



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number:	396
Rector:	John McKinlay
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GORE HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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Gore High School

Statement of Responsibility

For the year ended 31 December 2018


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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflect the financial position and operations of the school.

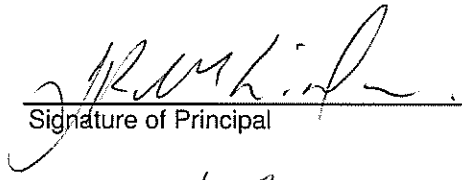
The School's 2018 financial statements are authorised for issue by the Board.

Brendon Kenneth Harrex
Full Name of Board Chairperson


Signature of Board Chairperson

29/5/19
Date:

John Richard McKinlay
Full Name of Principal


Signature of Principal

29/5/19.
Date:

Gore High School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How Position Gained	Held Until
Tracey Watson	Chairperson until July 2018	Elected Member	June 2019
Brendon Harrex	Chairperson	Elected Member	June 2019
John McKinlay	Rector		
Kenneth Williams	Deputy Chair	Elected Member	June 2019
Alistair Murray	Parent Rep	Elected Member	June 2019
Scott Bowden	Parent Rep	Elected Member	June 2019
Collette Keenan	Parent Rep	Co-Opted Trustee	June 2019
Linda Bos	Student Rep	Elected Student Rep	Sept 2018
David Cooke	Staff Rep	Elected Trustee	June 2019

Gore High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	5,250,823	5,073,920	5,074,213
Locally Raised Funds	3	432,522	373,315	407,550
Interest Earned		19,106	18,000	18,990
International Students	4	46,648	32,000	19,711
		<u>5,749,099</u>	<u>5,497,235</u>	<u>5,520,464</u>
Expenses				
Locally Raised Funds	3	189,328	142,400	174,366
International Students	4	25,524	23,600	23,103
Learning Resources	5	3,769,597	3,782,900	3,677,109
Administration	6	412,947	438,305	404,447
Finance Costs		2,944	1,000	1,142
Property	7	1,196,592	1,021,950	1,219,862
Depreciation	8	88,711	140,000	86,525
Loss on Disposal of Property, Plant and Equipment		254	-	87,626
		<u>5,685,897</u>	<u>5,550,155</u>	<u>5,674,180</u>
Net Surplus / (Deficit)		63,202	(52,920)	(153,716)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>63,202</u></u>	<u><u>(52,920)</u></u>	<u><u>(153,716)</u></u>

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



Gore High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	967,061	967,061	1,076,159
Total comprehensive revenue and expense for the year	63,202	(52,920)	(153,716)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	29,049
Contribution - SNUP	-	-	15,569
Equity at 31 December	1,030,263	914,141	967,061
Retained Earnings	1,030,263	914,141	967,061
Equity at 31 December	1,030,263	914,141	967,061

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

Gore High School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	327,850	321,103	234,023
Accounts Receivable	10	262,192	209,873	209,873
GST Receivable		11,867	32,246	32,246
Prepayments		17,420	-	-
Inventories	11	43,675	33,180	33,180
Investments	12	495,612	491,684	491,684
Funds owing for Capital Works Projects	19	2,331	11,345	11,345
		<u>1,160,947</u>	<u>1,099,431</u>	<u>1,012,351</u>
Current Liabilities				
Accounts Payable	14	300,895	284,559	284,559
Revenue Received in Advance	15	55,391	41,304	41,304
Provision for Cyclical Maintenance	16	225,680	192,660	192,660
Finance Lease Liability - Current Portion	17	17,021	5,619	5,619
Funds held in Trust	18	15,304	31,584	31,584
Funds held for Capital Works Projects	19	19,573	86,390	86,390
Funds Held on Behalf of Youthmark Cluster	20	-	3,955	3,955
		<u>633,864</u>	<u>646,071</u>	<u>646,071</u>
Working Capital Surplus/(Deficit)		527,083	453,360	366,280
Non-current Assets				
Investments (more than 12 months)	12	-	-	-
Property, Plant and Equipment	13	933,049	828,375	968,375
		<u>933,049</u>	<u>828,375</u>	<u>968,375</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	409,676	362,317	362,317
Finance Lease Liability	17	20,193	5,277	5,277
		<u>429,869</u>	<u>367,594</u>	<u>367,594</u>
Net Assets		<u>1,030,263</u>	<u>914,141</u>	<u>967,061</u>
Equity		<u>1,030,263</u>	<u>914,141</u>	<u>967,061</u>

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



Gore High School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,412,175	1,388,720	2,428,540
Locally Raised Funds		425,334	373,315	402,307
International Students		53,932	32,000	49,514
Goods and Services Tax (net)		20,379	-	(138,499)
Payments to Employees		(717,571)	(732,150)	(724,448)
Payments to Suppliers		(999,358)	(846,915)	(816,997)
Cyclical Maintenance Payments in the Year		(10,868)	(96,720)	(178,330)
Interest Received		22,035	18,000	15,927
Net cash from / (to) the Operating Activities		206,058	136,250	1,038,014
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(14,660)	(48,170)	(49,355)
Purchase of Investments		(3,928)	-	(1,925)
Net cash from / (to) the Investing Activities		(18,588)	(48,170)	(51,280)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	44,618
Finance Lease Payments		(15,605)	(1,000)	(5,697)
Funds Held for Capital Works Projects		(57,803)	-	(804,780)
Funds Administered on Behalf of Third Parties		(20,235)	-	14,140
Net cash from Financing Activities		(93,643)	(1,000)	(751,719)
Net increase/(decrease) in cash and cash equivalents				
		93,827	87,080	235,015
Cash and cash equivalents at the beginning of the year	9	234,023	234,023	(992)
Cash and cash equivalents at the end of the year	9	327,850	321,103	234,023

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.



Gore High School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

1.1. Reporting Entity

Gore 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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.



Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

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.

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. 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.

1.6. 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.

1.7. 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.



1.8. Accounts Receivable

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

1.9. 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.

1.10. Investments

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

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

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

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

1.11. 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.

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings & Improvements	50 years
Furniture and equipment	5-20 years
Information and communication technology	4-12.5 years
Motor vehicles	5 years
Textbooks	3 years
Leased Assets	3 years
Library resources	12.5% Diminishing value

1.12. 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.

1.13. 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.

1.14. 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



1.15. Revenue Received in Advance

Revenue received in advance relates to fees received from international, hostel 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.

1.16. 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.

1.17. 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.18. 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).

1.19. Financial Assets and Liabilities

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

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

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

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 at the start of the year.

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,187,005	1,202,340	1,170,754
Teachers' salaries grants	3,140,438	3,100,800	3,006,269
Use of Land and Buildings grants	695,505	584,400	661,529
Other MoE Grants	149,331	110,900	34,735
Other government grants	78,544	75,480	200,926
	<u>5,250,823</u>	<u>5,073,920</u>	<u>5,074,213</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	109,206	90,225	120,131
Fundraising	13,254	25,500	15,329
Other revenue	55,083	40,000	64,446
Transport Revenue	11,090	8,000	8,743
Trading	133,892	135,940	132,374
Activities	109,997	73,650	66,527
	<u>432,522</u>	<u>373,315</u>	<u>407,550</u>
Expenses			
Activities	38,200	17,050	38,671
Trading	140,968	120,150	130,657
Transport (local)	6,907	5,200	5,038
Other Expenses	3,253	-	-
	<u>189,328</u>	<u>142,400</u>	<u>174,366</u>
<i>Surplus for the year Locally raised funds</i>	<u>243,194</u>	<u>230,915</u>	<u>233,184</u>

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	4	3	1

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
International student fees	46,648	32,000	19,711
Expenses			
Advertising	19,578	20,000	-
Recruitment	-	-	20,933
International student levy	1,196	-	344
Employee Benefit - Salaries	420	1,600	-
Other Expenses	4,330	2,000	1,826
	<u>25,524</u>	<u>23,600</u>	<u>23,103</u>
<i>(Deficit) / Surplus for the year International Students</i>	<u>21,124</u>	<u>8,400</u>	<u>(3,392)</u>

5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	281,755	278,600	251,811
Equipment repairs	3,545	10,000	85
Extra-curricular activities	30,334	27,050	30,954
Library resources	2,905	2,200	2,800
Employee benefits - salaries	3,417,510	3,431,250	3,349,078
Staff development	33,548	33,800	42,381
	<u>3,769,597</u>	<u>3,782,900</u>	<u>3,677,109</u>

6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,721	6,100	6,052
Board of Trustees Fees	6,840	6,270	5,423
Board of Trustees Expenses	24,628	24,400	9,293
Communication	23,541	23,990	24,412
Consumables	61,378	77,400	56,227
Operating Lease	5,968	9,600	17,288
Other	21,374	23,200	25,762
Employee Benefits - Salaries	253,014	258,400	248,159
Insurance	3,944	3,945	7,851
Service Providers, Contractors and Consultancy	5,539	4,500	3,980
	<u>412,947</u>	<u>438,305</u>	<u>404,447</u>

7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,140	13,900	16,230
Cyclical Maintenance Provision	91,247	96,720	83,883
Adjustment to the Provision	-	-	94,447
Grounds	14,490	13,800	13,116
Heat, Light and Water	106,392	99,300	114,684
Rates	12,132	12,800	13,496
Repairs and Maintenance	115,114	56,830	83,746
Use of Land and Buildings	695,505	584,400	661,529
Security	3,473	2,500	-
Employee Benefits - Salaries	141,099	141,700	138,731
	<u>1,196,592</u>	<u>1,021,950</u>	<u>1,219,862</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



8. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	13,141	25,000	13,118
Furniture and Equipment	36,468	55,000	36,329
Information and Communication Technology	20,015	35,000	26,027
Motor Vehicles	3,896	8,000	3,895
Leased Assets	12,149	9,000	3,909
Library Resources	3,042	8,000	3,247
	88,711	140,000	86,525

9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	200	-	200
Bank Current Account	27,650	321,103	33,823
Bank Call Account	300,000	-	200,000
Cash equivalents and bank overdraft for Cash Flow Statement	327,850	321,103	234,023

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

Of the \$327,850 Cash and Cash Equivalents, \$19,573 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	17,962	1,266	1,266
Interest Receivable	5,178	8,107	8,107
Teacher Salaries Grant Receivable	239,052	200,500	200,500
	262,192	209,873	209,873
Receivables from Exchange Transactions	23,140	9,373	9,373
Receivables from Non-Exchange Transactions	239,052	200,500	200,500
	262,192	209,873	209,873

11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
School Uniforms	43,675	33,180	33,180
	43,675	33,180	33,180



12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	495,612	491,684	491,684

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	534,833	-	-	-	(13,141)	521,692
Furniture and Equipment	297,155	10,051	(1,625)	-	(36,468)	269,113
Information and Communication	63,503	4,381	-	-	(20,015)	47,869
Motor Vehicles	37,829	-	-	-	(3,896)	33,933
Leased Assets	12,317	38,979	-	-	(12,149)	39,147
Library Resources	22,738	2,268	(669)	-	(3,042)	21,295
Balance at 31 December 2018	968,375	55,679	(2,294)	-	(88,711)	933,049

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	692,080	(170,388)	521,692
Furniture and Equipment	728,890	(459,777)	269,113
Information and Communication	374,468	(326,599)	47,869
Motor Vehicles	48,696	(14,763)	33,933
Leased Assets	55,667	(16,520)	39,147
Library Resources	67,531	(46,236)	21,295
Balance at 31 December 2018	1,967,332	(1,034,283)	933,049

The net carrying value of equipment held under a finance lease is \$39,147 (2017: \$12,317)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements	547,043	3,303	(2,395)	-	(13,118)	534,833
Furniture and Equipment	387,487	17,395	(71,398)	-	(36,329)	297,155
Information and Communication	65,030	25,277	(777)	-	(26,027)	63,503
Motor Vehicles	41,724	-	-	-	(3,895)	37,829
Leased Assets	5,538	10,688	-	-	(3,909)	12,317
Library Resources	35,661	3,380	(13,056)	-	(3,247)	22,738
Balance at 31 December 2017	1,082,483	60,043	(87,626)	-	(86,525)	968,375

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Building Improvements	692,080	(157,247)	534,833
Furniture and Equipment	744,649	(447,494)	297,155
Information and Communication	405,546	(342,043)	63,503
Motor Vehicles	48,696	(10,867)	37,829
Leased Assets	16,688	(4,371)	12,317
Library Resources	67,240	(44,502)	22,738
Balance at 31 December 2017	1,974,899	(1,006,524)	968,375



14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	49,240	36,461	36,461
Accruals	16,648	5,677	5,677
Employee Entitlements - salaries	219,574	224,526	224,526
Employee Entitlements - leave accrual	15,433	17,895	17,895
	<u>300,895</u>	<u>284,559</u>	<u>284,559</u>
Payables for Exchange Transactions	300,895	284,559	284,559
	<u>300,895</u>	<u>284,559</u>	<u>284,559</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	1,541	4,246	4,246
International Student Fees	37,087	29,803	29,803
Other	16,763	7,255	7,255
	<u>55,391</u>	<u>41,304</u>	<u>41,304</u>

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	554,977	554,977	376,647
Increase to the Provision During the Year	91,247	-	83,883
Adjustment to the Provision	-	-	94,447
Use of the Provision During the Year	(10,868)	-	-
Provision at the End of the Year	<u>635,356</u>	<u>554,977</u>	<u>554,977</u>
Cyclical Maintenance - Current	225,680	192,660	192,660
Cyclical Maintenance - Term	409,676	362,317	362,317
	<u>635,356</u>	<u>554,977</u>	<u>554,977</u>

17. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	19,938	6,458	6,458
Later than One Year and no Later than Five Years	21,783	5,615	5,615
Later than Five Years	-	-	-
	<u>41,721</u>	<u>12,073</u>	<u>12,073</u>



18. Funds Held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	15,304	31,584	31,584
	<u>15,304</u>	<u>31,584</u>	<u>31,584</u>

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

19. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
A Blk Redevelopment	Completed	(11,345)	94,589	91,774	8,530	-
C&D Block Roof Replacement	In progress	49,633	25,206	58,443	-	16,396
Special Need Fencing	Completed	21,358	10,865	32,223	-	-
A Block Floor Coverings	Completed	15,399	2,434	17,407	426	-
Sight Impaired Project	In progress	-	-	1,304	-	(1,304)
Mould Removal	In progress	-	-	1,027	-	(1,027)
C Block Crack Repair	In progress	-	6,969	3,792	-	3,177
Totals		<u>75,045</u>	<u>140,063</u>	<u>205,970</u>	<u>8,956</u>	<u>17,242</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	19,573
Funds Due from the Ministry of Education	2,331
	<u>17,242</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Hostel Upgrade	Completed	421,285	122,284	558,907	15,338	-
A Blk Redevelopment	In progress	466,844	509,172	987,361	-	(11,345)
C&D Block Roof Replacement	In progress	(7,823)	354,000	296,544	-	49,633
Pavilion Power Replacement	Completed	(481)	6,670	6,811	622	-
Special Need Fencing	In progress	-	51,155	29,797	-	21,358
A Block Floor Coverings	In progress	-	53,000	37,601	-	15,399
Totals		<u>879,825</u>	<u>1,096,281</u>	<u>1,917,021</u>	<u>15,960</u>	<u>75,045</u>

20. Funds Held on Behalf of Youthmark Cluster

Gore High School is the lead school and holds funds on behalf of the Youthmark cluster, a group of schools funded by the Ministry of Education to promote student excellence.

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Funds Held at Beginning of the Year	3,955	3,955	2,787
Funds Received from Cluster Members	-	-	24,981
Funds Spent on Behalf of the Cluster	(3,955)	-	(23,813)
Funds Held at Year End	<u>-</u>	<u>3,955</u>	<u>3,955</u>

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 Associate Principals.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	6,840	5,423
Full-time equivalent members	0.78	0.38
<i>Leadership Team</i>		
Remuneration	490,648	461,203
Full-time equivalent members	4.50	4.00
Total key management personnel remuneration	497,488	466,626
Total full-time equivalent personnel	5.28	4.38

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$	2017 Actual \$
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	10 - 20	10 - 20
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 \$	2018 FTE Number	2017 FTE Number
110 - 120	-	-
100 - 110	2.00	1.00
	2.00	1.00

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:

	2018 Actual	2017 Actual
Total	\$ -	\$ -
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

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

25. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into the following contract agreements for capital works.

(a) A contract for Visual Improvements has been entered into. The total cost of this project is \$247,500 and it is to be fully funded by the Ministry of Education. To date \$1,304 has been spent on the project with no funding yet received from the Ministry.

(b) A contract for Block C and D Roof Replacement is to be finalized in 2019. The total cost of this project is \$362,848 and is to be fully funded by the Ministry. To date \$346,453 has been spent, with the balance of \$16,395 to be spent in 2019.

(c) A contract to repair the crack in C Block has been entered into. The total cost of this project is \$6,969 which is to be fully funded by the Ministry. To date \$6,969 has been received, with \$3,792 having been spent on the project to balance date.

(d) A contract for the Mould Removal Project has been entered into. The total cost of this project is \$8,842 and it is to be fully funded by the Ministry of Education. To date \$1,027 has been spent on the project with no funding yet received from the Ministry.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a photocopier and laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	5,351	38,005
Later than One Year and No Later than Five Years	-	5,351
Later than Five Years	-	-
	<u>5,351</u>	<u>43,356</u>

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:

Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	327,850	321,103	234,023
Receivables	262,192	209,873	209,873
Investments - Term Deposits	495,612	491,684	491,684
Total Loans and Receivables	<u>1,085,654</u>	<u>1,022,660</u>	<u>935,580</u>

Financial liabilities measured at amortised cost

Payables	300,895	284,559	284,559
Finance Leases	37,214	10,896	10,896
Total Financial Liabilities Measured at Amortised Cost	<u>338,109</u>	<u>295,456</u>	<u>295,455</u>

28. Events After Balance Date

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

29. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GORE HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Gore High School (the School). The Auditor-General has appointed me, Kenneth Sandri, using the staff and resources of Crowe Horwath, 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 2018, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2019. This is the date at which our opinion is expressed.

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

Basis 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 for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 21 to 38, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Kenneth Sandri

Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

Gore High School: ANALYSIS OF VARIANCE, 2018

Strategic Aim: Wellbeing – Mental Wellness

Annual Aim: Make staff welfare the focus of some professional development throughout the year.

Baseline Data: In the previous years, there have been no specific Staff Welfare discussions/forums.

Targets:

- Mental Wellness
- Increase Engagement: Attendance, ODR data on individual students.
- Academic Mindset of Maori students

Actions to achieve targets	Outcomes	Analysis	Evaluation
<p>Initiate a forum of representative to staff to investigate systems which will support staff wellness. Ask such questions as:</p> <ol style="list-style-type: none"> a. How can we welcome new staff? b. How do we recognise staff under stress? c. How do we support staff through difficult times? d. Should the Staff Social Committee become the Staff Welfare group? e. How much of this is top driven? Or, should we encourage control to go to the Staff? f. Is this Health and Safety? If so, how much is Health & Safety? g. How can we encourage staff well-being initiatives? h. How can we support staff well-being initiatives? i. Have we scanned the horizon recently? What sort of shape are we in? 	<p>School Guidance Counsellor addressed Staff Welfare during Professional Development time. This was the forum decided upon.</p> <p>Staff were encouraged to provide input into this process, and make it theirs.</p> <p>On several occasions staff took part in activities to enhance their wellbeing. Staff reported back on these activities, verbally and by way of photographs.</p> <p>Staff provided support for several staff throughout the year who underwent trauma of some kind.</p>	<p>There is a much greater awareness amongst staff of the need to look after their mental wellness. More people see it as a responsibility which adds to their ability to teach well.</p> <p>Staff appreciated the time spent considering these matters.</p> <p>Once staff can see how important this is, then they will be able to advance these ideas in terms of their students.</p> <p>Mental Wellness is becoming everyone’s responsibility – both collectively and personally.</p>	<p>This is not one of our major initiatives for 2019. The reason for this, is that staff feedback given to the Rector, was that in 2018 we were trying to do too many major things.</p> <p>To capitalise on this work though, it would be good for the Guidance Counsellor and the Rector to meet, just to plan a small number of relevant events, in order to make the gains of last year become ‘business as usual’.</p>

<p><i>j.</i> Acknowledge what we already do well with regard to Staff Welfare.</p>	<p>SLT planned welcoming events for new staff and their families.</p> <p>New staff were met at airports etc. and were assisted with accommodation and transport.</p> <p>Rector encouraged staff to look after their health and to use holiday time, in particular, to do this.</p>		
<p>2. In terms of student belonging and student identity consult with students around the question: 'What does it mean to belong to the Gore High School community?'</p>	<p>No progress made on this action. This was probably put to one side, as staff worked with Y13 on their Employment Skills passports.</p> <p>The Rector was involved with this initiative, and made it clear that there was a very strong student welfare component to this work.</p>	<p>Actually, a lot of progress was made with belong and identity in the Y13 group.</p> <p>This was a very good cohort.</p> <p>How do we advance this throughout other levels in the school, and how do we involve the disengaged in particular?</p>	<p>Continue this idea along with the PB4L Tier 2 initiative.</p> <p>We intend to progress the 'passport' idea into Y12.</p> <p>We also want to work more closely with Maori students, particularly around careers.</p> <p>There is overlap with this work here.</p>
<p>3. After forum identify possible high-impact actions that support staff wellness</p> <ul style="list-style-type: none"> a. Immediate actions – low hanging fruit. b. Actions for planned implementation 	<p>Several actions were carried out above. They were driven by smaller groups of staff, rather than by being formally organised.</p> <p>The tone was created for these things to happen.</p>	<p>There is a feeling that most staff feel appreciated, and that new staff are welcomed.</p> <p>However, this is anecdotal, and it would be useful to have some real data to back this up.</p>	<p>Suggest that the Rector meet with some focus groups to get feedback on these ideas.</p>

Strategic Aim: Wellness- Increase Engagement – PB4L Tier 2

Annual Aim: To implement Tier 2 PB4L at Gore High School, and to integrate this with helping to improve engagement for some of the at risk learners.

Baseline Data: No students have a Functional Behaviour Analysis action plan. PB4L Tier 2 not operating.

Targets: Get PB4L Tier 2 up and running. Have individual plans in place for 5 disengaged students.

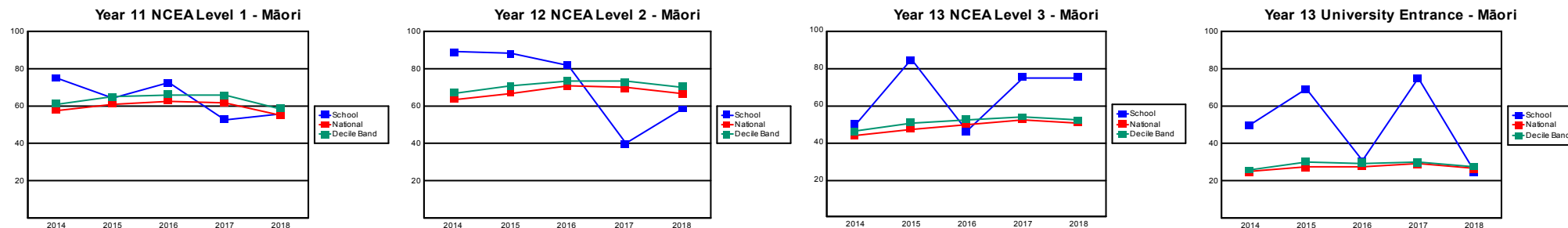
Actions to achieve targets	Outcomes	Analysis	Evaluation
<p>1. In the Thursday morning Year 9/10 class meetings identify the name of 1 student in each core class (numbers, names, who currently display disruptive classroom behaviour.</p>	<p>Thursday meetings occurred at regular intervals.</p> <p>Students were identified.</p> <p>Valoa Jack was used with a targeted group of students, throughout the entire year.</p> <p>Several students sent on Ko Wai Ahau programme delivered up at the local Runanga by the YMCA</p>	<p>Students report that the time with Valoa Jack is very useful.</p> <p>Rector’s appraisal sought some feedback on this programme, and the feedback was positive.</p> <p>Nevertheless, it is very hard to measure the success of this work, and it is comparatively quite expensive.</p>	<p>Consult with Senior Leadership Team, the Guidance Counsellor and Deans to get feedback as to whether this programme is effective.</p> <p>Decide whether to keep resourcing the Valoa Jack assistance.</p>
<p>2. In the Thursday morning Year 9/10 meetings Option teachers to attend. Co-construct an IEP type action plan based on Learning Support model for each student using functional behaviour analysis Involve: the student; whānau; the House Teacher; the Dean; and an SLT member. Lodge plans with Rector.</p>	<p>The Tier 2 team are still learning the details of the Functional Behaviour Analysis model.</p> <p>This is complicated. We did carry out a full functional analysis of a difficult student, with the help of Learning Support. The outcome was not entirely successful, highlighting the need to keep working at FBA. This took many meetings with teachers, teacher aides and family.</p>	<p>There is a need for full staff PD in this regard. With everything else going on, this has been put to one side.</p> <p>At present, the need has become one of appointing another PB4L Coach, as the previous staff member has accepted a promotion within the school, and no longer have time for this commitment.</p>	<p>First task is to appoint new PB4L coach.</p> <p>Second task is to plan several sessions of PD for staff in the way of FBA workshops.</p>

3. Core class teams report and review on the plan regularly e.g. 2x a term. Lodge reviews with Rector.	Not achieved.		This work to become part of the priority learner initiative for 2019.
4. Implement Tier 2 of PB4L and integrate with the above process.	Further work done on Tier 2, with support from the MoE, and modest progress made. Staff change at the end of the year, so now need to look for another Tier 2 Coach.	See above	See above

Strategic Aim: Wellness – Academic Mind-sets of Maori students

Annual Aim: To improve the academic mindsets of young Maori e.g. I belong here, I can succeed, I have a 'growth mindset', this work has value to me.

Baseline Data:



Targets: To improve our NCEA academic results over the previous year. (Note: the graphs above have been updated to include 2018 data. As NZQA changed their statistical approach, the previous years data needed to be updated also. This has happened in the graphs above.)

Actions to achieve targets	Outcomes	Analysis	Evaluation
1. Staff professional development sessions for teaching standards to identify quality teaching practices for Maori based on research models Tataiako, Teacher Effectiveness Profile.	No progress made on this action.	Staff professional development sessions were oversubscribed on other initiatives. These were all part of our strategic plan, and perhaps reinforce the idea that we were trying to do too much school-wide change.	Include culturally responsive practice into our other initiatives e.g. priority learners and digital learning.
2. Review data on numbers of Maori parents coming in for Academic Counselling. Is Academic Counselling culturally responsive? If not then modify so that it is.	One result of academic counselling so far, is that a far greater percentage of parents are engaging. No specific data on maori parents?	No useful information so far.	Look to engaging whanau in careers education for 2019. Information about careers has been provided by Dr Eruera Prenderast-Tarena
3. Have two Maori guest speakers during the year who talk about Academic mind-set possibly from Kaha Education referrals.	Engaged further on the topic of careers for young Māori. e.g. by engaging with Dr Eruera	We now have good background material with which to begin a	Develop a plan with Marlene and Whāea Ira, to meet with whānau and progress the career

	Prendergast-Tarena from Tokono te Raki. Presented this information for discussion at BoT meeting. Also discussed with Marlene Ransfield. So this action modified somewhat to a broader base than expected.	korero with Māori whānau and rangatahi.	conversation. This is about seeking and understanding of 'value' for Māori.
4. Science department work with Hokonui Runanga on establishing ongoing Science research at the Runanga with our Year 10 students.	An extensive programme underway, with all Y10 students involved.	Y10 students familiar with the Runanga. Many have volunteered to continue the monitoring of the water quality there. Students know that their work is valued. The results seem to be useful to the Runanga. This has helped improve students' understanding of practical Science, as well as establishing a relationship for them with the local Runanga.	Seek to continue programme throughout 2019. Our current Y10 students (in 2019) have already had training in water testing at Dolamore Park, so should be able to transfer these skills.
5. Take a small group of Year 10/11 Maori students to Otago University for Maori Open Day.	We did not go to the Otago University open day. Y10 all went to SIT open day. Careers Department took a group to Otago Polytech.	The focus was not just on Maori, and so our objective got lost a bit here.	
6. SLT investigate the Kia Eke Panuku observation tool for culturally responsive class observations.	No progress made on this action.		

Strategic Aim: Pedagogy

Annual Aim: Accelerate the learning of our poorest achieving students

Baseline Data:

Curriculum data shows significant level 3 BPA for English, Science and Maths. This is below where pupils need to be ready for NCEA L1 in Year 11. Until now, measurement of junior progress was not congruent across departments and tracking anecdotal.

Targets:

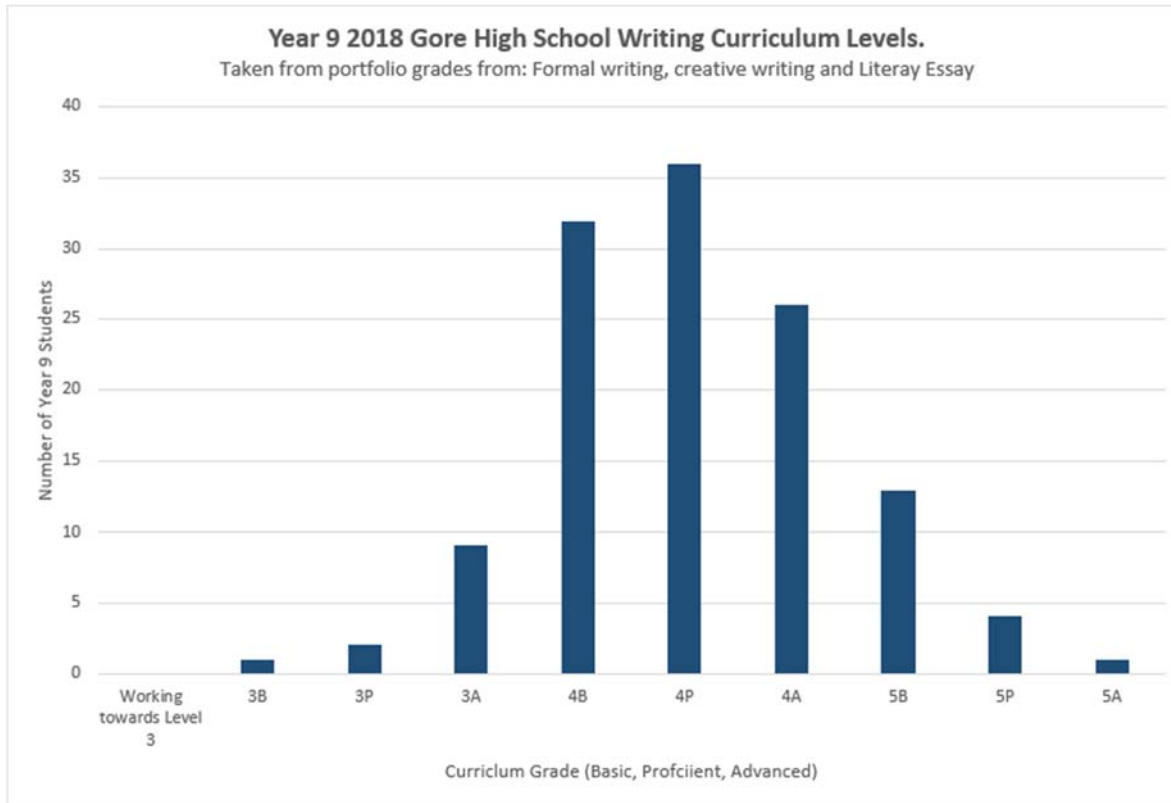
Be able to present useful data of Y9 & 10 achievement, in such a way that it can be used to report on progress and be used to identify priority learners.

Actions to achieve targets	Outcomes	Analysis	Evaluation
1. Use PAT data and staff PJ to identify pupils who would benefit from a literacy support class	Group identified, class ready to be established. Class of 10 students established at Y10. Class assigned a teacher, and lessons began in Term 2 and went through to the end of Term 4.	This was a first step. It increased student attendance and engagement in their Literacy.	Need to provide for these students in Y11. Planning was completed at the end of the year, and new Y11 programme, including Career Navigator formed.
2. Generate semester spreadsheet for junior data for core and option subjects	Data from Maths, Science available	This data needs to be analysed.	Will form part of Effectiveness Reports
3. Invite and hear COL Leader Annie Nelson explain "a year's worth of progress" from a primary perspective to HOD group	HoD's met with Annie. Two staff now visiting Annie's school when they discuss this topic.	This was a valuable meeting and follow up work with HoD's is progressing. This led to work with Janelle Stevenson on the Learning Progression Framework and PaCT.	Further work being done in 2019. This is a major component of the Priority Learners strategic aim. Need to make a decision about how or if we use the PaCT tool. Some concerns that PaCT does not address the learning outcomes of the other subjects i.e. Social Studies, Science etc are included but only insofar as they can be used to advance literacy and numeracy.
4. Use PIVOT table to scan Y9 & 10 data with HODS	Need to be able to download year level subject data from EDGE	Mel has downloaded this data and has used Pivot tables well.	Make this data available to classroom teachers and HoD's.

			This is also part of the Priority Learners strategic aim.
5. HOD group examine "Spiral of Inquiry" model and compare with "Teaching as Inquiry" model.	Departments able to use Teaching as Inquiry model or Spiral of Inquiry as they wish.	Happy that reflection practice is the norm. Not convinced that there is a need to choose one model over another.	No further action planned at this stage.
6. HOD leaders examine "Spiral of Inquiry" to their departments	See above		
7. HOD leaders to research and present evidence based strategies that accelerate learners.	It became obvious that we were not going to be able to resource this with a suitable amount of time. HoD's were stretched with staffing issues and keeping their departments running smoothly with adjusted timetables e.g. part-timers.		These ideas being planned for 2019.
8. HOD leaders develops list of specific teaching strategies.	See above	No progress	No progress
9. Departments to choose specific actions from constructed list and target these to identified at risk learners.	See above	No progress	No progress
10. Explore external PD about accelerated learning for targeted learners with a view for whole staff learning	See above	No progress	No progress
11. Colleagues observe lessons within departments to lead to professional chats about implemented pedagogy	See above	No progress	No progress
12. End of semester 1 review of academic progress from Year 9 to Year 10	This was done at the end of the year, and presented to Kahui Ako. To take to the BoT.	This work now needs to inform the effectiveness reports.	Use this data for the priority learners in 2019

**Gore High School
Year 9 PAT Comprehension
Term 4 2018 Test
Curriculum Levels from Scale Scores of PAT**

	Number of Students
Curriculum Level 2	0
Curriculum Level 3	6
Curriculum Level 4	63
Curriculum Level 5	55



Strategic Aim: Pedagogy

Annual Aim: Further enhance the use of BYOD to improve learning.

Baseline Data: 2016 – two trial BYOD classes; 2017 – one Y9 and one Y10 trial BYOD classes; 2018 – two Y9 and one Y10 BYOD classes (more formal now).

Targets: Staff to work with facilitator, Cheryl Pym, to advance the Vision Statement and develop an action plan. Focus must be on Pedagogy. Target is to make an informed decision about full BYOD implementation by the end of this year.

Actions to achieve targets	Outcomes	Analysis	Evaluation
1. Digital Fluency at Gore High School vision statement.	Done. Use BYOD to facilitate digital learning opportunities that develop 21st Century skills for students' future pathways.	A very useful document to advance the discussion about full implementation in Y9. Owned by the staff.	A major strategic initiative for 2019 is Digital Learning. This has come out of this work, and represents the way we are moving forward.
2. Strategic actions co-constructed with BYOD staff.	Done. This needs refining and developing into a 3 year plan. Cheryl Pym is working at Gore High School on 31 May with AP, AS and AP.	Strategic actions etc... This document formed the basis for the 2019 plan, along with teacher, student and parent feedback. Plan includes the roll out of Year 9 BYOD (technicalities), Staff PD and training and infrastructure support.	3 Year plan to be developed, in collaboration with staff and with support from Cheryl Pym (Pedagogy) and PC Media (technical)
3. Survey year 9 and Year 10 BYOD pupils and their families about their views and success of engagement in class.	Done. Presented to staff and to BoT.	Very positive outcomes, with some good suggestions for incoming students and parents. BoT found this useful.	Done for now, though still need to check for feedback at some future stages.
4. End of Term 2 BYOD staff review of practise; identify reasons for successes and what barriers need addressing.	Completed.	Review highlighted the major concerns where technical issues around infrastructure and creating common expectations for students when using devices. This gave	This was successful in that it provided the ideas which were addressed before 2019 full Y9 roll-out.

		concrete ideas to solve issues for a smooth transition to full Y9 BYOD.	
5. Rural Principal's Technology Day.	All staff attended the day run by UTB Ltd (Using Technology Better).	A day of mixed success. Some sessions very useful, others pitched at the wrong audience	Feedback given to organisers.
6. Whole staff discussion about BYOD for all junior classes in 2019 Are we ready?	This was carried out with staff and used the survey data from parents and students. HoD's made recommendation to go full BYOD for Y9 in 2019. Recommendation taken to BoT and gained their full support. Money allocated in 2019 budget to assist with this.	A really useful process, with the staff voice being a very important element in making the decision to move forward.	Make sure we support the staff with technical assistance and PLD throughout 2019.
7. Possible HOD group incorporate digital learning opportunities that develop 21st Century skills for students' future pathways into junior schemes of work.	HoD's discussed and adopted ITL 21 st Century learning rubric. All departments given a planning day at end of 2018 to look at unit planning using the ITL rubric.	This means that all departments have become familiar with the ITL 21 st century skills rubric. It is expected that departments are beginning to use these ideas in their planning.	Monitor how this is going, and work with departments to assist with the implementation.
8. Possibly inform all junior parents about BYOD for 2019.	Information prepared and distributed. Parents evening run, with demonstrations of how BYOD will work here, and with particular emphasis on the pedagogy. Noel Leeming retail staff present. Specifications updated and written material presented and put on website. Rector addressed parents and students at Prizegiving.	Interested parents found this useful and asked questions to help with their understanding. All those who attended prizegiving have heard our philosophy about devices. Only 4 students out of 2017 new entrant Year 9's arrived without a device.	Address the equity issue for these four students. (BoT have budgeted for this). Report back to parents occasionally throughout the year, as to how the implementation is going.
9. Possibly address barriers to implementation of whole junior school BYOD.	Listened to staff, student and parent concerns. Careful planning of start-up, including lockers for students, time to log everyone on and get them familiar with	Each of these concerns was considered with start of year planning. So far, a very smooth start-up.	Address further barriers as they arise.

	systems, and technical support was enhanced and coordinated.		
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Strategic Aim: Pathways Forward

Annual Aim: Improve Employability skills in school culture.

Baseline Data: Anecdotally, we believe that we are preparing students for the world of work, but it would be good to formalise what we are delivering to students.

Targets: Have a clear view of how we are preparing students for work and have a formal way forward.

Actions to achieve targets	Outcomes	Analysis	Evaluation
1. Investigate employability skills literature.	Done	Decision to move forward with Y13	We now need to plan implementation at other levels of the school
2. Implement employability skills into Year 13.	<p>Personalised booklet prepared, reviewed, edited and presented to students.</p> <p>Programme launch with Y13 students.</p> <p>This was time intensive for staff and students.</p> <p>Staff PLD session to inform others.</p>	<p>Enthusiastic uptake by staff, with good support from classroom teachers.</p> <p>Students conscientious with the initiative and seem to find value in it.</p> <p>Need to find a way in which to include this in the weekly routines.</p>	<p>We have no real measure yet on how effective this programme is.</p> <p>Perhaps we need to:</p> <ol style="list-style-type: none"> 1) Analyse some completed booklets 2) Survey students opinions and find out how they have used the information they have collected 3) Seek some employer feedback 4) Compile a list of known processes where we can show this initiative has helped.
3. Incorporate employability skills into Y13 Graduation.	We pulled back from this, due to getting it up and running without bias; there was some opinion that it should not be linked to graduation.	We need to be clear about our purpose for linking this to Graduation	After seeking further input, make a decision to incorporate or not.
4. Investigate the Employability Skills passport developed by COMET.	On hold, as our own programme above took precedence.	We believe this was necessary to put this on hold.	Continue with our own programmed development, and re-consider Comet at another stage.

5. Determine the possible place of using the COMET passport programme.	See above	See above	See above
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Strategic Aim: Pathways Forward

Annual Aim: Improve the leadership culture of the school.

Baseline Data: Opportunities of leadership at Gore High School exist, but an Audit is required.

Targets: Formalise and increase the leadership opportunities where required.

Actions to achieve targets	Outcomes	Analysis	Evaluation
LEADERSHIP CULTURE			
1. Investigate what leadership training there is available.	The possibility of GRIP leadership opportunity coming to Gore was realised	20 senior students attended this day in April.	Book this again for 2019. Consider sending some Y12 students also.
2. Provide leadership training for a significant number of our senior students.	Peer Support training. GRIP Leadership (see above) Head Prefects mentored by Rector	Much greater awareness of the opportunities of leadership within the student structures in the school.	Provide training further down the year levels, e.g. some Y12 to GRIP leadership in 2019
3. Integrate possible leadership opportunities for our senior students within the vertical House structure.	Leadership opportunities within the Student Council and within Houses. TeenAg came forward with their own leadership opportunities. Gore District Youth Council have leadership opportunities. A sustainability group came forward and were supported by two teachers.	The school supported the Student Council, House leaders, TeenAg and the Gore District Youth Council. All were given opportunities at assembly.	Investigate ways in which the Vertical House structure could be strengthened, by using student leaders to do this.
4. Implement some leadership roles for our senior students within the vertical House structure i.e. house time activities where senior students are required to lead groups.	Peer Support Head Prefects set up four committees offering leadership	These groups worked from Term 3 onwards.	See above.

	opportunities: Community Service, Assembly, Lunchtime Activities and Social	They did not use the vertical house structure though.	
5. Develop the Head Prefects understanding of Leadership styles.	Rector presented various readings to Head Prefects. He also provided discussion opportunities regarding leadership styles.	The way leaders lead was a common theme throughout the year with Head Prefects. They were very open to a distributed style of leadership, and actioned this in their planning throughout the year, giving opportunities for lots of other Year 13 students.	Develop the styles of our current crop of Head Prefects. Initiate the committees sooner and have them achieving more things this year.
6. Focus on leadership as a topic at some assemblies, and involve senior students in this.	Assembly 1 done (Socrates, Goleman etc.)	Hard to know how effective this is, but it certainly was delivered to a wide audience, and it is clear that the school values discussion and thought in this important area.	Give students the opportunity to give their spin about leadership at assembly etc.
7. Investigate increasing leadership opportunities within the staff.	Investigate the idea of a revolving SLT member when AP leaves.	Because of other possible changes in staffing this was not continued. A new AP was appointed.	Rector to work alongside other senior staff to encourage their leadership. MoE has released leadership guidelines for staff. Need to understand and relate to these.

GORE HIGH SCHOOL KIWISPORT 2018

Students participated in organised sport. In 2018, the school received Kiwisport funding of \$11,687.55. The funding was spent on purchasing sports equipment for lunchtime and interval activities, and contributions towards expenses involved in the organisation and running of the following programmes:

- Visit and training from Southland Football for girls football
- Visit and training from Rugby Southland for girls rugby
- Southland Secondary School Sports have run the Physical Activity Leadership Programme
- Southland Secondary School Sports have run the Invest in Sport Programme