



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	303
Principal:	Samantha Mortimer
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GREYMOUTH HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Greymouth High School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

Jo Newton

Full Name of Presiding Member

DocuSigned by:

Jo Newton
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Signature of Presiding Member

05 July 2022

Date:

Samantha Mortimer

Full Name of Principal

DocuSigned by:

Samantha Mortimer
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Signature of Principal

05 July 2022

Date:

Greymouth High School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Shannon Gordon	Presiding Member	Elected	Sep 2022
Andy England	Principal ex Officio		Jan 2021
Samantha Mortimer	Principal ex Officio		
Joe Mason	Parent Representative	Co-opted	Sep 2022
Jo Newton	Parent Representative	Elected	Sep 2022
Wayne Robbins	Parent Representative	Elected	Sep 2022
Robyn Verstappen	Parent Representative	Elected	Sep 2022
Torben Fischer	Parent Representative	Elected	Sep 2022
Lauren Evans	Staff Representative	Elected	Sep 2022
Kiri Russell	Staff Representative	Elected	Sep 2022
Kaia Beal	Student Representative	Elected	Sep 2021
Kaia Waipouri	Student Representative	Elected	Sep 2021
Hayden Shand	Student Representative	Elected	Sep 2022
Breagh Watson	Student Representative	Elected	Sep 2022

Greymouth High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	7,958,370	7,293,965	7,906,427
Locally Raised Funds	3	314,283	226,270	289,091
Interest Income		15,057	15,000	46,055
Gain on Sale of Property, Plant and Equipment		5,237	4,000	1,233
		<u>8,292,947</u>	<u>7,539,235</u>	<u>8,242,806</u>
Expenses				
Locally Raised Funds	3	180,526	156,800	158,491
Learning Resources	4	5,937,057	5,243,644	5,626,591
Administration	5	550,724	558,500	516,368
Finance		4,921	-	3,610
Property	6	1,669,391	1,752,500	1,794,854
Depreciation	11	171,439	125,000	152,340
Loss on Disposal of Property, Plant and Equipment		2,543	-	1,339
		<u>8,516,601</u>	<u>7,836,444</u>	<u>8,253,593</u>
Net (Deficit) for the year		(223,654)	(297,209)	(10,787)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(223,654)</u>	<u>(297,209)</u>	<u>(10,787)</u>

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

Greymouth High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,175,599	2,175,599	2,186,386
Total comprehensive revenue and expense for the year		(223,654)	(297,209)	(10,787)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		37,204	-	-
Equity at 31 December		1,989,149	1,878,390	2,175,599
Retained Earnings		1,989,149	1,878,390	2,175,599
Equity at 31 December		1,989,149	1,878,390	2,175,599

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.

Greymouth High School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	162,249	212,271	238,564
Accounts Receivable	8	371,323	410,493	410,493
GST Receivable		26,234	65,474	65,474
Prepayments		15,350	8,371	8,371
Inventories	9	49,161	82,733	82,733
Investments	10	1,334,643	1,517,842	1,817,842
		1,958,960	2,297,184	2,623,477
Current Liabilities				
Accounts Payable	12	624,979	643,090	643,090
Revenue Received in Advance	13	19,615	44,262	44,262
Provision for Cyclical Maintenance	14	552,661	430,761	430,761
Finance Lease Liability	15	68,200	39,027	39,027
Funds held in Trust	16	1,646	4,243	4,243
Funds held for Capital Works Projects	17	76,822	497,646	497,646
Funds Held on Behalf of the West Coast Trades	18	(51,099)	148,009	44,093
Funds Held on Behalf of the Mawhera Kahui Ako Cluster	19	12,839	15,978	15,978
		1,305,663	1,823,016	1,719,100
Working Capital Surplus/(Deficit)		653,297	474,168	904,377
Non-current Assets				
Property, Plant and Equipment	11	1,549,760	1,500,324	1,397,324
		1,549,760	1,500,324	1,397,324
Non-current Liabilities				
Provision for Cyclical Maintenance	14	73,500	37,149	67,149
Finance Lease Liability	15	140,408	58,953	58,953
		213,908	96,102	126,102
Net Assets		1,989,149	1,878,390	2,175,599
Equity		1,989,149	1,878,390	2,175,599

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

Greymouth High School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,661,629	2,454,830	2,823,780
Locally Raised Funds		392,210	226,270	242,074
Goods and Services Tax (net)		39,240	-	(32,332)
Payments to Employees		(1,823,099)	(1,360,582)	(1,458,925)
Payments to Suppliers		(1,234,985)	(1,541,727)	(1,246,229)
Interest Received		21,673	15,000	39,826
Net cash from/(to) Operating Activities		56,668	(206,209)	368,194
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		5,237	4,000	-
Purchase of Property Plant & Equipment (and Intangibles)		(157,598)	(228,000)	(207,807)
Purchase of Investments		483,199	300,000	(588,338)
Net cash from/(to) Investing Activities		330,838	76,000	(796,145)
Cash flows from Financing Activities				
Furniture and Equipment Grant		37,204	-	-
Finance Lease Payments		(48,779)	-	(46,441)
Painting Contract Payments		-	-	203,320
Funds Administered on Behalf of Third Parties		(452,246)	103,916	75,549
Net cash (to)/from Financing Activities		(463,821)	103,916	232,428
Net (decrease)/increase in cash and cash equivalents		(76,315)	(26,293)	(195,523)
Cash and cash equivalents at the beginning of the year	7	238,564	238,564	434,087
Cash and cash equivalents at the end of the year	7	162,249	212,271	238,564

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

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

Greymouth High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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 and Training Act 2020. 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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. Operating Lease Payments

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

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.

1.7. Accounts Receivable

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

1.8. Inventories

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

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.

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.

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a diminishing value (DV) 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 to Crown Owned Assets	2-10	% DV
Furniture and equipment	5-20	% Straight line
Information and communication technology	5-20	% DV
Motor vehicles	10-20	% DV
Leased assets held under a Finance Lease	Term of Lease	
Library resources	12.5	% DV

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. Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

1.18. Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, painting contract liability 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. Borrowings

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

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

1.20. 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.

1.21. Budget Figures

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

1.22. Services received in-kind

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

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,349,057	2,185,716	2,266,850
Teachers' Salaries Grants	4,101,139	3,672,000	4,057,632
Use of Land and Buildings Grants	1,038,017	1,100,400	1,099,002
Other MoE Grants	410,031	274,223	426,665
Other Government Grants	60,126	61,626	56,278
	<u>7,958,370</u>	<u>7,293,965</u>	<u>7,906,427</u>

The School has opted in to the donations scheme for this year. Total amount received was \$84,750 (2020: \$77,500).

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	86,710	23,950	40,981
Fees for Extra Curricular Activities	107,198	88,500	96,851
Trading	71,976	70,000	70,973
Fundraising & Community Grants	-	-	500
Other Revenue	48,399	43,820	79,786
	<u>314,283</u>	<u>226,270</u>	<u>289,091</u>
Expenses			
Extra Curricular Activities Costs	107,495	89,300	96,661
Trading	73,031	67,500	61,830
	<u>180,526</u>	<u>156,800</u>	<u>158,491</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>133,757</u>	<u>69,470</u>	<u>130,600</u>

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	392,777	607,527	539,873
Information and Communication Technology	128,028	154,800	118,364
Library Resources	958	7,000	3,079
Employee Benefits - Salaries	5,373,568	4,428,317	4,936,966
Staff Development	41,726	46,000	28,309
	<u>5,937,057</u>	<u>5,243,644</u>	<u>5,626,591</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,375	9,000	8,740
Board Fees	4,350	6,500	5,545
Board Expenses	10,673	18,000	10,799
Communication	20,026	17,500	17,403
Consumables	18,349	29,250	13,073
Other	13,628	22,250	15,600
Employee Benefits - Salaries	447,167	431,000	419,265
Insurance	12,920	10,000	12,181
Service Providers, Contractors and Consultancy	14,236	15,000	13,762
	<u>550,724</u>	<u>558,500</u>	<u>516,368</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	27,357	33,000	33,323
Consultancy and Contract Services	5,739	20,000	-
Cyclical Maintenance Provision	153,711	50,000	172,299
Grounds	19,590	20,000	16,492
Heat, Light and Water	86,889	90,800	76,665
Rates	2,210	2,500	2,153
Repairs and Maintenance	51,939	183,800	142,456
Use of Land and Buildings	1,038,017	1,100,400	1,099,002
Security	13,391	12,000	10,145
Employee Benefits - Salaries	270,548	240,000	242,319
	<u>1,669,391</u>	<u>1,752,500</u>	<u>1,794,854</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	162,249	212,271	238,564
Cash and cash equivalents for Statement of Cash Flows	<u>162,249</u>	<u>212,271</u>	<u>238,564</u>

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

Of the \$1,496,892 Cash and Cash Equivalents and Investments, \$313,028 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$162,249 Cash and Cash Equivalents, \$800 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

Of the \$162,249 Cash and Cash Equivalents, \$12,839 is held by the School on behalf of the Mawhera Kahui Ako Cluster cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,798	81,344	81,344
Receivables from the Ministry of Education	29,108	-	-
Interest Receivable	4,900	11,516	11,516
Teacher Salaries Grant Receivable	<u>333,517</u>	<u>317,633</u>	<u>317,633</u>
	<u>371,323</u>	<u>410,493</u>	<u>410,493</u>
Receivables from Exchange Transactions	8,698	92,860	92,860
Receivables from Non-Exchange Transactions	<u>362,625</u>	<u>317,633</u>	<u>317,633</u>
	<u>371,323</u>	<u>410,493</u>	<u>410,493</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	49,161	82,733	82,733
	<u>49,161</u>	<u>82,733</u>	<u>82,733</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	1,334,643	1,517,842	1,817,842
Total Investments	<u>1,334,643</u>	<u>1,517,842</u>	<u>1,817,842</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Land	29,167	-	-	-	-	29,167
Building Improvements	605,596	17,249	-	-	(24,245)	598,600
Furniture and Equipment	429,956	126,464	-	-	(41,637)	514,783
Information and Communication Technology	170,207	9,425	-	-	(35,761)	143,871
Motor Vehicles	37,588	-	-	-	(7,488)	30,100
Leased Assets	100,336	168,820	-	-	(59,010)	210,146
Library Resources	24,474	4,460	(2,543)	-	(3,298)	23,093
Balance at 31 December 2021	<u>1,397,324</u>	<u>326,418</u>	<u>(2,543)</u>	<u>-</u>	<u>(171,439)</u>	<u>1,549,760</u>

The net carrying value of equipment held under a finance lease is \$210,146 (2020: \$100,336)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land	29,167	-	29,167	29,167	-	29,167
Building Improvements	962,220	(363,620)	598,600	944,971	(339,375)	605,596
Furniture and Equipment	993,101	(478,318)	514,783	866,638	(436,682)	429,956
Information and Communication Technology	516,449	(372,578)	143,871	507,024	(336,817)	170,207
Motor Vehicles	49,583	(19,483)	30,100	49,583	(11,995)	37,588
Leased Assets	350,576	(140,430)	210,146	228,074	(127,738)	100,336
Library Resources	84,524	(61,431)	23,093	89,346	(64,872)	24,474
Balance at 31 December	<u>2,985,620</u>	<u>(1,435,860)</u>	<u>1,549,760</u>	<u>2,714,803</u>	<u>(1,317,479)</u>	<u>1,397,324</u>

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	93,842	207,924	207,924
Accruals	8,440	7,040	7,040
Banking Staffing Overuse	115,703	66,735	66,735
Employee Entitlements - Salaries	371,793	331,562	331,562
Employee Entitlements - Leave Accrual	35,201	29,829	29,829
	<u>624,979</u>	<u>643,090</u>	<u>643,090</u>
Payables for Exchange Transactions	<u>624,979</u>	<u>643,090</u>	<u>643,090</u>
	<u>624,979</u>	<u>643,090</u>	<u>643,090</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	800	25,828	25,828
Other Revenue in Advance	18,815	18,434	18,434
	<u>19,615</u>	<u>44,262</u>	<u>44,262</u>

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	497,910	497,910	426,466
Increase/ (decrease) to the Provision During the Year	56,811	50,000	62,325
Adjustment to the Provision	96,900	-	109,974
Use of the Provision During the Year	(25,460)	(80,000)	(100,855)
Provision at the End of the Year	626,161	467,910	497,910
Cyclical Maintenance - Current	552,661	430,761	430,761
Cyclical Maintenance - Term	73,500	37,149	67,149
	626,161	467,910	497,910

15. Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	71,695	41,484	41,484
Later than One Year and no Later than Five Years	141,837	60,290	60,290
Future Finance Charges	(4,924)	(3,794)	(3,794)
	208,608	97,980	97,980
Represented by:			
Finance lease liability - Current	68,200	39,027	39,027
Finance lease liability - Term	140,408	58,953	58,953
	208,608	97,980	97,980

16. Funds Held in Trust

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	1,646	4,243	4,243
	1,646	4,243	4,243

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.

17. Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Unisex Toilet Upgrades(incl Coxon)	229,802	-	(200,201)	-	29,601
Special Needs	23,086	-	(486)	7,598	30,198
Greymouth Painting Plot	96,788	-	-	-	96,788
Car Park	(29,902)	-	-	-	(29,902)
Blk B Fume Cupboards	(41,796)	-	(10,092)	-	(51,888)
New Gym Ceiling	10,476	-	(11,292)	-	(816)
Special Needs	(36,344)	6,360	-	-	(29,984)
SIP Sustainability Water Tanks	(9,000)	4,000	-	-	(5,000)
SIP Corridor Seating	(610)	-	(1,325)	-	(1,935)
SIP New Signage	21,466	-	(40,858)	-	(19,392)
SIP Playground	39,895	100,000	(100,364)	-	39,531
SIP Field Resurfacing	18,589	-	(17,520)	-	1,069
LSC Office	(1,606)	45,075	(3,906)	-	39,563
Fire Alarm Upgrade	8,506	-	(6,648)	-	1,858
External Maintenance	(1,962)	5,760	(57,374)	-	(53,576)
Heating System and Boiler Upgrade	40,162	-	(164,170)	-	(124,008)
Security System	(4,289)	103,500	(11,797)	-	87,414
Stormwater/Sewerage	140,214	-	(79,281)	-	60,933
Roof Replacement (new)	(5,829)	250,000	(273,102)	-	(28,931)
Air Bridge repairs	-	36,173	(10,233)	-	25,940
SIP Entrance Landscaping	-	751	-	(751)	-
SIP Caretaker Compound	-	10,853	-	-	10,853
Maths Block Subsidence	-	-	(1,494)	-	(1,494)
Totals	497,646	562,472	(990,143)	6,847	76,822

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

423,748
(346,926)
76,822

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Blk D North Wall	26,825	-	-	(26,825)	-
Roof Replacement (old)	(9,790)	-	-	9,790	-
Unisex Toilet Upgrades(incl Coxon)	47,331	200,000	(17,529)	-	229,802
Special Needs	72,495	-	(49,409)	-	23,086
Pool Demolition	(1,103)	-	-	1,103	-
Masterplan	(78,930)	-	-	78,930	-
Caxon Hall Reroof	11,268	119,899	(131,557)	390	-
Greymouth Painting Plot	43,378	53,410	-	-	96,788
Carpet - Science Block	6,792	-	-	(6,792)	-
Car Park	(54,421)	40,085	(14,463)	(1,103)	(29,902)
Reroof Covered Walkways	80,959	5,005	(73,965)	(11,999)	-
Blk B Fume Cupboards	(37,540)	-	(4,256)	-	(41,796)
New Gym Ceiling	166,285	-	(155,809)	-	10,476
Special Needs	21,287	32,078	(89,709)	-	(36,344)
Block B Floor Subsidence	(510)	-	-	510	-
SIP Sustainability Water Tanks	-	36,000	(45,000)	-	(9,000)
SIP Landscaping	-	26,735	(27,486)	751	-
SIP Corridor Seating	-	-	(610)	-	(610)
SIP New Signage	-	35,875	(14,409)	-	21,466
SIP Playground	-	40,945	(1,050)	-	39,895
SIP Field Resurfacing	-	19,390	(801)	-	18,589
LSC Office	-	-	(1,606)	-	(1,606)
Fire Alarm Upgrade	-	17,901	(9,395)	-	8,506
External Maintenance	-	-	(1,962)	-	(1,962)
Heating System and Boiler Upgrade	-	200,000	(159,838)	-	40,162
Security System	-	-	(4,289)	-	(4,289)
Stormwater/Sewerage	-	181,186	(40,972)	-	140,214
Electrical Upgrades	-	29,635	(28,149)	(1,486)	-
Roof Replacement (new)	-	-	(5,829)	-	(5,829)
Totals	294,326	1,038,144	(878,093)	43,269	497,646

18. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	44,093	44,093	(43,289)
Funds Received from Cluster Members	4,860	-	12,192
Funds Received from MoE	1,132,811	1,192,186	1,069,127
Funds Spent on Behalf of the Cluster - Employee Benefits	(14,595)	(130,000)	(131,769)
Funds Spent on Behalf of the Cluster - Programme and Other Expenses	(1,218,268)	(958,270)	(862,168)
Funds Held at Year End	(51,099)	148,009	44,093

19. 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.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	15,978	15,978	16,060
Funds Spent on Behalf of the Cluster	(3,139)	-	(82)
Funds Held at Year End	12,839	15,978	15,978

20. Related Party Transactions

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

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

21. Remuneration*Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,350	5,545
<i>Leadership Team</i>		
Remuneration	612,298	642,759
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	616,648	648,304

There are 10 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	180 - 190
Benefits and Other Emoluments	0 - 0	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	2021 FTE Number	2020 FTE Number
100 -110	11.00	5.00
110 -120	-	4.00
120 - 130	4.00	1.00
	<u>15.00</u>	<u>10.00</u>

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

22. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$ -	\$ -
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

24. Commitments**(a) Capital Commitments**

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) \$439,428 project for school wide roof replacement as agent for the Ministry of Education. This project is fully funded by the Ministry of Education and \$250,000 has been received of which \$278,931 has been spent on the project to date; and

(b) \$289,504 project for Unisex Toilet upgrades as agent for the Ministry of Education. This project is fully funded by the Ministry and \$247,331 has been received of which \$217,730 has been spent on the project to balance date; and

(c) \$200,000 project for Special Needs modifications as agent for the Ministry of Education. The project is fully funded by the Ministry and \$197,196 has been received and \$196,982 has been spent on the project to balance date; and

(d) \$100,000 pilot project for whole school painting which is fully funded by the Ministry of Education. \$96,788 has been received of which none has been spent to date; and

(e) \$173,000 project to upgrade the New Gym Ceiling as agent for the Ministry of Education. This project is fully funded by the Ministry and \$173,050 has been received of which \$173,866 has been spent on the project to balance date; and

(f) \$35,875 SIP project for new signage as agent for the Ministry of Education. The project is fully funded by the Ministry and \$35,875 has been received of which \$55,267 has been spent on the project to balance date; and

(g) \$41,000 SIP project to upgrade the playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$140,945 has been received of which \$101,414 has been spent on the project to balance date; and

(h) \$20,000 SIP project to resurface the field as agent for the Ministry of Education. This project is fully funded by the Ministry and \$19,390 has been received of which \$18,319 has been spent on the project to balance date; and

(i) \$367,538 project to instal a new boiler and upgrade the heating system as agent for the Ministry of Education. This project is fully funded by the Ministry and \$200,000 has been received of which \$324,008 has been spent on the project to balance date; and

(j) \$211,609 project to upgrade Stormwater and Sewerage systems as agent for the Ministry of Education. The project is fully funded by the Ministry and \$181,186 has been received of which \$120,253 has been spent on the project to balance date.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$497,646)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

25. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	162,249	212,271	238,564
Receivables	371,323	410,493	410,493
Investments - Term Deposits	1,334,643	1,517,842	1,817,842
Total Financial assets measured at amortised cost	1,868,215	2,140,606	2,466,899

Financial liabilities measured at amortised cost

Payables	624,979	643,090	643,090
Finance Leases	208,608	97,980	97,980
Total Financial liabilities measured at amortised Cost	833,587	741,070	741,070

26. Events After Balance Date

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

27. Comparatives

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

28. COVID 19 Pandemic on going implications**Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Greymouth High School

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$11,672.00 (excluding GST).

The funding was spent as a contribution to employing a Sport Coordinator.

The number of students that participated in organised sport was 462.

Greymouth High School **Analysis of Variance (AoV) 2021 for 2022**

Executive summary

2021 - summary

Although 2021 did have some challenges, overall it was a fantastic year. We saw a great deal of growth in the learning of our rangatahi across many areas including developing our ARCH values. There were some changes to the focus of our annual plan due to COVID and in terms of our development of a wellbeing hub, we were reliant on other agencies, but all in all we adapted well. Our reviews of 2021 illuminated that we needed to continue to address some of our 2021 targets in 2022 as well as shining a light on others.

Our completion of actions was reasonably good, but we are always working towards our targets being more visible for all staff which we will continue to emphasise in 2022. We continued to focus on our ARCH values throughout the school even though it was more difficult to do with larger groups of students due to COVID restrictions. It is notable that we achieved steps forward in our vision and strategy for Māori success as Māori. One of the areas we are proud of is our innovative Te Tiriti o Waitangi policy being signed by both our school and Ngāti Waewae, to give them the lead in creating a more Māori 'feel' to the school environment. We also worked closely with Angus and Sonja Macfarlane, and their Hikairo Schema, to start the process of a common approach to culturally responsive teaching and learning.

Equity is central to who we are at Grey High, therefore, we are also proud of the work we did with our at risk students. For example: collaborating with the Tai Poutini Polytechnic with a group of Year 11s who were at risk of leaving school with no qualifications. We also created a PB4L Tier 2 class for some junior students who needed some extra support around engagement and attendance. This is something we are continuing to focus on next year.

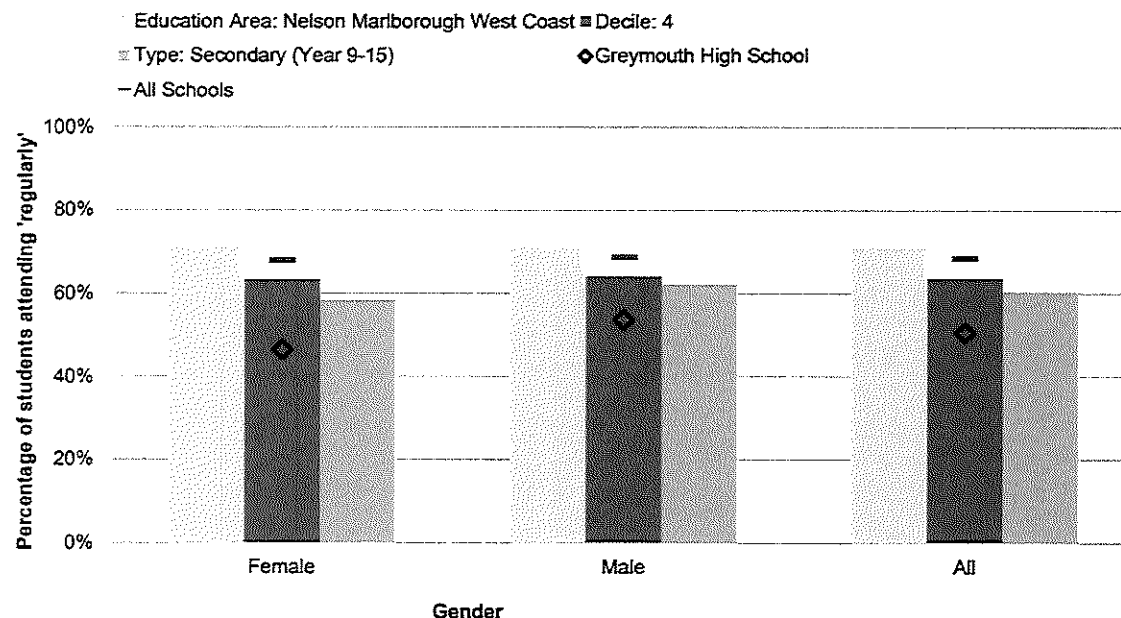
Attendance

Our overall attendance for 2021 was 82.4%, this is almost identical to the attendance we had in 2020. The difference between NZ European attendance and that of Māori is still considerable. This year there was a disparity of 3.9% which is slightly reduced from 2020 when the difference was 5.6%. Of particular note were large discrepancies in Y10 male and Y12 female Māori vs NZ Euro. This needs to be a focus for 2022 to decrease this inequity and delve into what might be driving it.

There is also a significant difference between male and female. Male overall attendance for 2021 was 84.1% while female attendance was 79.9%; this also held true in 2020. Overall, our attendance is far lower than the majority of schools in New Zealand. Our regular attendee rates are considerably lower than other schools with a similar decile rating as evidenced in the graph below.

'Regular' attendance, by gender (Term 1, 2021)

Comparing the proportion of students with 'regular' attendance at your school with national and like-school benchmarks.



The percentage of male students (your highest-attending group) attending regularly was lower in your school than in all comparison groups.

PB4L

A goal this year was to audit the existing PB4L procedures and recommend updates which we did during the year. This included looking at behaviour management and reward systems with students. We had a formal review with the MOE PB4L representative. We have concluded that we need to further develop restorative practice with all staff to ensure consistency of use and understanding of

systems needed. During the year the PB4L teams looked at key issues in school and developed ways to address them (ie the school phone policy).

JUNIOR CURRICULUM

A new Junior curriculum for Year 9 and 10 students has been developed and continues to be improved. There is now schoolwide curriculum documentation in place (linked above) and more coherency between departments. The 1.1 PLG planned a week of cross collaborative learning that was extremely successful and will be adopted for a number of weeks in 2022. QWest (our Year 9 cross-curricular course) continues to be developed and student feedback is extremely positive.

Based on the results from this target group, it is recommended that continuing this target and work on improving junior curriculum should remain a priority. In particular, we need to continue to focus on the engagement of our male students.

Whilst we created digital curriculum documents, it was decided collectively not to create a Junior Curriculum Guidebook as this could potentially prohibit further development of the junior curriculum and also did not in itself add to the student experience.

We still need to continue with this goal to continue to build on and embed the positive work we have done so far.

NUMERACY

Year 9 and 10 data indicate that many students are below expected curriculum levels but are making progress in the junior school. However, this progress is not sufficient for them to be ready to achieve NCEA Level 1 Mathematics. Our year 11 cohort in 2021 continued a downward trend in numeracy achievement towards Level 1 NCEA requirements. This presents a challenge for students having access to the necessary mathematics to support identified career pathways or access STEAM courses in the senior school. In 2022, initiatives at year 11 around key skill development and a cross curricula focus on numeracy development seek to address concerns.

LITERACY

Our Year 11 students continue to achieve their literacy credits for NCEA at satisfying levels. This does represent an entry level of literacy skill, and we want more for our students. Value added in the junior school for reading and writing shows some progress, but

not enough. A weakness in independent reading skills has been identified across the curriculum, and we have an intervention planned for 2022 to accelerate student progress.

NCEA: Plan a redeveloped and coherent senior school curriculum

We started the year using our ACCORD days to further staff knowledge of the NCEA 7 key changes with a focus on Matauranga Māori and numeracy and literacy. Our PLG group also made progress to examine changes to NCEA and create a new course at Year 10 with plans for Year 11. One of our actions was around semesterised courses to allow students more choice which was developed and implemented for semesterised courses to begin in 2022 for Year 12 and some Year 11 courses. In terms of working more collaboratively, the Arts department worked together with school production and Art and Health collaborated at Level 2 with a Creative Health course. EFS (Education for Sustainability) also made links with other departments and community and industry.

We appointed an external appraiser to review the teaching and learning in the maths department and from this we arranged for a previous teacher from GHS to work with the maths teachers focusing on routines and building positive learning relationships with students.

NCEA Achievement- Enrollment based overall

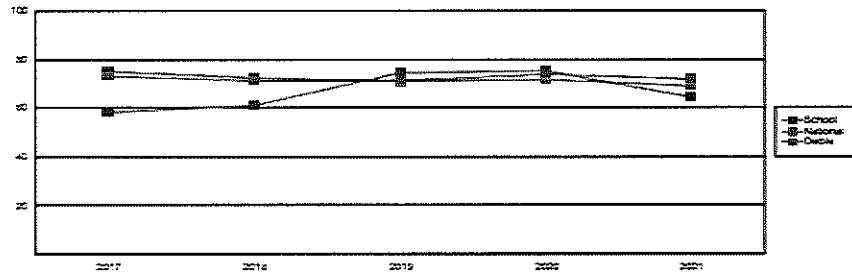
Achievement in NCEA and UE: Greymouth High School

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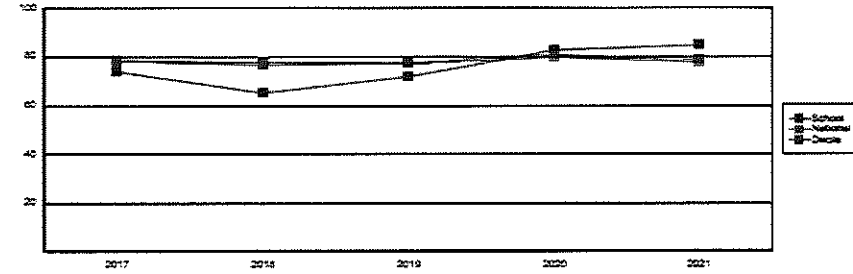
PR2 - Enrolment Based Cumulative Overall Results

Greymouth High School					National				Decile 4			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2017	58.3	73.8	59.1	42.4	75.0	78.5	65.5	48.9	72.9	77.9	63.0	40.0
2018	60.7	64.9	66.2	38.0	72.4	77.6	66.1	48.9	70.9	76.9	63.3	41.1
2019	74.1	71.8	56.9	36.1	70.6	77.5	67.3	49.3	70.9	77.3	65.7	39.8
2020	74.8	82.5	70.3	47.3	71.8	80.1	72.1	53.4	73.9	80.4	69.4	45.4
2021	63.9	84.9	62.5	25.0	69.0	77.8	70.4	51.8	71.3	78.5	69.5	43.7

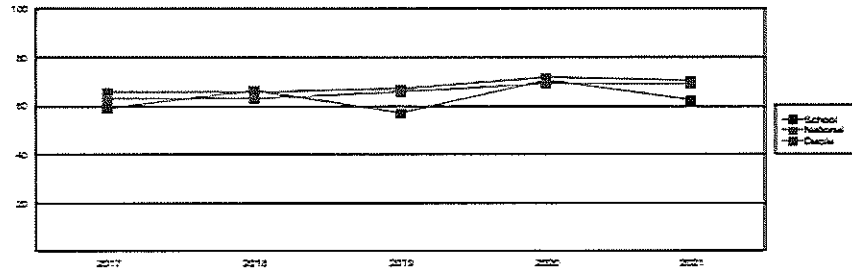
Year 11 - NCEA Level 1



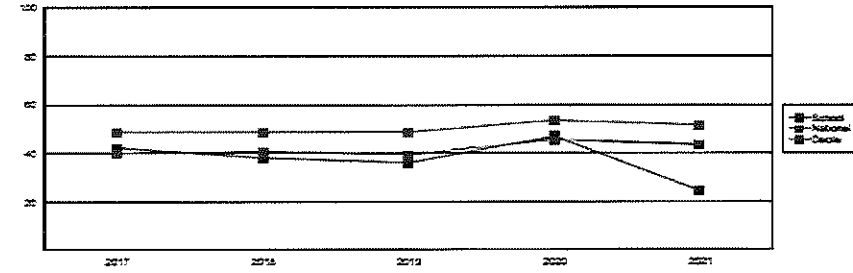
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance

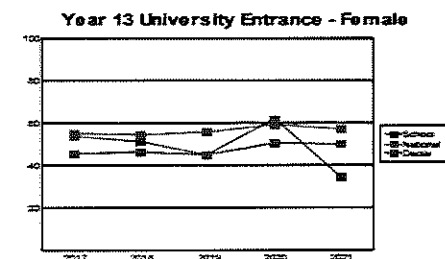
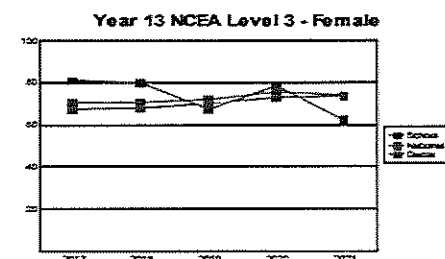
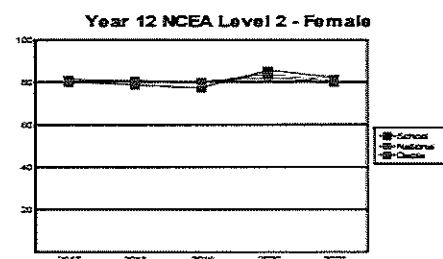
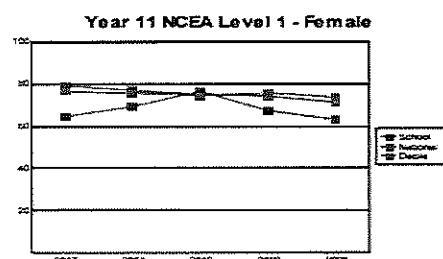
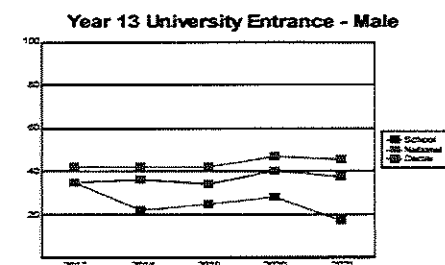
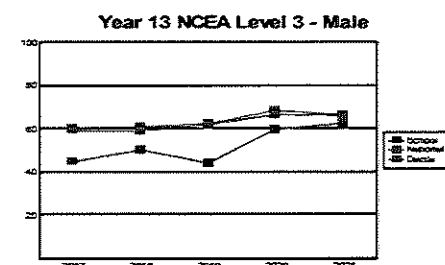
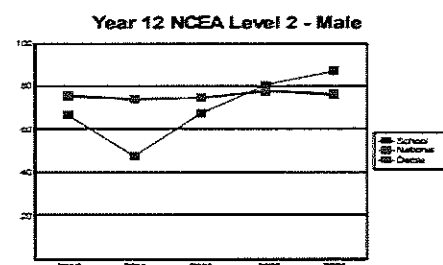
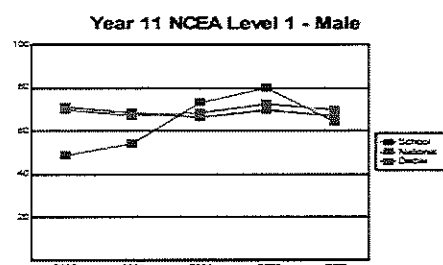


Achievement in NCEA and UE: Greymouth High School

Generated 9-Mar-2022

PR2 - Enrolment Based Cumulative Results by Gender

Greymouth High School					National				Decile 4			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2017	48.8	66.7	45.0	35.0	71.0	75.5	60.1	42.1	69.8	75.7	59.2	34.8
2018	53.8	47.6	50.0	21.9	68.2	74.2	61.0	42.4	67.0	73.9	58.8	36.1
2019	72.7	67.3	43.8	25.0	66.5	74.7	62.3	42.2	68.0	74.6	61.8	34.5
2020	80.0	80.4	59.4	28.1	69.6	77.8	68.5	46.8	72.4	77.5	66.3	40.4
2021	64.4	87.1	62.5	17.5	66.8	75.9	66.6	45.4	69.3	76.4	65.7	37.3
Female												
2017	64.6	80.0	80.8	53.8	79.2	81.5	70.5	55.2	76.6	80.3	67.1	45.5
2018	69.2	78.8	79.5	51.3	76.8	81.0	70.7	54.8	75.4	80.1	67.9	46.3
2019	76.0	77.1	67.5	45.0	74.9	80.2	71.9	55.8	74.4	80.4	69.8	45.3
2020	67.3	85.4	78.6	61.9	74.1	82.4	75.5	59.6	75.6	83.8	72.7	50.7
2021	63.3	81.8	62.5	34.4	71.4	79.7	73.9	57.7	73.6	81.0	73.5	50.1



The male and female data at Level 1 has drops for both genders. Level 2 shows an increase for males, but a significant decrease for females. Level 3 shows a steep decline in achievement for females and for both genders in University Entrance.

NCEA Achievement by Ethnicity

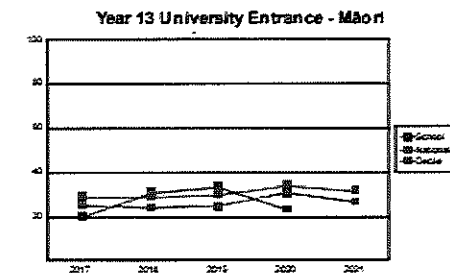
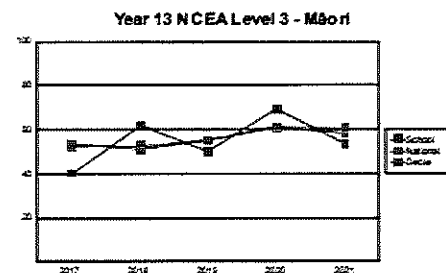
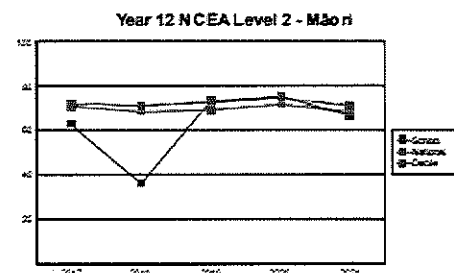
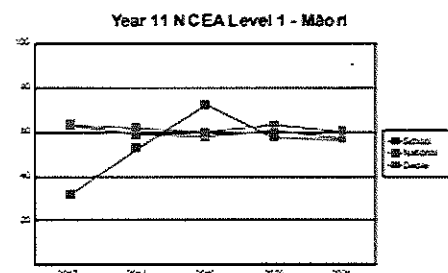
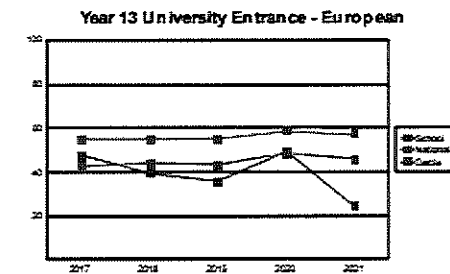
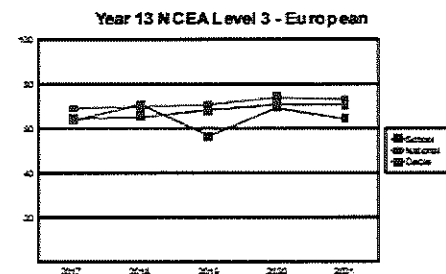
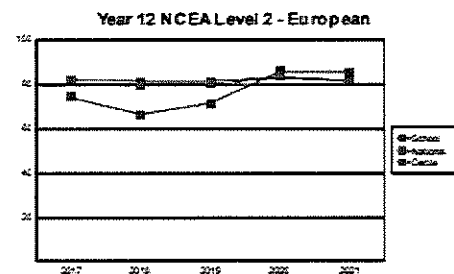
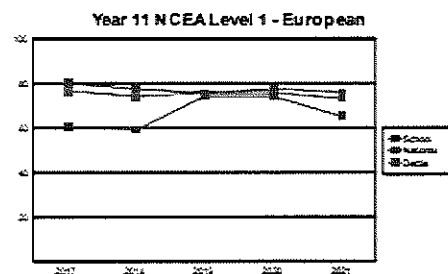
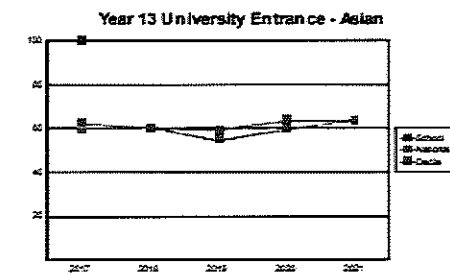
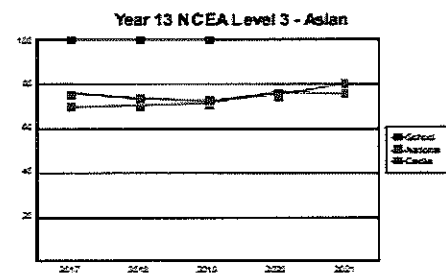
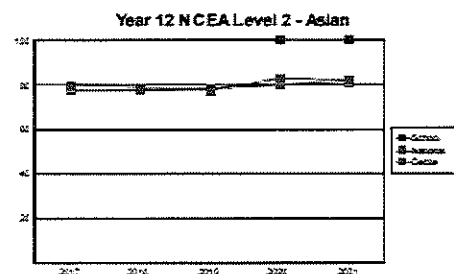
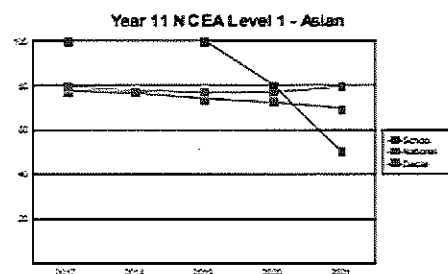
Achievement in NCEA and UE: Greymouth High School

Generated 9-Mar-2022

PR2 - Enrolment Based Cumulative Results by Ethnicity

Academic Year	Greymouth High School				National				Decile 4			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2017	100.0		100.0	100.0	77.3	77.6	70.2	60.1	79.6	79.6	75.5	62.3
2018			100.0		76.9	77.3	70.5	60.1	77.3	78.0	73.5	60.2
2019	100.0		100.0		73.9	78.3	71.3	59.3	76.9	77.1	72.6	54.7
2020	80.0	100.0			73.1	80.0	76.5	64.1	76.9	82.7	74.5	59.6
2021	50.0	100.0			70.0	81.1	76.1	63.4	79.4	81.5	80.0	63.4
European												
2017	60.6	74.1	63.6	47.3	80.5	82.3	69.2	55.0	76.5	80.8	64.4	42.7
2018	59.5	66.3	70.5	39.3	78.0	81.5	69.9	55.0	74.2	79.7	65.5	44.2
2019	74.8	71.1	56.7	35.8	76.0	81.1	70.8	55.1	75.7	80.2	68.3	43.1
2020	74.6	86.0	69.6	49.3	75.8	83.2	74.6	59.0	78.0	83.1	71.3	48.4
2021	65.4	85.3	64.5	24.2	73.9	81.1	73.1	57.2	76.0	81.3	70.5	45.9
Māori												
2017	31.6	62.5	40.0	20.0	62.9	70.7	52.6	29.3	63.3	71.4	53.2	25.0
2018	52.4	35.7	61.5	30.8	58.4	68.6	52.9	29.3	61.4	70.8	50.7	23.9
2019	72.0	72.2	50.0	33.3	57.7	68.9	55.1	29.9	59.4	72.8	54.9	24.5
2020	57.1	75.0	69.2	23.1	60.8	71.9	60.7	34.1	63.1	74.4	61.1	30.4
2021	56.7	66.7	53.3		57.4	68.1	58.4	31.7	59.8	70.7	60.5	26.4

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Greymouth High School



Data and charts have not been provided for several ethnicities NZQA reports on as total numbers are small and patterns and trends are very individualistic.

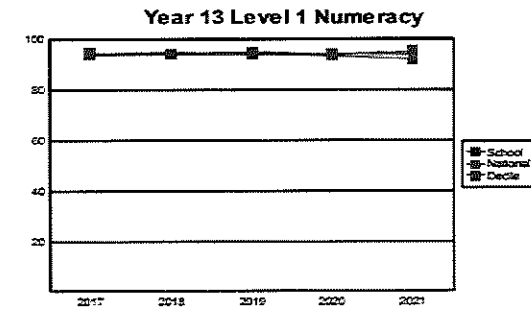
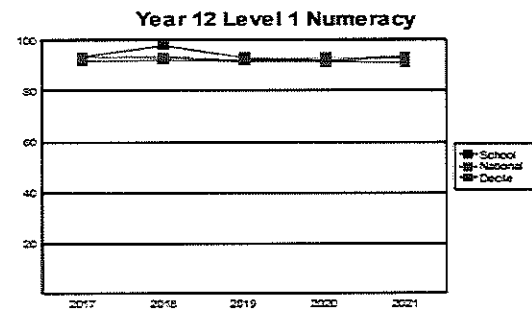
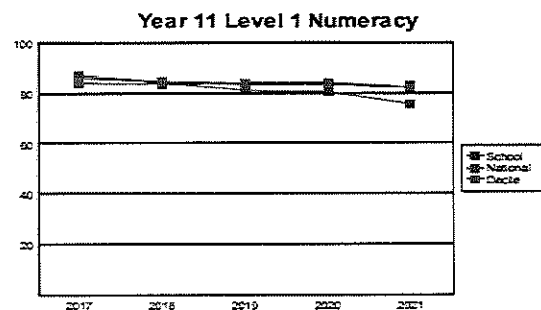
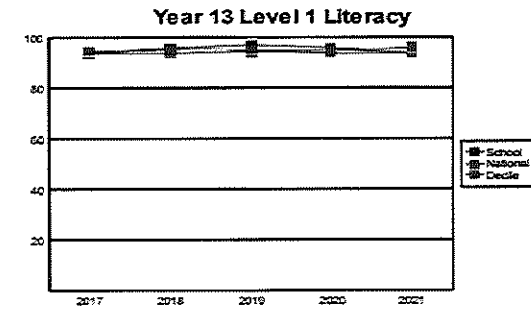
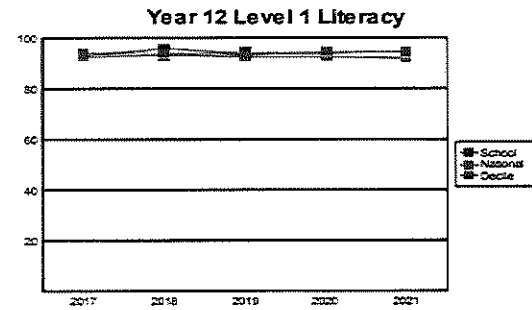
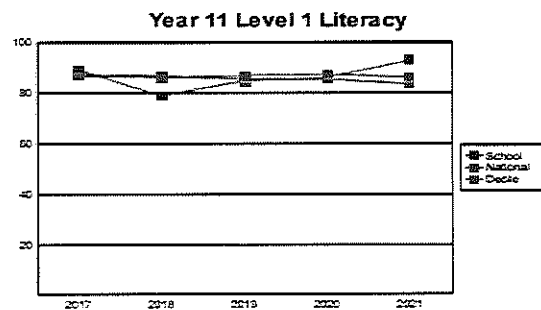
Literacy and Numeracy

Level 1 Literacy and Numeracy: Greymouth High School

Generated 9-Mar-2022

PR 3 - Cumulative Results by Percentage

Greymouth High School					National			Decile 4		
Academic		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
Year	Achievement									
2017	Literacy	88.9	93.4	93.9	87.1	92.8	94.2	86.4	93.7	94.8
2018	Literacy	78.6	95.7	95.8	86.2	93.3	94.4	85.7	94.1	95.1
2019	Literacy	84.5	94.2	97.2	85.5	92.8	94.6	86.2	93.3	95.3
2020	Literacy	85.8	93.8	95.9	85.1	92.7	94.4	86.9	94.7	94.5
2021	Literacy	92.6	94.3	94.4	83.6	92.2	94.2	85.8	94.4	96.2
2017	Numeracy	87.0	93.4	93.9	85.5	92.0	93.7	84.2	92.7	94.6
2018	Numeracy	83.8	97.9	94.4	84.4	92.4	93.8	83.6	93.3	94.4
2019	Numeracy	81.0	93.2	94.4	83.4	91.8	94.0	83.8	92.1	94.7
2020	Numeracy	80.3	91.8	93.2	83.6	91.7	93.7	84.0	93.2	93.9
2021	Numeracy	75.4	93.4	91.7	82.4	91.3	93.5	82.1	92.6	95.1



Overall the Literacy shows a significant increase at level 1. Conversely, the Numeracy declines. This is concerning as it shows a decline over GHS 2020 data as well as decile and national comparisons.

Te Tiriti o Waitangi

In terms of the Te Tiriti o Waitangi, the GHS policy was signed by Ngāti Waewae and it went live on our school website as our overarching policy. We began to use our TToW policy to develop our school's Compliments, Concerns and Complaints Policy, with input from a Ngāti Waewae advisor.

With regards to timetabling, our kaiako Māori has been involved in the planning while the timetable group worked on flexible options for seniors so that they can stay a part of Ngā Here Kahikatea in some way regardless of what they choose. All students in NHK were consulted on important course options for them next year and this was considered when timetable lines were planned for 2022.

This year while working with Whiria Te Tai Poutini we have had two meetings and one wānanga which was held over one day at GHS. It is not continuing in 2022 but will be up and running in 2023.

Build the capacity of Board, staff, students and whānau in tikanga, te reo and Mātauranga Māori

In 2021 we started the year with an introductory meeting with the Principal and members of Ngāti Waewae Kōmiti Mātauranga. There was an open day at the Arahura Marae for Schools and ECE to share their Education Plan which was attended by five GHS kaiako. Our Kaiako Māori is working with a member of kōmiti to upskill themselves. Mana whenua became PLD accredited providers late in 2021 and we at GHS applied for and received 200 hours of Regional PLD from the MOE to work with them in 2022 and 2023.

We were fortunate to have worked with Angus and Sonja McFarlane and as a school decided to use the Hikairo Schema to support our development of culturally responsive teaching and learning across GHS. We have begun to unpack the schema, and in 2022 it will be a major focus of our professional learning. to create a consistent and inclusive environment where Māori can achieve success as Māori, in whatever way that looks like to our rangatahi and their whānau.

A working party focussing on Māori Achieving Success as Māori to monitor our annual plan and look at ways to implement it was set up. However, this needs some formalisation in 2022. One of our PLGs, led by one of our Kahui Ako within school teachers, focused on the annual plan actions 2.1 and 2.2 has been a way to engage with staff across the departments to ensure that we have some consistent understanding. Staff have also worked on their own te reo development in a variety of ways.

With the employment of a new kaiako Māori, who is also Kati Waewae, enabled us to ensure that our Year 9s had two rotations of te reo and Mātauranga Māori.

Our kapa haka group has grown from strength to strength performing in front of their peers during an Arts festival and finishing the year at the West Coast Kapa Haka festival. Our Pūmanawa Tāne came to staff briefing to discuss using karakia at both the beginning and the end of the day and has been integral in supporting te ao and reo Māori across GHS and will continue with 2 others to lead in this area in 2022 with plans to teach the whole school a haka.

Ngā Here Kahikatea

Our new kaiako for Ngā Here Kahikatea has been an amazing fit and our rangatahi have grown and developed with her tutelage. This year was the first year with senior students at Year 11 being part of Ngā Here Kahikatea and there was a great deal of work done by all of our Kaiako who work with them (English, Maths and Science) to adapt programmes to ensure that everyone could be successful at their academic level.

Our whānau have been very supportive and worked closely with our kaiako, and we held whānau hui kanohi ki te kanohi, dependent on covid restrictions. There were haerenga to Arahura and learning about local Pūrakau which were also important. The Governance Group for Kaupapa Māori Pathway (to be renamed) was rediscussed and retaken to the board but this is something we agreed that needed to be done face to face and this was not possible due to COVID restrictions. However, there is ongoing communication with whānau through the messenger group. All available places in the pathway have been filled for 2022.

In terms of GHS learning how to integrate a Māori pathway, we have had culturally responsive workshops led by one of our WST throughout the year and at the end of Term 4 our Kaiako Māori presented to the whole staff about Ngā Here Kahikatea. We have planned for collaboration between NHK and MSA for 2022.

NHK have continued to forge our relationships with Ngāti Waewae in 2021 by meeting with various members of komiti Mātauranga to build relationships and to discuss Te Tiriti policy and attending marae functions where possible to continue to build relationships including komiti day at the marae. We have collected students and whānau voice from students Ngā Here Kahikatea on how this year is going.

Samantha Mortimer,
Principal
Greymouth High School

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF GREYMOUTH HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 5 July 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, the Analysis of Variance, and the Kiwisport Statement, but does not include the financial statements, and our auditor's report thereon.

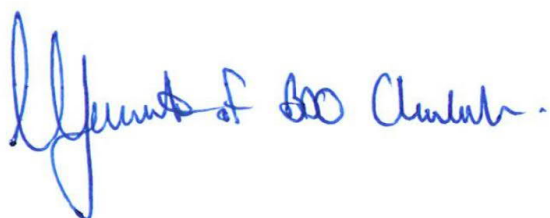
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

A handwritten signature in blue ink, appearing to read 'Warren Johnstone', followed by a horizontal line.

Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand