



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 292

Principal: Linda Tame

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GOLDEN BAY HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Golden Bay 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.

Susi Struck

Full Name of Presiding Member

DocuSigned by:

Susi Struck

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Signature of Presiding Member

11 May 2022

Date:

Linda Tame

Full Name of Principal

DocuSigned by:

L Tame

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Signature of Principal

11 May 2022

Date:

Golden Bay High School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Andrew Williams	Presiding Member	Elected	Sep 2022
Linda Tame	Principal ex Officio	ex Officio	
Susanne Struck	Parent Representative	Elected	Sep 2022
Daniel Padial	Staff Representative	Elected	Sep 2022
Haydon Ward-Holmes	Manawhenua Ki Mohua Representative	Co-opted	Sep 2022
Imogen Harris	Student Representative	Elected	Sep 2022
Brian Nesbit	Parent Representative	Elected	Sep 2022
Gabby Hollis	Parent Representative	Elected	Sep 2022
In Attendance			
Jude Edmondson	Secretary		

Golden Bay High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,867,721	4,969,893	5,024,709
Locally Raised Funds	3	186,510	73,999	161,606
Interest Income		9,750	6,000	16,303
Gain on Sale of Property, Plant and Equipment		50	100	300
International Students	4	13,674	14,000	51,779
		<u>5,077,705</u>	<u>5,063,992</u>	<u>5,254,697</u>
Expenses				
Locally Raised Funds	3	83,456	26,720	71,705
International Students	4	13,573	20,462	21,056
Learning Resources	5	3,531,520	3,713,780	3,545,712
Administration	6	210,662	209,894	210,579
Finance		4,174	2,200	4,324
Property	7	832,013	1,231,450	1,048,180
Depreciation	11	70,439	60,000	70,481
Loss on Disposal of Property, Plant and Equipment		994	-	65,824
		<u>4,746,831</u>	<u>5,264,506</u>	<u>5,037,861</u>
Net Surplus / (Deficit) for the year		330,874	(200,514)	216,836
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>330,874</u>	<u>(200,514)</u>	<u>216,836</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.

Golden Bay 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		930,318	930,318	673,891
Total comprehensive revenue and expense for the year		330,874	(200,514)	216,836
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	39,591
Equity at 31 December		1,261,192	729,804	930,318
Retained Earnings		1,261,192	729,804	930,318
Equity at 31 December		1,261,192	729,804	930,318

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.

Golden Bay High School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	
		\$	(Unaudited)	Actual
			\$	\$
Current Assets				
Cash and Cash Equivalents	8	276,075	47,865	293,875
Accounts Receivable	9	277,600	244,429	244,429
GST Receivable		19,584	9,021	9,021
Prepayments		35,292	8,147	8,147
Investments	10	925,634	618,879	618,879
		<u>1,534,185</u>	<u>928,341</u>	<u>1,174,351</u>
Current Liabilities				
Accounts Payable	12	323,352	272,622	272,622
Revenue Received in Advance	13	79,164	26,170	26,170
Provision for Cyclical Maintenance	14	8,465	24,272	24,272
Painting Contract Liability	15	19,214	19,214	19,214
Finance Lease Liability	16	16,729	12,077	20,077
Funds held in Trust	17	1,000	13,000	13,000
Funds held for Capital Works Projects	18	-	29,303	29,303
Funds Held on Behalf of the Mohua Kahui Ako Cluster	19	2,879	4,544	4,544
		<u>450,803</u>	<u>401,202</u>	<u>409,202</u>
Working Capital Surplus/(Deficit)		1,083,382	527,139	765,149
Non-current Assets				
Property, Plant and Equipment	11	264,236	275,452	251,452
		<u>264,236</u>	<u>275,452</u>	<u>251,452</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	49,594	41,836	33,787
Painting Contract Liability	15	8,800	8,800	20,063
Finance Lease Liability	16	28,032	22,151	32,433
		<u>86,426</u>	<u>72,787</u>	<u>86,283</u>
Net Assets		<u>1,261,192</u>	<u>729,804</u>	<u>930,318</u>
Equity		<u>1,261,192</u>	<u>729,804</u>	<u>930,318</u>

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

Golden Bay 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		1,391,375	1,088,810	1,303,764
Locally Raised Funds		205,740	73,999	172,911
International Students		-	14,000	4,139
Goods and Services Tax (net)		(10,563)	-	12,443
Payments to Employees		(684,310)	(686,787)	(664,352)
Payments to Suppliers		(505,278)	(626,387)	(526,405)
Interest Received		10,112	6,000	16,630
Net cash from/(to) Operating Activities		407,076	(130,365)	319,130
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	100	-
Purchase of Property Plant & Equipment (and Intangibles)		(46,269)	(84,000)	(35,864)
Purchase of Investments		(306,755)	-	(210,899)
Net cash (to)/from Investing Activities		(353,024)	(83,900)	(246,763)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	39,591
Finance Lease Payments		(17,621)	(20,482)	(17,426)
Painting Contract Payments		(11,263)	(11,263)	(11,264)
Funds Administered on Behalf of Third Parties		(42,968)	-	(10,466)
Net cash (to)/from Financing Activities		(71,852)	(31,745)	435
Net increase/(decrease) in cash and cash equivalents		(17,800)	(246,010)	72,802
Cash and cash equivalents at the beginning of the year	8	293,875	293,875	221,073
Cash and cash equivalents at the end of the year	8	276,075	47,865	293,875

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.

Golden Bay High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.12. Accounts Payable

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

1.13. 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, 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	1,024,801	971,720	1,035,624
Teachers' Salaries Grants	3,004,039	3,000,000	3,009,293
Use of Land and Buildings Grants	493,608	881,083	735,340
Other MoE Grants	295,793	67,610	195,751
Other Government Grants	49,480	49,480	48,701
	<u>4,867,721</u>	<u>4,969,893</u>	<u>5,024,709</u>

The School has opted in to the donations scheme for this year. Total amount received was \$50,550 (2020: \$52,500).

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	89,571	13,510	53,638
Fees for Extra Curricular Activities	63,352	6,889	32,937
Trading	15,011	15,000	24,362
Fundraising & Community Grants	1,000	1,000	-
Other Revenue	17,576	37,600	50,669
	<u>186,510</u>	<u>73,999</u>	<u>161,606</u>
Expenses			
Extra Curricular Activities Costs	66,311	8,720	37,958
Trading	17,145	18,000	33,747
	<u>83,456</u>	<u>26,720</u>	<u>71,705</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>103,054</u>	<u>47,279</u>	<u>89,901</u>

4. International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	1	1	4
Revenue			
International Student Fees	13,674	14,000	51,779
Expenses			
Employee Benefit - Salaries	-	-	9,140
Other Expenses	13,573	20,462	11,916
	<u>13,573</u>	<u>20,462</u>	<u>21,056</u>
<i>Surplus / (Deficit) for the year International Students</i>	<u>101</u>	<u>(6,462)</u>	<u>30,723</u>

5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	160,907	317,863	205,719
Information and Communication Technology	12,955	14,880	13,193
Library Resources	2,859	3,100	2,506
Employee Benefits - Salaries	3,338,955	3,352,837	3,309,936
Staff Development	15,844	25,100	14,358
	<u>3,531,520</u>	<u>3,713,780</u>	<u>3,545,712</u>

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,125	5,615	5,956
Board Fees	3,315	4,140	3,865
Board Expenses	5,863	9,769	1,150
Communication	5,124	6,500	5,445
Consumables	7,551	8,970	9,398
Legal Fees	650	700	650
Other	522	5,600	1,706
Employee Benefits - Salaries	156,473	151,750	166,045
Insurance	8,317	8,240	8,139
Service Providers, Contractors and Consultancy	14,722	8,610	8,225
	<u>210,662</u>	<u>209,894</u>	<u>210,579</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	22,279	16,000	20,812
Cyclical Maintenance Provision	7,951	16,000	(3,696)
Grounds	9,449	15,500	14,942
Heat, Light and Water	46,485	53,067	50,230
Rates	7,388	8,700	7,510
Repairs and Maintenance	65,265	55,400	50,307
Use of Land and Buildings	493,608	881,083	735,340
Security	5,287	3,500	3,784
Employee Benefits - Salaries	174,301	182,200	168,951
	<u>832,013</u>	<u>1,231,450</u>	<u>1,048,180</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.

8. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	276,075	47,865	293,875
Cash and cash equivalents for Statement of Cash Flows	<u>276,075</u>	<u>47,865</u>	<u>293,875</u>

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

Of the \$276,075 Cash and Cash Equivalents, \$58,776 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 in providing specified deliverables of the grant arrangement.

Of the \$276,075 Cash and Cash Equivalents, \$2,879 is held by the School on behalf of the Mohua Kahui Ako cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,702	11,960	11,960
Receivables from the Ministry of Education	4,044	5,020	5,020
Interest Receivable	1,085	1,447	1,447
Banking Staffing Underuse	23,450	-	-
Teacher Salaries Grant Receivable	245,319	226,002	226,002
	<u>277,600</u>	<u>244,429</u>	<u>244,429</u>
Receivables from Exchange Transactions	4,787	13,407	13,407
Receivables from Non-Exchange Transactions	<u>272,813</u>	<u>231,022</u>	<u>231,022</u>
	<u>277,600</u>	<u>244,429</u>	<u>244,429</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	925,634	618,879	618,879
Total Investments	925,634	618,879	618,879

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	2,358	-	-	-	(48)	2,310
Furniture and Equipment	125,065	33,146	-	-	(14,543)	143,668
Information and Communication Technology	36,178	32,489	-	-	(17,136)	51,531
Motor Vehicles	27,809	-	-	-	(8,446)	19,363
Leased Assets	44,633	14,498	-	-	(27,954)	31,177
Library Resources	15,409	4,084	(994)	-	(2,312)	16,187
Balance at 31 December 2021	251,452	84,217	(994)	-	(70,439)	264,236

The net carrying value of equipment held under a finance lease is \$31,177 (2020: \$44,633)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	2,413	(103)	2,310	2,413	(55)	2,358
Furniture and Equipment	761,774	(618,106)	143,668	728,628	(603,563)	125,065
Information and Communication Technology	208,055	(156,524)	51,531	175,566	(139,388)	36,178
Motor Vehicles	42,230	(22,867)	19,363	42,230	(14,421)	27,809
Leased Assets	73,075	(41,898)	31,177	86,760	(42,127)	44,633
Library Resources	44,872	(28,685)	16,187	43,599	(28,190)	15,409
Balance at 31 December	1,132,419	(868,183)	264,236	1,079,196	(827,744)	251,452

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	50,728	25,681	25,681
Accruals	8,609	4,256	4,256
Employee Entitlements - Salaries	256,219	226,002	226,002
Employee Entitlements - Leave Accrual	7,796	16,683	16,683
	323,352	272,622	272,622
Payables for Exchange Transactions	323,352	272,622	272,622
	323,352	272,622	272,622

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	58,776	3,080	3,080
International Student Fees in Advance	-	13,674	13,674
Other Revenue in Advance	20,388	9,416	9,416
	79,164	26,170	26,170

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	58,059	58,059	69,706
Increase/ (decrease) to the Provision During the Year	15,586	16,000	25,966
Adjustment to the Provision	(7,635)	-	(29,662)
Use of the Provision During the Year	(7,951)	(7,951)	(7,951)
Provision at the End of the Year	58,059	66,108	58,059
Cyclical Maintenance - Current	8,465	24,272	24,272
Cyclical Maintenance - Term	49,594	41,836	33,787
	58,059	66,108	58,059

15. Painting Contract Liability

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due within one year	19,214	19,214	19,214
Due after one year	8,800	8,800	20,063
	28,014	28,014	39,277

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2018, with regular maintenance in subsequent years. The agreement has an annual commitment of \$19,214 in years 2 -7 and \$40,000 lump sum in year 1. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	19,856	15,588	23,588
Later than One Year and no Later than Five Years	30,770	25,688	35,970
Future Finance Charges	(5,865)	(7,048)	(7,048)
	44,761	34,228	52,510
Represented by:			
Finance lease liability - Current	16,729	12,077	20,077
Finance lease liability - Term	28,032	22,151	32,433
	44,761	34,228	52,510

17. Funds Held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,000	13,000	13,000
	1,000	13,000	13,000

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

18. Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Gym Alterations	24,719	-	(24,719)	-	-
Hall Roof Ventilation	4,584	-	(4,584)	-	-
Urgent Electrical Work	-	21,595	(21,595)	-	-
Totals	29,303	21,595	(50,898)	-	-

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Gym Alterations	15,585	9,931	(797)	-	24,719
Emergency System	-	64,597	(64,597)	-	-
Hall Roof Ventilation	-	4,584	-	-	4,584
Totals	15,585	79,112	(65,394)	-	29,303

19. Funds Held on Behalf of the Mohua Kahui Ako Cluster

Golden Bay High School is the lead school and holds funds on behalf of the Mohua 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	4,544	4,544	-
Funds Received from Cluster Members	-	-	4,885
Funds Spent on Behalf of the Cluster	(1,665)	-	(341)
Funds Held at Year End	2,879	4,544	4,544

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 Associate Principals.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,315	3,865
<i>Leadership Team</i>		
Remuneration	533,771	419,732
Full-time equivalent members	3.75	3.00
Total key management personnel remuneration	537,086	423,597

There are seven members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (two members) that meet eight times a year. The Chair meets regularly for Property meetings as the school is undergoing a major rebuild. Other Board members are sometimes included in these regular Property meetings. 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	170 - 180	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
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	4.00	2.00
110 - 120	2.00	3.00
120 - 130	2.00	-
	<u>8.00</u>	<u>5.00</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 not entered into any contract agreements for capital works.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$29,303)

(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	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	276,075	47,865	293,875
Receivables	277,600	244,429	244,429
Investments - Term Deposits	925,634	618,879	618,879
Total Financial assets measured at amortised cost	1,479,309	911,173	1,157,183

Financial liabilities measured at amortised cost

Payables	323,352	272,622	272,622
Finance Leases	44,761	34,228	52,510
Painting Contract Liability	28,014	28,014	39,277
Total Financial liabilities measured at amortised Cost	396,127	334,864	364,409

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.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

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.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GOLDEN BAY HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Golden Bay 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 18, 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 11 May 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 information included in the Statement of Responsibility, Analysis of Variance, Kiwisport Report and Board Listing, but does not include the financial statements, and our auditor's report thereon.

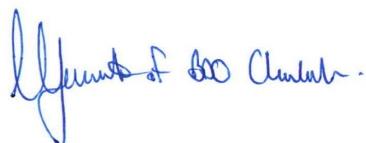
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Warren Johnstone'.

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



GOLDEN BAY HIGH SCHOOL

ANALYSIS OF VARIANCE

2021

Golden Bay High School 2021 Analysis of Variance

Other relevant documents: 2021 Action plan – with notes about completion of actions, 2022 Action plan, achievement deep dives.

Target 1:

Grow student and staff wellbeing

2021 measures:

Students:

- A schoolwide student wellbeing plan is developed
- Baseline data from NZCER student wellbeing survey (Kāhui Ako) is collected
- Informal feedback from students and whānau reflect:
 - A safe, enjoyable and challenging workplace
 - Feeling valued and a sense of belonging
 - Feeling listened to and part of decision making

Staff:

- Feedback from anonymous surveys and Principal's appraisal reflect
 - A safe, enjoyable and challenging workplace
 - Feeling valued and a sense of belonging
 - Feeling listened to and part of decision making

Outcomes:

Increased awareness of wellbeing across many levels

Students

- The schoolwide student wellbeing plan was begun
- NZCER student wellbeing survey again not undertaken (Covid)
- Significant increase in enrolments continue at Southern Health School for students with anxiety
- Student wellbeing moderately to severely impacted by Covid

Staff

- Survey results positive
- Staff wellbeing significantly impacted by Covid

Evaluation:

- Targets not met

Next Steps:

- Significant ongoing focus in 2022
- Further develop and implement schoolwide wellbeing plan
- BoT has now prioritised and require a verbal update on staff and student wellbeing at the start of each meeting
- Learning culture and wellbeing 'mana' time extended to Years 9&10

Target 2:

Challenge and support every learner with high quality, future focussed teaching

2021 Measures:

- Achievement targets :
 - E-asttle Numeracy:
 - Year 7-10 progress will be at the same level or above the national norm
 - E-asttle Reading:
 - Year 7-10 progress will be at the same level or above the national norm
 - 93% of Level 1 NCEA students achieve literacy and numeracy
 - NCEA Level 1, 2 and 3 and UE are above decile average.
 - 90% of 2021 NCEA Level 2 Leavers have achieved Level 2 NCEA (Note – results not available until October)
 - Evidence of the further upwards trend in the percentage of students participating in NCEA at each level gaining endorsements
- Evidence of a shift towards student centred pedagogy and increased student engagement
- Evidence of appropriate programmes and progress for students with learning support needs

Outcomes:

- Numeracy and Reading: e-asttle progress approximately at National norm
- 91.7% of Level 1 students achieved numeracy and 95.8% literacy
- NCEA Levels 2 & 3 above decile average. UE below decile average. Level 1 significantly lower than usual with 5 students dual enrolled at Southern Health School and partial attendance.
- Endorsement rates lower at Level 2, higher at Levels 1 and 3
- 2021 school leaver results not available yet. 91.8% of 2020 NCEA Level 2 leavers achieved Level 2. This was well above the decile level.

Evaluation:

Partially met

- E-asttle results are of questionable reliability.
- Level 1 Literacy well above target, Numeracy slightly below but both well above decile levels
- UE pass rate improved and is closer to Decile rate
- Endorsements became a challenge for students with Covid interruptions. The lower level of Level 1 in 2020 moved on to Level 2 in 2021.
- Rongohia te Hau classroom walkthrough data demonstrated overall shift to more culturally responsive and relational pedagogy

Next Steps:

- Consider better measures for junior progress
- Student achievement continues to be a target
- Further changes at Year 7&8 following student, whānau and staff feedback
- Staff PLD continues to focus on improving student outcomes through Culturally Responsive Pedagogy (Poutama Pounamu) and relational practice

Target 3:

Māori students enjoy accelerated educational success as Māori

2021 Measures:

- Positive feedback from students and whanau using a variety of formal and informal measures
- Evidence of increased engagement with iwi and whānau
- Evidence of increase and improvement in Te Reo and tikanga around school
- Positive feedback from first year of Year 7&8 bilingual programme
- Each Māori student's progress and achievement is monitored and tracked, and interventions successfully put in place
- Evidence of teachers' engagement in culturally responsive pedagogy professional learning

Outcomes:

- Partial positive informal feedback from students and whānau (see also Wellbeing outcomes)
- Significant engagement continued with Manawhenua over building project
- Gained funding for Creatives in Schools: Te Whakapapa o Mohua project
- Staff regularly practising and using waiata and karakia though no evidence of increase
- Tracking in place, interventions mixed success. Māori Dean's work continues to be a positive impact
- Employed Kaiarahi i te Reo two days per week
- Year 7&8 bilingual class trialled

Evaluation:

- On a pathway of improvement

Next steps:

- Needs to be a significant focus in 2022
- Teachers need to embed Reo in their classroom practices

Target 4:

Governance enhanced through

- **Developing a ten year strategy**
- **Strengthening internal evaluation**
- **Aligning vision, values, motto, graduate profile and logo with Manawhenua aspirations**

2021 Measures:

- A ten year strategy developed
- BoT processes review system in place
- Regular reporting on evaluation of school programmes
- Vision, values, motto and logo align with Manawhenua aspirations

Outcomes:

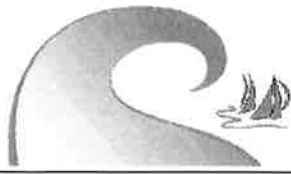
- Draft Ten Year strategy developed and with staff and Manawhenua for initial feedback
- Review of system began but interrupted by Covid
- Gifted Manawhenua values adopted
- Alignment has not yet occurred

Evaluation:

- Partially met

Next Steps:

- Continued focus in 2022



GOLDEN BAY HIGH SCHOOL

Ake ake kia kaha

KIWISPORT FUNDING 2021

Kiwisport is a Government Funding initiative to support students' participation in organised sport.

During 2021, Golden Bay High School received total funding of \$7,338.28 (excluding GST).

The funding was spent on a Kiwisport Coordinator to increase the range and variety of sporting activities available for all students from Year 7-13.

The number of students that participated in organised sport was 352.

PERSONNEL POLICIES 2021

The Board of Trustees ratified the 2021 Personnel Compliance Report which reflected compliance with Golden Bay High School's Personnel Policies.

A handwritten signature in black ink, appearing to be 'Linda Tame', is written above the printed name and title.

Linda Tame
Principal