10 Graduate Profile	Careful consideration of coherent learning experience and starting to change how curriculum is developed	T1W11: Staff Meeting: 1 April gathered feedback and ideas for the Yr 10 Graduate Profile with staff and some senior students. Information collated. PP gained input from Ngati Waewae following this meeting. Draft Graduate Profile to HoD Forum on Monday 8 April. Working document shared with teaching team on 11 April.
1.1.6. Develop a GHS curriculum document, in partnership with Ngati Waewae, that: • is student centred • reflects the Graduate Profile • Integrates hauora/wellbeing using the Te Whare Tapa Wha model • clearly sets out the intended student experience and this is reflected in planning. Some of these developments will be enacted in 2019 but the entirety will not be in effect until 2020; a coherent plan for 2020 on must be ready by mid Term 3 for use at transition meetings.	Time	Terms 2-3 (ready for year 8-9 transition) Term 4 develop to stage of being able to use in 2020 SLT, Departments Ngati Waewae partner CORE Ed	• Schoolwide curriculum document • Year 9-10 Road Map to Graduate Profile	Curriculum design deliberately engages students in learning Teaching staff enthusiasm about a coherent curriculum document for year 9 driving its use	T1W10: 25 March: curriculum design considerations shared with HoDs GHS to engage Core Education to undertake work on curriculum development. T2W9: Core Education in school W6 - staff meeting and small group meetings. 3 models to be considered by staff; feedback collated W7. W9 proposal shared with staff, meeting with Curriculum Leaders and interested staff to critique the proposal. Ongoing support from Core Education to progress change plan.

					T3W10 HoD meeting to discuss and develop Y9 cohesive curriculum. T4W6 2x Staff only Days to deveop curriculum.
1.1.8. Facilitate PLD sessions in support of the 'Teaching Positive Behaviour' strategies which include: • Culturally responsive practices • Inclusive pedagogies • PB4L • Restorative Practice • Wellbeing • Universal Design for Learning and this is seen in planning and in the classroom	Time	Terms 1-3 PLD Committee	PLD Plan and sessions delivered; Students experience better teaching	Teachers choose to use more informed and consistent teaching practices	T1W10: 19 Feb: staff meeting covered UDL principles through facilitated discussion. 25 February: HoD Forum - key ideas identified and shared from the 'Teaching for Positive Behaviour' resource. 26 March: 'pop-up' PLD session on routines and structures for PB4L. Schoolwide lesson plan delivered. HoD/SLT walkthroughs scheduled for T1W11 and T2W1 4 April: Annual Plan role for Wellbeing facilitated session with PLD committee on Wellbeing and Te Whare Tapa Wha. T2W9: W1 staff meeting - Te Whare Tapa Wha. Late Start in W2 for PB4L routines and structures. W5 staff meeting - opt in session on Inquiry, UDL. T3 W7-9: Late Starts session 'toolkits' all about schoolwide expectations and PB4L. Reviewed in PLD CTE Meeting T4 W1. T4 - Hauora Hour introduced T4 - open door day T4 - review of teaching as inquiry in staff meeting with 2020 actions written by all teachers attending.
1.1.9. HoD's and SLT complete walkthroughs in classrooms to review the implementation of the professional learning		Term 3	Department feedback summary	All teaching staff use and value use of walkthroughs to evaluate and support	T1W10: T1 focus on Clarity of Learning; started PB4L routines/structures W11.

				developments in practice	T2W9: W1-2 HoD's on routines and structures. SLT walkthroughs on Clear Learning W3-4. T4 Open Door Day
1.1.10. Pilot UDL planning framework with a Department	Time	Terms 1-4 RTLB SS Dept	Planning documents; Effective teaching for all students (in this dept)	Teachers (in this dept) learning about UDL from a desire to improve the learning experience for all their students	T1W10: 2 April: meeting in SS Dept with RTLB T2W9: Professional Learning Group established for UDL which is facilitated by HoD SS. Strategies to be implemented as part of SoI new learning and taking action.
1.1.11. Identify and implement appropriate supplementary supports to improve wellbeing for Year 10	Time $	• Annual Plan role - Hauora/wellbeing • Pastoral team • Outside agencies	Supplementary supports applied / lessons delivered; students improve understanding of issues	Students learn and apply greater awareness and skills in dealing with issues of hauora/wellbeing	T1W10: Decision made to utilise Jason Johnson in a Year 10 class in order to improve social wellbeing T2W9:Meeting with Wellbeing leader to look at specific needs to Year 10. Continuation of 10QI inquiry group who meet during late starts. Shared understanding of what's going on in the class across all subjects. T3W10: Inquiry groups have continued. Had Attitude speak to yr10. New Hauora work could benefit yr10 but is aimed at yr9. T4 review of 'boy's' club.

Evaluation
T1W10: 1.1.1: need to go back to the 'Me and My School' survey - do we need this information? 1.1.2: analyse feedback from HoD/SLT to inform PLD session(s) 1.1.3: see 1.1.1 1.1.4: schedule for early Term 2 1.1.8: PB4L team leaders scheduling further sessions in Term 2 via Late Starts. Staff meeting scheduled for 29 April on Wellbeing and Te Whare Tapa Wha. 1.1.9: HoD/SLT continue with PB4L walkthroughs T2 W1-2 1.1.10: Next steps being discussed with RTLB and HoD, eg: observations and team teaching approach T2W9: 1.1.1 and 1.1.3: decision not to use this survey given staff support for change/redevelopment of curriculum

1.1.2: Support continues for HoD via CoL within and across. Proposal to PLD Committee to have new learning and taking action completed by end of T3W5
1.1.4
1.1.6: SoD in Term 3 to progress planning
1.1.8: PLD needed to support Yr 9 curriculum redevelopment eg: teacher collaboration
1.1.9:
1.1.10: Request feedback from HoD/RTLB
1.1.11: Wellbeing leader starting to have a more prominent role with teachers and providing support for specific students.
1.1.11: Progress is slow with "additional support" hard to pin down. Prevention strategies are needed rather than strategies that are put in place after a serious breach in behaviour.

Evaluation:

Achievement Target: 1.1A (Year 9)

The twelve selected Year 9 students will experience improved engagement with learning as evidenced by selected indicators (referral and classroom teacher entries, average weekly note scores, student voice).

It is important to note that whilst we can look at end of year indicators, they will not be an evaluation of any change in curriculum as this did not take place in 2019. Having taken over the Achievement Target 1.1A (year 9) in Term 3 Week 6 , my main focus on this target has been redeveloping the Year 9 Curriculum to ensure that it was ready to be implemented in 2020. This has been a significant and involved piece of work by all staff and leaders in the school and has taken priority over the second part of the target. The redeveloped Year 9 2020 curriculum includes the teaching of our core values (ARCH), an improved coherency between departments and a new subject (QWEST) allowing increased student agency. This will be reviewed and improved throughout 2020 alongside Y10 2021 Curriculum redevelopment.

Findings (based on evaluation between T3W6 (August 27th 2019) and T4W9 (December 10th 2019):

- 2 students have left the school so the Year 9 target group is 10 students.
- All 10 students either improved their punctuality to class or it remained the same (it did not deteriorate)
- 9 out of 10 students showed an improvement in their average weekly note scores with all students being between 2.1 (satisfactory) and 3.1 (Good)
- 7 out of 10 students maintained or improved their attendance but only 6 out of 10 had an attendance greater than 85%.
- Only 3 out of the 10 students continued to gain a significant number of class referrals during this period.

Hauora Hour was implemented as a reactive measure to improve student's wellbeing and relationships with each other. Resources from this trial have been used to inform changes to the Y9 2020 mentoring curriculum as well as the ARCH values lessons. Increased staff collaboration throughout the year. In 2020 we need to regularly review the new Y9 Curriculum and continue to evaluate and improve it for 2021 as well as beginning Year 10 2021 Curriculum redesign in a timely manner.

Achievement Target: 1.1B (Year 10)

The eleven selected Year 10 students through supplementary support will improve hauora/wellbeing as indicated by selected indicators including but not limited to; referral and classroom teacher entries, guidance entries, average weekly note scores and student voice.

Using the selected indicators from the start of the year,
50% of students improved their attendance
80% of students improved their pastoral record (entries)
70% of students decreased entries for "guidance" in Kamar

Average weekly note score for the group of 10 went from 2.71 in term one to 2.77 in term four (avg 2.75 for the year). Significant decrease for 1 student (F) from 2.81 term one to 2.00 term four (attendance and defiance issues)

What worked well?

Interventions with certain students, although this only happened as a result of a stand down or significant discipline issue. The boys and girls groups that were run by the counselors and an outside agency (snapshot)

What didn't work well?

No specific actions took place for this group of students. No direct teacher actions took place due to "supplementary supports" which were not always clearly defined or understood.

What can we improve on?

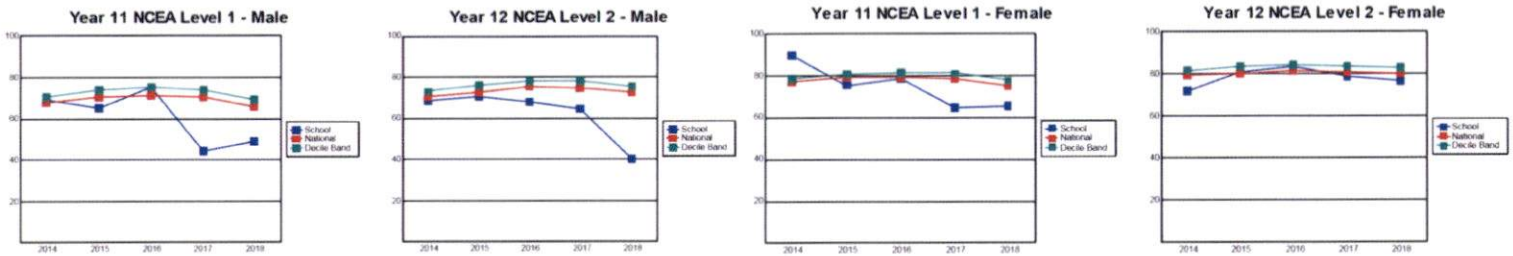
More deliberate and targeted actions for students. There was no responsibility or accountability on teachers for this target.

What would we like to see?

With specific actions for Year 9 this year and next year (hauora hour, mentor time, new subject and focus on ARCH values), perhaps this target was a year too early and aimed at the wrong year group. Teachers need to be aware of who the target students are and should be able to report on what and how they are tracking these students.

Strategic Aim: To lead our community in the provision of a safe, inclusive, wellbeing-focused and innovative social culture and physical environment that engages students in learning leading to higher achievement for all students with an explicit emphasis on equity and excellence	
Annual Objective 1.2: Develop staff team capacity to effectively link pastoral and curriculum tracking, with timely student-centred actions, to improve student achievement	Achievement Target 1.2: 13 Year 12 boys, considered to be at risk of not achieving NCEA Level 2, will achieve NCEA Level 2

Baseline Data (what is the student need and what is the evidence of that?)
NZQA Principal's Report 27/02/19



- Student voice suggests that many male students feel they don't try hard enough in several of their classes.
- Self evaluation from 2018 identified that tracking of student progress was too late and external evaluation identified that academic tracking was separated from pastoral with insufficient communication between roles;student programmes were not sufficiently planned or adapted for student needs in many cases; the Mentor role is commonly ineffective with little or no direction, support or accountability.

Key improvement strategies

Implementation / Action (What we will do)			Evaluation (How will we know if we are succeeding?)		
Action:	Resources:	By when? By whom?	Output: Success criteria/ process or product	Outcome: Success criteria/behaviour	Monitoring: (what's working what isn't and how do we know)
1.2.1. Train teachers in planning for inclusive senior classes (how to plan a differentiated programme based on known student capability data eg UDL, consistent with other AOs)	Time	Term 1 RTLB, MKA WST / AST with all teachers DP (T&L)	Classes in senior school planned to meet specific learning needs of students	Teachers planning classes with specific considerations	T1W10: 19 Feb: staff meeting covered UDL principles through facilitated discussion. T2w9: no further progress T3w10: PLGs have happened for staff on voluntary participation basis

1.2.2. Train teachers in planning for a responsive curriculum (how to use NQF/NCEA to adapt programmes during the year if required)	Time	Term 2 at latest WST, DP (Curriculum Structures)	Programmes tailored to learners; timely adaptation during year; students experience NCEA success	Teachers tweaking/ redeveloping programmes to meet student needs in response to formative assessment during the year in timely manner	T1W10: no progress yet T2w9: planned meeting did not happen T3w10: decision made to not run meeting due to request for fewer meetings and DP observation that many staff are adapting programmes
1.2.3. Train senior mentors in mentoring; ensure accountability via working with HoDs on mentor time walkthrough and inclusion of mentoring in appraisal	Time, photocopying	Term 1 and 2, ongoing AP (mentor training) PP (accountability)	Productive mentor classes; Mentored students Mentor class accountability	Teachers feel supported and accountable for mentor classes;	T1W10: two meetings with senior mentors held during t1; no progress with HoD/accountability T2w9: no walkthroughs yet T3w10:
1.2.4. Develop data reporting flows, including schedule, to include mentor, Dean, classroom teacher and HoD/HoLA	SAF, time	Term 1, early term 2 PP contract SAF DPs support training and development of data flows	Data flows with agreed timelines	Staff in complementary roles use data to support student achievement	T1W10: 4 March Staff meeting - internal evaluation procedure - academic flags, non-submission entries in Kamar. Extracted 2018 estimated credits vs actual credits. T2w9: two SAF-facilitated meetings held; data changes at SLT; not yet confident the system is embedded or changes are happening as a result T3w10: term 3 meeting held and looked at comparison between predicted grades and actual grades.
1.2.5. Develop staff capacity to share student achievement data meaningfully to enable better tracking and monitoring with accountability for using available data	SAF, time	Term 1, early term 2 PP contract SAF DPs support training and development of data flows PP support accountability	Effective tracking and monitoring system; Adapted programmes for students responsive to specific student needs	Staff use data framework effectively, adapt programmes accordingly in a timely way to ensure student achievement	T1W10: 25 March meeting with SAF and SLT T2w9: two staff meetings held with SAF; "developing" T3w10: Year 11 Dean using visible tracking in staffroom with great effect; no other changes in data flows

Evaluation
T1W10:

1.2.2. Andy work with Scott to set up meeting with HoDs/Ts for t2
1.2.3. Andy work with Sarah to set up meeting with HoDs for t2
1.2.4. SAF-led meeting 13 May with consequent follow-up; data flows to be set up by Scott/HNT
1.2.5: meeting with HoDs, Deans and SLT and SAF on Monday 13 May
T2w9:
1.2.1. Check Jo Newton for availability for coaching
1.2.2. Scott to set time after last meeting didn't happen
1.2.3 Sarah to develop walkthrough for senior mentor time
1.2.4. Andy to check with Scott (and see Aotea Coll article)
1.2.5 as above
T3w10:
1.2.2. Andy to gauge spread of adaptation using Gform
1.2.4. Data hui need to continue as it is not yet fully understood (see staff feedback) and the benefits not yet seen
1.2.5. Need to get data flows back on top

Overall evaluation

6/11 students achieved NCEA Level 2 and two more were very close - one of these is attending again in 2020 and expected to complete Level 2 and the other is in a job with training which will lead to him achieving Level 2. One student, who underachieved, acknowledged low motivation in 2019 and has returned for 2020 and is expected to gain Level 2 at least. Two students completely disengaged with learning and have experienced significant factors outside of school that have affected that decision. Given the selection of students with complex issues this is a reasonable result in terms of NCEA.

Several of the actions were incomplete despite the fact they could have positively affected achievement. This reflects other issues we face as a management team, notably how we make time and how we keep plans simple. Our 2020 planning reflects the latter and the former is ongoing capacity-building with staff culture. The effect of highly effective Deaning at Level 1 was not noted so much at level 2, despite known Dean contact with students, and good practice sharing should support development in this aspect.

What worked well?

Teacher engagement with individual students and broader pastoral team interventions leading to tailored learning plans in most cases. Interventions with target students directly by principal, including self-tracking GDocs and meetings through term 3 and 4. These were, however, too late to be highly significant and insufficiently coordinated with the wider teaching and pastoral team.

What didn't work well?

Data hui did not achieve intended results: feedback suggests not clear enough or structured enough to get the results needed.

Sessions with teachers on understanding and using NCEA to drive student achievement, including adapting programmes, didn't happen. Evidence existed of teachers doing this anyway but I believe there is still too little consistency in understanding of these practices which means that students may not all see the benefits of adapted / flexible NCEA.

What can we improve on?

- Dean work benchmarks for performance - sharing student tracking data and making it visible to teachers
- Improve teacher capacity for adapting NCEA and for teaching for achievement (eg we still find some teachers not using NCEA standard teacher guides effectively)
- Data hui should be kept but tweaked
- Simplification of planning

What would we like to see?

See above.

In addition, better coordination of community / interagency approaches to vulnerable rangatahi.

Strategic Aim: To lead our community in the provision of a safe, inclusive, wellbeing-focused and innovative social culture and physical environment that engages students in learning leading to higher achievement for all students with an explicit emphasis on equity and excellence	
Annual Objective 1.3	Develop a comprehensive plan for Māori achieving as Māori including a kaupapa Māori pathway and inquire into current obstacles
Baseline Data (what is the student need and what is the evidence of that?)	• ERO reviews in 2015 and 2018 stated need for GHS to have a plan for Māori achieving as Māori and for more culturally responsive practice • Work has been underway with Kati Waewae during this time • In 2018 Kati Waewae released their Education Strategy and in 2019 this will be explored (Kati Waewae and education sector) • Whānau hui in 2018 restated desire for a kaupapa Māori pathway from primary through to year 13 • Māori student NCEA achievement data varies significantly year to year but has fallen for three years at NCEA Level 2; pastoral data is not significantly different than for the total cohort although attendance is generally lower • Numbers of students choosing Te Reo Māori as a subject have dramatically risen in 2019, as have students choosing kapa haka

Key improvement strategies

Implementation / Action (What we will do)			Evaluation (How will we know if we are succeeding?)		
Action:	Resources:	By when? By whom?	Output: Success criteria/ process or product	Outcome: Success criteria/behaviour	Monitoring: (what's working what isn't and how do we know)
A team comprising of at least the Kaupapa Māori role holder, the HoLA Māori and the Principal will work with Kati Waewae Education Komiti and, separately, maata waka Māori and other stakeholders, to develop a plan	Travel (Arahura, existing kaupapa Māori programmes/ kura) Time Hui kai	• A decision on the kaupapa Māori pathway is intended for end June 2019 (in time for options books) • Kaupapa Māori role holder • HoLA Māori • Principal	Plan for Māori achieving as Māori including a plan for Kaupapa Māori pathway	Closer partnership with Kati Waewae (It is not expected that wider GHS staff behaviours will substantially be changed by this work during 2019)	T1W10: Initial meeting held with KWW Education Komiti; further hui requested T2w9: 2 S, CMW, SCH and ENG visited Te Pa Wanganga (Richmond School), Te Pa o Rakaihautu and Hornby HS T3w10: substantial progress made on Māori pathway with proposal made to whānau hui and Ngati Waewae; wider strategy will include this so although no direct progress on that strategy it is coming together

Evaluation
T1W10: Dependant on further time with Kati Waewae - can't proceed without. May 10/11 wananga (MKA) may help to progress. Andy to maintain comms with KWW T2w9: SCH, CMW, ENG meet week 9 to discuss learnings and outline options we think may suit GHS; Whānau Hui needed as well as hui with Kati Waewae (requested week 8) T3w10: ENG & CMW to try to meet with Ngati Waewae Komiti Matauranga; proposal to Board for Oct; if approved, develop materials and selection process and recruit accordingly **Overall evaluation** Scoping for a Māori pathway and subsequent development for 2020 has been a significant success. The process was much slower for a range of reasons, mostly external, than hoped for. The results, however, are positive with a pathway class for 2020 on and better engagement from part of our Māori community as well as support from other kura. Further work to be done to develop a schoolwide plan for Māori . **What worked well?** Persistent work from leadership and kaiako Māori, with increasing engagement from students and whānau Engagement with Core Ed (Māwhera Kāhui Ako CFPLD) **What didn't work well?** Engagement with Ngati Waewae Komiti Matauranga delayed progress, initially at least Lack of support from MoE advisor. **What can we improve on?** • Communication with GHS staff team and wider community • Maintain connection with Ngati Waewae and increase pressure on MoE **What would we like to see?** See above. We are now in a better position to develop a schoolwide plan, in 2020, than we were.

Strategic Aim	Develop a strong learning community through collaborative relationships
Annual Objective 2.1	Further develop Māwhera Community of Learning | Kāhui Ako with cluster schools through CoL and Toki Pounamu; Investigate curriculum-focused collaborative relationships with neighbouring schools, potentially tertiary and/or employers
Baseline Data (what is the student need and what is the evidence of that?)	• Māwhera CoL/KA will be in its fourth year and a revised plan will need to be well understood by the school community • Mana whenua Kati Waewae released their Education Strategy in 2018 and there is an opportunity for partnership to support this as a Kāhui Ako • With the development of the GHS curriculum there is an opportunity to co-plan for a coherent curriculum with contributing primary schools. • Every secondary school on the West Coast has limited curriculum options for senior students due to low rolls. JPII, GHS and WHS are within 30 minutes' drive of each other and opportunity exists to collaborate. • Tai Poutini Polytechnic is undergoing significant change and opportunities may exist to further collaborate on curriculum.

Key improvement strategies

Implementation / Action (What we will do)			Evaluation (How will we know if we are succeeding?)		
Action:	Resources:	By when? By whom?	Output: Success criteria/ process or product	Outcome: Success criteria/behaviour	Monitoring: (what's working what isn't and how do we know)
2.1.1. Promote use of GHS Graduate Profile by wider community including parents and employers	Time	Starting term 1 PP, Careers team, mentor Ts	Opportunities for collaboration on S learning which contribute to Graduate Profile for S	Graduate Profile in use by community, promoting broader thinking about roles in S learning	T1W10: development of Graduate Profile has been happening at SLT level and focus on developing y10 GP has helped remind HoDs about Graduate Profile BUT progress remains "developing" and has not included promotion to wider community T2w9: no further progress (hampered by time) T3w10: use of GP in mentor classes and with staff PLD has had some positive effects but wider promotion and use still limited
2.1.2. Investigate senior course collaborative opportunities, timetabling opportunities and potential resource efficiencies with other secondary schools (and TPP)	Time	Starting Term 1 PP, DP Maybe Timetabling Assistant Maybe HoDs	If applicable: Aligned timetable/ course developments agreed for 2020	Greater choice for face to face tuition for senior students by end of year	T1W10: no progress (awaiting PP at JPII and further training for GHS timetabling team) T2w9: raised at TPP Council with action by TPP CE and GHS PP; GHS DP to work with JPII and WHS

					T3w10: DP met with JPII DP on timetabling
2.1.3. Further develop Māwhera CoL/KA planning and implementation (NB CoL/KA plans do align with GHS annual plan)	Time	Starting Term 1, ongoing PP CoL ASR and WSR	Staff and wider community more involved in Māwhera CoL/KA	More cohesive learning community behaviours	T1W10: MKA plan redeveloped and being implemented although GHS plan had to tackle only part due to curriculum focus Andy working on CFPLD provision to include focus on evaluation and planning as a KA T2w9: CFPLD approved with CORE and Evaluation Associates T3w10 :Core CFPLD commenced and supporting our curriculum direction; little other progress with MKA

Evaluation
T1W10: 2.1.1. Andy to work with Scott on reporting format for GP; once course plan in place (Sarah) Andy to promote to parents and wider community 2.1.2. GHS timetabling team to Kamar conference; Andy to request again from MoE a good practice forum for timetabling; Scott to discuss timetabling/options with WHS and JPII DPs 2.1.3. Andy to complete CFPLD provision plan T2w9: 2.1.1. As t1 2.1.2. Andy to work with TPP team; Scott to work with JPII/WHS 2.1.3. CFPLD to be worked through between MKA schools. Changes in circumstance affecting this action T3w10: 2.1.1. Need a data gathering and reporting system before we can really push to the wider community **Overall evaluation** Māwhera Kāhui Ako took a bit of a back seat in 2019 with pressure on the Lead and no capacity to recruit a replacement AST from mid year. This led to limited development and spread amongst the community. The GHS Graduate Profile was in use but with limited awareness and certainly no public awareness. It was a victim of not being close enough to the top of the priority list. **What worked well?** MKA did continue and the way to approach the Graduate Profile took a leap forward with the procurement of MyMahi for 2020

What didn't work well?
Pressure on MKA leadership unable to be resolved satisfactorily in our community.
Planning overall with too many priorities meaning some (Graduate Profile) didn't surface.

What can we improve on?

- MKA shared lead should support some progress (although without second AST this will be limited)
- MyMahi will improve understanding of Graduate Profile through providing a tracking and reporting system.
- 2021 focus on senior curriculum will mean further engagement with Graduate Profile

What would we like to see?
All above.

Strategic Aim	Develop a strong learning community through collaborative relationships
Annual Objective 2.2	Investigate and potentially develop a collaborative approach to hosting international students and domestic boarders with a focus on social and curriculum diversity
Baseline Data (what is the student need and what is the evidence of that?)	• GHS ran international student programmes until 2011 but withdrew from the Code of Practice for International Students to focus on improving the quality of our own practice. • Several parents of GHS and JPII have indicated they would consider a local boarding option if one was available. • This AO is recognised as lower priority than the others (Board hui Feb 2019)

Key improvement strategies					
Implementation / Action (What we will do)			Evaluation (How will we know if we are succeeding?)		
Action:	Resources:	By when? By whom?	Output: Success criteria/ process or product	Outcome: Success criteria/behaviour	Monitoring: (what's working what isn't and how do we know)
2.2.1. Appoint a suitable consultant to investigate the business case for a school hostel, in consultation with JPII HS, to include gauging community interest in homestays as alternative	Time Consultant $ TBC	Following appointment and induction of JPII principal PP, EO	Report giving confidence for decision making	Informed decision-making	T1W10: no progress (awaiting JPII PP) T2w9: as above T3w10:aa above
2.2.2. Depending on the outcome of 2.2.1, develop international student system, Code of Practice certification and marketing package	If required: Time Lead person $ TBC	Dependant on 2.3.1 PP mainly with EO support; another staff member specifically appointed	International student procedures Code of Practice for International Students Marketing package	Staff informed and compliant with system	T1W10: no progress (awaiting JPII PP) T2w9: Andy met with Katie Hanson and have commenced planning for international S (HAK gathering resources to make cost estimate for F&P, Andy working on JD for Director) T3w10: case for internationals investigated and proposed to F&P Ctee. Decided this is not the right time for us so no further action this year or next. Exchanges to be promoted for social benefit

2.2.3. Depending on the outcome of 2.2.1, develop a hostel building project	If required: Time Project manager $TBC	Dependant on 2.3.1 PP/EO oversight with F&P Ctee Appointed project manager	School hostel and associated procedures		T1W10: no progress (awaiting JPII PP) T2w9: no progress T3w10: no progress

Evaluation
T1W10: Andy to discuss with Board whether we attempt progress without JPII T2w9: 2.2.2. Andy to take set-up cost estimate to F&P Ctee T3w10: 2.2.1. Andy to discuss with new PP at JPII **Overall evaluation** This was worked through as planned, despite changes in JPII leadership, and has proved to be not a direction for GHS at this time. **What worked well?** **What didn't work well?** **What can we improve on?** **What would we like to see?**

Kiwisport Funding report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of 11,136.82 (excluding GST). The funding was spent on contributing to employment of a Sports Coordinator role. The number of students who participated in organised sport was 463.

INDEPENDENT AUDIT REPORT TO THE READERS OF GREYMOUTH HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Greymouth High School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 20 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
    - financial position as at 31 December 2019; and
    - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 28 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of 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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of Trustees listing, 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.

Warren Johnstone
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand