

AVONSIDE GIRLS' HIGH SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:

324

Principal:

Susan Hume

School Address:

Ōrua Paeroa, 209 Travis Road, Christchurch

School Postal Address:

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School Phone:

03 389 7199

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AVONSIDE GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Avonside Girls' High School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

JONATHAN BROOKS
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

14/5/2021
Date:

[Signature]
Full Name of Principal

Tanya de Gans
Signature of Principal

14/5/2021
Date:

Avonside Girls' High School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until
Jonathan Brooks	Chairperson	Elected	May 2022
Susan Hume	Principal	ex Officio	
Cathie White	Parent Rep	Elected	May 2022
Shaun Edwards-Brown	Parent Rep	Elected	May 2022
Vicki Edwards-Brown	Parent Rep	Elected	Aug 2020
Elizabeth Hovell	Parent Rep	Elected	May 2022
Laura Failing	Staff Rep	Elected	May 2022
Natasha McClure	Parent Rep	Co-opted	May 2022
Paula Rigby	Parent Rep	Co-opted	May 2022
Sarah Tzoumis	Parent Rep	Appointed	May 2022
Esther Oliver	Student Rep	Elected	Oct 2020
Ellie Willis	Student Rep	Elected	Oct 2021

In Attendance

Anita Yarwood	Deputy Principal
Cheryl English	Business Manager

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

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	13,996,594	15,645,285	14,329,520
Locally Raised Funds	3	247,998	197,150	471,721
Interest Income		71,518	60,000	89,489
Gain on Sale of Property, Plant and Equipment		-	2,000	5,811
International Students	4	525,165	576,240	372,296
		<u>14,841,275</u>	<u>16,480,675</u>	<u>15,268,837</u>
Expenses				
Locally Raised Funds	3	122,095	198,667	259,016
International Students	4	299,144	394,850	233,289
Learning Resources	5	7,815,138	8,373,254	7,012,085
Administration	6	485,077	456,758	602,897
Finance		20,906	21,000	17,269
Property	7	5,681,785	6,835,774	6,863,670
Depreciation	8	280,608	200,000	212,617
Loss on Disposal of Property, Plant and Equipment		41,814	-	-
		<u>14,746,567</u>	<u>16,480,303</u>	<u>15,200,843</u>
Net Surplus / (Deficit) for the year		94,708	372	67,994
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>94,708</u>	<u>372</u>	<u>67,994</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.



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

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January		<u>3,026,649</u>	<u>3,026,649</u>	<u>2,958,655</u>
Total comprehensive revenue and expense for the year		94,708	372	67,994
Capital Contributions from the Ministry of Education		3,750	-	-
Contribution - Furniture and Equipment Grant				
Equity at 31 December	23	<u>3,125,107</u>	<u>3,027,021</u>	<u>3,026,649</u>
Retained Earnings		3,100,543	3,027,021	3,002,085
Reserves		24,564	-	24,564
Equity at 31 December		<u>3,125,107</u>	<u>3,027,021</u>	<u>3,026,649</u>

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



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

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	189,363	1,106,196	905,824
Accounts Receivable	10	550,726	464,720	464,720
Prepayments		20,761	24,794	24,794
Investments	11	2,292,737	2,449,005	2,449,005
		<u>3,053,587</u>	<u>4,044,715</u>	<u>3,844,343</u>
Current Liabilities				
GST Payable		1,974	6,815	6,815
Accounts Payable	13	677,967	584,068	584,068
Revenue Received in Advance	14	283,755	531,920	531,920
Finance Lease Liability - Current Portion	15	109,852	95,714	95,714
Funds held in Trust	16	171,667	457,119	457,119
Funds Held on Behalf of AGHS and SBHS Co-Location	17	3,972	8,956	8,956
		<u>1,249,187</u>	<u>1,684,592</u>	<u>1,684,592</u>
Working Capital Surplus/(Deficit)		1,804,400	2,360,123	2,159,751
Non-current Assets				
Investments	11	521,961	2,000	2,000
Property, Plant and Equipment	12	898,719	771,010	971,010
		<u>1,420,680</u>	<u>773,010</u>	<u>973,010</u>
Non-current Liabilities				
Finance Lease Liability	15	99,973	106,112	106,112
		<u>99,973</u>	<u>106,112</u>	<u>106,112</u>
Net Assets		<u>3,125,107</u>	<u>3,027,021</u>	<u>3,026,649</u>
Equity	23	<u>3,125,107</u>	<u>3,027,021</u>	<u>3,026,649</u>

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



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

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,231,113	2,242,155	2,160,060
Locally Raised Funds		298,224	197,150	395,575
Hostel				
International Students		246,296	576,240	606,611
Goods and Services Tax (net)		(4,841)	-	36,142
Payments to Employees		(1,469,588)	(1,380,815)	(1,287,947)
Payments to Suppliers		(1,218,311)	(1,422,358)	(1,376,971)
Funds Administered on Behalf of Third Parties		(290,436)	-	277,341
Interest Received		89,863	60,000	82,753
Net cash from/(to) Operating Activities		(117,680)	272,372	893,564
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(29,646)	2,000	79,777
Purchase of Property Plant & Equipment (and Intangibles)		(84,090)	(74,000)	(491,473)
Purchase of Investments		(363,693)	-	(635,296)
Net cash from/(to) Investing Activities		(477,429)	(72,000)	(1,046,992)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,750	-	-
Finance Lease Payments		(125,102)	-	(116,965)
Net cash from/(to) Financing Activities		(121,352)	-	(116,965)
Net increase/(decrease) in cash and cash equivalents		(716,461)	200,372	(270,393)
Cash and cash equivalents at the beginning of the year	9	905,824	905,824	1,176,217
Cash and cash equivalents at the end of the year	9	189,363	1,106,196	905,824

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.



Avonside Girls' High School
Notes to the Financial Statements
For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

Avonside Girls' High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes. The Crown has entered into a Public Private Partnership (PPP) with Spotless Group. As part of the PPP, the land from which the School provides education is owned by the Crown and the buildings from which the School provides education by Spotless Group. The Crown has an obligation under the PPP to meet the cost of leasing the buildings from Spotless Group.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Use of Land and Buildings Expense

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

1.5. 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

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.

1.9. 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 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.

1.11. Property, Plant and Equipment

Land and buildings owned by the Crown or Spotless Group are excluded from these financial statements. The buildings owned by the Private Public Partnership 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:

Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

1.15. 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.

1.16. 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 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.



1.18. 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, 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	2,029,103	2,129,917	1,916,202
Teachers' Salaries Grants	6,223,785	6,737,130	5,534,726
Use of Land and Buildings Grants	5,494,431	6,666,000	6,666,006
Other MoE Grants	182,448	61,397	140,331
Other Government Grants	66,827	50,841	72,255
	<u>13,996,594</u>	<u>15,645,285</u>	<u>14,329,520</u>

The School has opted in to the donations scheme for this year. Total amount received was \$144,150.

Other MOE Grants total includes additional COVID-19 funding totalling \$17,814 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	61,073	2,500	222,498
Bequests & Grants	6,000	-	9,000
Other Revenue	59,076	21,300	33,278
Trading	12,544	6,000	15,374
Activities	109,305	167,350	152,684
Overseas Trip Income	-	-	38,887
	<u>247,998</u>	<u>197,150</u>	<u>471,721</u>
Expenses			
Activities	109,456	189,667	205,990
Trading	12,639	9,000	14,139
Overseas Trip Expenses	-	-	38,887
	<u>122,095</u>	<u>198,667</u>	<u>259,016</u>
Surplus for the year Locally raised funds	<u>125,903</u>	<u>(1,517)</u>	<u>212,705</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	37	22	22

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	525,165	576,240	372,296
Expenses			
Advertising	1,197	4,000	10,179
Commissions	64,818	78,000	47,742
Recruitment	56,169	97,050	78,213
International Student Levy	13,669	15,000	8,123
Employee Benefit - Salaries	163,291	200,800	89,032
	<u>299,144</u>	<u>394,850</u>	<u>233,289</u>
Surplus for the year International Students	<u>226,021</u>	<u>181,390</u>	<u>139,007</u>



5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	363,655	436,409	359,873
Equipment Repairs	-	3,000	4,091
Information and Communication Technology	146,135	191,500	139,050
Library Resources	-	3,000	561
Employee Benefits - Salaries	7,257,728	7,667,345	6,436,499
Staff Development	47,620	72,000	72,011
	<u>7,815,138</u>	<u>8,373,254</u>	<u>7,012,085</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,678	6,500	5,942
Board of Trustees Fees	3,735	4,000	3,975
Board of Trustees Expenses	18,216	17,225	80,597
Communication	12,940	28,000	25,380
Consumables	79,036	67,500	94,076
Operating Lease	19,719	9,800	26,117
Other	38,108	52,100	47,129
Employee Benefits - Salaries	287,836	249,800	299,539
Insurance	9,517	12,716	8,514
Service Providers, Contractors and Consultancy	9,292	9,117	11,628
	<u>485,077</u>	<u>456,758</u>	<u>602,897</u>

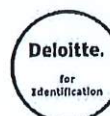
7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	12,988	-	18,055
Consultancy and Contract Services	-	-	52,495
Heat, Light and Water	-	-	30,418
Public Private Partnership Levy	153,252	155,024	46,549
Rates	-	-	6,300
Repairs and Maintenance	20,367	14,750	14,801
Use of Land and Buildings	5,494,431	6,666,000	6,666,006
Employee Benefits - Salaries	747	-	29,046
	<u>5,681,785</u>	<u>6,835,774</u>	<u>6,863,670</u>

The Use of Land and Buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation of Property, Plant and Equipment

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Furniture and Equipment	34,137	28,000	28,492
Information and Communication Technology	113,943	88,000	91,974
Leased Assets	126,757	80,000	88,114
Library Resources	5,771	4,000	4,037
	<u>280,608</u>	<u>200,000</u>	<u>212,617</u>



9. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	368	-	368
Bank Current Account	188,905	1,106,196	303,817
Bank Call Account	90	-	1,639
Short-term Bank Deposits	-	-	600,000
Cash and cash equivalents for Statement of Cash Flows	<u>189,363</u>	<u>1,106,196</u>	<u>905,824</u>

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

Of the \$189,363 Cash and Cash Equivalents, \$3,972 is held by the School on behalf of the AGHS and SBHS Co-Location cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	31,465	50,987	50,987
Receivables from the Ministry of Education	25,455	2,390	2,390
Interest Receivable	5,039	23,384	23,384
Teacher Salaries Grant Receivable	488,767	387,959	387,959
	<u>550,726</u>	<u>464,720</u>	<u>464,720</u>
Receivables from Exchange Transactions	36,504	74,371	74,371
Receivables from Non-Exchange Transactions	514,222	390,349	390,349
	<u>550,726</u>	<u>464,720</u>	<u>464,720</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget (Unaudited)	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,292,737	2,449,005	2,449,005
Non-current Asset			
Long-term Bank Deposits	519,961	-	-
Shares	2,000	2,000	2,000
Total Investments	<u>2,814,698</u>	<u>2,451,005</u>	<u>2,451,005</u>

The School holds two shares in Canterbury Education Services Society Limited. The shares are not listed on an active market. The shares are measured at cost as fair value cannot be reliably measured. The School has received approval to hold the shares under section 73 of the Education Act 1989.

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Furniture and Equipment	246,234	61,873	(12,462)	-	(34,137)	261,508
Information and Communication Technology	497,203	36,025	(30,455)	-	(113,943)	388,830
Leased Assets	199,315	173,393	(37,969)	-	(126,757)	207,982
Library Resources	28,258	18,894	(982)	-	(5,771)	40,399
Balance at 31 December 2020	<u>971,010</u>	<u>290,185</u>	<u>(81,868)</u>	<u>-</u>	<u>(280,608)</u>	<u>898,719</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Furniture and Equipment	699,562	(438,054)	261,508
Information and Communication Technology	594,017	(205,187)	388,830
Motor Vehicles	1,764	(1,764)	-
Leased Assets	386,823	(178,841)	207,982
Library Resources	138,522	(98,123)	40,399
Balance at 31 December 2020	<u>1,820,688</u>	<u>(921,969)</u>	<u>898,719</u>

The net carrying value of equipment held under a finance lease is \$207,982 (2019: \$199,315)

2019	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	174,116	153,422	(52,812)	-	(28,492)	246,234
Information and Communication Technology	235,456	357,993	(4,272)	-	(91,974)	497,203
Leased Assets	99,247	196,216	(8,034)	-	(88,114)	199,315
Library Resources	33,084	8,058	(8,847)	-	(4,037)	28,258
Balance at 31 December 2019	541,903	715,689	(73,966)	-	(212,617)	971,010

2019	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
Furniture and Equipment	854,710	(608,476)	246,234
Information and Communication Technology	783,956	(286,753)	497,203
Motor Vehicles	1,764	(1,764)	-
Leased Assets	318,351	(119,036)	199,315
Library Resources	123,935	(95,677)	28,258
Balance at 31 December 2019	2,082,716	(1,111,706)	971,010

The net carrying value of equipment held under a finance lease is \$207,982 (2019: \$199,315)

13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating creditors	83,822	104,492	104,492
Accruals	9,148	11,616	11,616
Employee Entitlements - salaries	552,740	445,411	445,411
Employee Entitlements - leave accrual	32,257	22,549	22,549
	677,967	584,068	584,068
Payables for Exchange Transactions	677,967	584,068	584,068
	677,967	584,068	584,068

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
International Student Fees	220,568	499,437	499,437
Other	63,187	32,483	32,483
	283,755	531,920	531,920

15. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	123,510	107,112	107,112
Later than One Year and no Later than Five Years	106,478	112,023	112,023
	229,988	219,135	219,135

16. Funds Held in Trust

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	171,667	457,119	457,119
	171,667	457,119	457,119

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

17. Funds Held on Behalf of AGHS and SBHS Co-Location Cluster

Avonside Girls' High School is the lead school and holds funds on behalf of the AGHS and SBHS Co-Location Cluster. The cluster is funded by the Ministry of Education to provide resources to assist with the co-location set up on the new site.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	8,956	8,956	9,840
Funds Spent on Behalf of the Cluster	(4,984)	-	(884)
Funds Held at Year End	<u>3,972</u>	<u>8,956</u>	<u>8,956</u>

18. 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.

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,735	3,975
Full-time equivalent members	0.40	0.33
<i>Leadership Team</i>		
Remuneration	708,159	622,278
Full-time equivalent members	5.43	5.43
Total key management personnel remuneration	<u>711,894</u>	<u>626,253</u>
Total full-time equivalent personnel	<u>5.83</u>	<u>5.76</u>

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
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	2020 FTE Number	2019 FTE Number
100 - 110	8.00	4.00
110 - 120	4.00	-
	<u>12.00</u>	<u>4.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total		
Number of People	\$ -	\$ 45,230

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Provision for Cyclical Maintenance

The provision for cyclical maintenance represents the obligation the Board has to the Ministry of Education. The board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2019. In previous years it has been based on the Board's ten year property plan (10YP). Since the earthquake in February 2011, the Ministry has put all property plans for schools in the greater Christchurch area on hold until further notice.

Holidays Act Compliance – Schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2019: Nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts:

(a) operating lease of a photocopier and a van;

No later than One Year

2020 Actual	2019 Actual
\$ 743	\$ 9,664
<u>743</u>	<u>9,664</u>

23. 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.



24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	189,363	1,106,196	905,824
Receivables	550,726	464,720	464,720
Investments - Term Deposits	2,814,698	2,449,005	2,451,005
Total Financial assets measured at amortised cost	<u>3,554,787</u>	<u>4,019,921</u>	<u>3,821,549</u>

Financial liabilities measured at amortised cost

Payables	677,967	584,068	584,068
Finance Leases	209,825	201,826	201,826
Total Financial liabilities measured at amortised Cost	<u>887,792</u>	<u>785,894</u>	<u>785,894</u>

25. Events After Balance Date

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

26. 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 AVONSIDE GIRLS HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Avonside Girls High School (the School). The Auditor-General has appointed me, Mike Hoshek using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 17 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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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 1989¹.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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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 on pages 19 to 21, 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.



Mike Hoshek
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand

AVONSIDE GIRLS' HIGH SCHOOL (321)

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

During 2020 the school received total Kiwisport Funding of \$24,817.83 (excluding GST). The funding was used to fund extra-curricular sports salaries.

ANALYSIS OF VARIANCE

Target 1

Accelerate progress by at least one curriculum level in Mathematics for all Year 9 students achieving below curriculum level 3 and all Year 10 students achieving below curriculum level 4.

Year 9 Students 2020

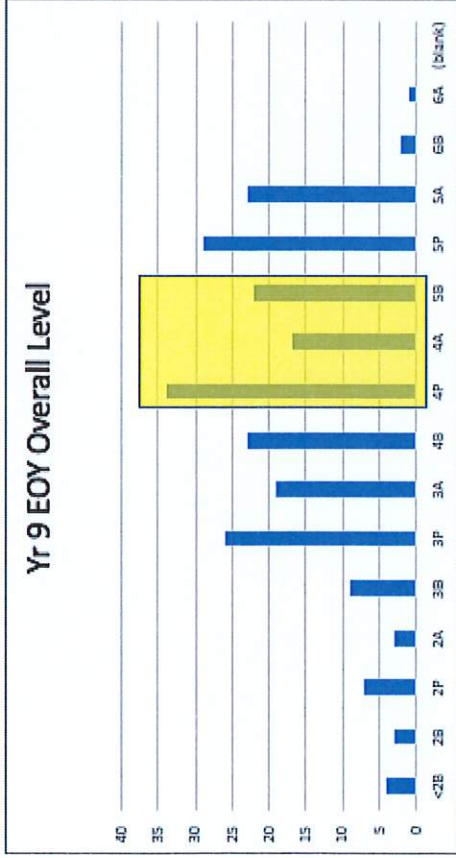
Goal: Accelerate progress by at least one curriculum level in Mathematics for all Year 9 students achieving below curriculum level 3.

We started off the year with 22 students below level 3 on their e-asTTle test, but this should probably have been 25 as three students missed being tested and their MY results put them into this level (one of these students has since left the school). The EOY results show only 17 students remain in this category and of those 2 of the students weren't originally in this list so probably didn't try for the test as they dropped a whole level each. This means we ended with 15 students below level 3, showing a movement of 10 students.

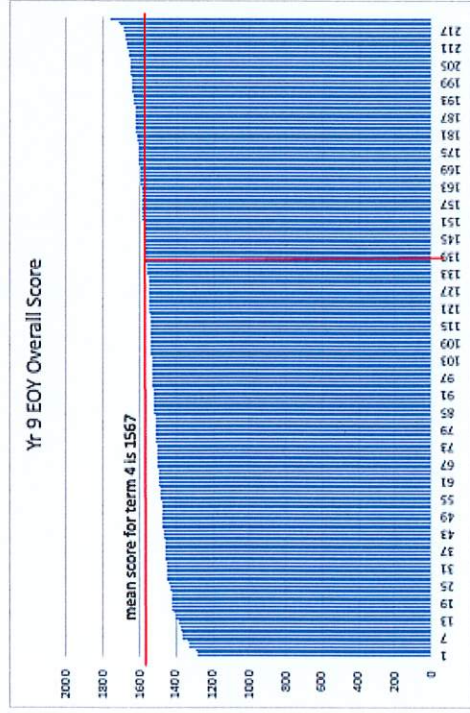


Year 9

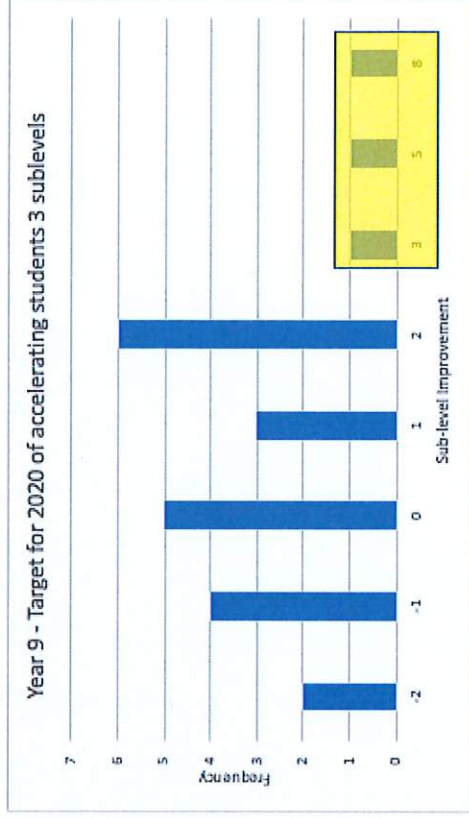
By the EOY year 9 students are expected to be at 4A (1567). This graph shows that a lot of students are close to that level 128/219 are above level 4P (58%).



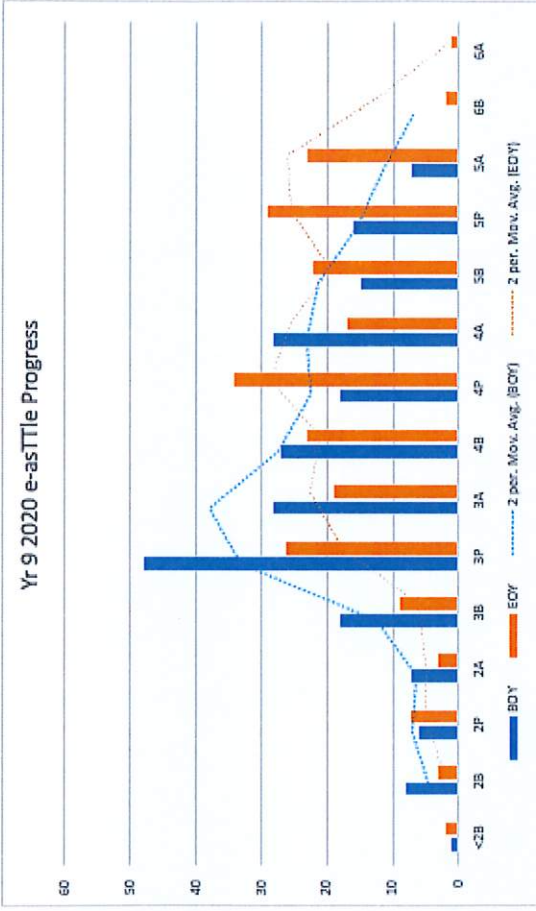
The below graph is just another visual picture showing where our cohort sit in terms of the raw score of 1567.



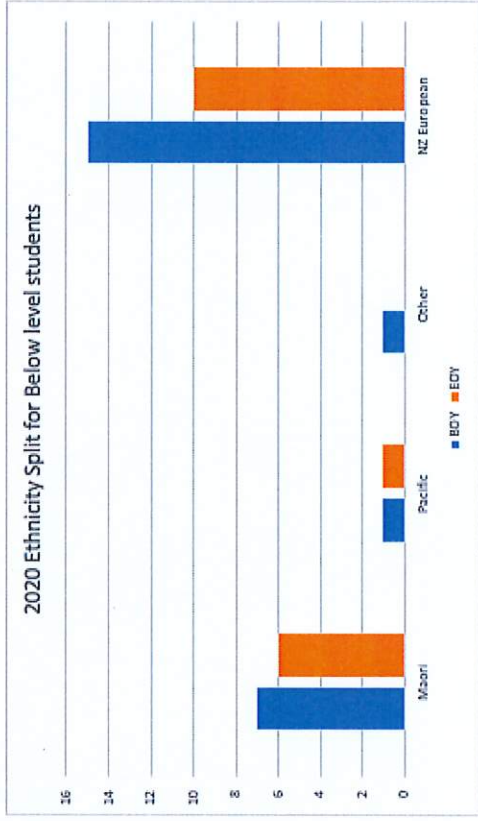
Overall, in terms of reaching the goal of students that were below level 3 of the curriculum being lifted by 1 whole level or 3 sublevels of the curriculum, we were not successful. This was only achieved by 3 students of the 25 that began the year under level 3 of the curriculum. There were 6 students who almost reached this target as they improved 2 sublevels.



Below is a graph showing the year 9 overall e-asTTle progress from the beginning of the year to the end of the year. There has been a huge shift to the right of students gaining better grades. You can see the moving average peaks moving from 3A to probably be around 5B.



The final graph below shows the ethnicities of all the students that were below at the BOY and the EOY for 2020. From the graph you can see that all ethnicities decreased at a similar rate relative to their size.



Year10

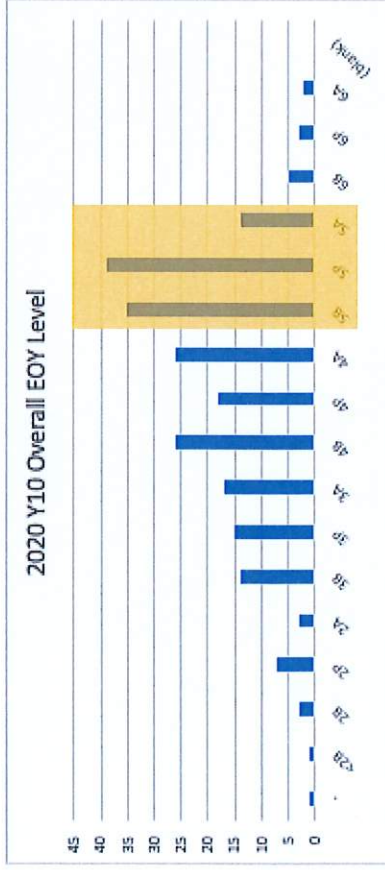
Targets for Year 10 Students 2020

Goal: Accelerate progress by at least one curriculum level in Mathematics for all Year 10 students achieving below curriculum level 4.

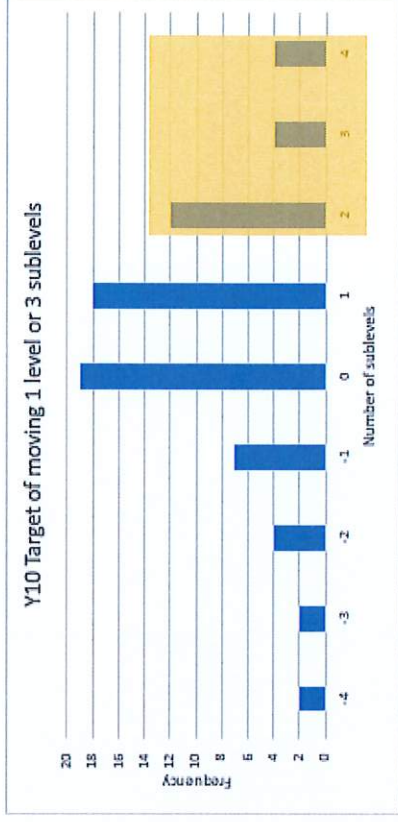
We started off the year with 76 students below level 4 on their e-asTTle test. This should probably have been 81 as five students missed being tested and their MY results put them into this level. However, five of the original 76 students have since left the school so the total should remain at 76. The EOY results show that 64 students still remain in this category and of those 8 of the students weren't originally in this list (this number includes girls who missed the EOY test where I have assumed that they have made little progress). From the BOY results 56 of the original students remain below the level after their EOY results, meaning we have managed to shift 20 students to above level. For the EOY results there were 8 new students who had been above level in BOY testing, they scored significantly lower scores at the EOY, probably showing a lack of effort when completing the test. These results mean we ended the year with 64 students below level 4.



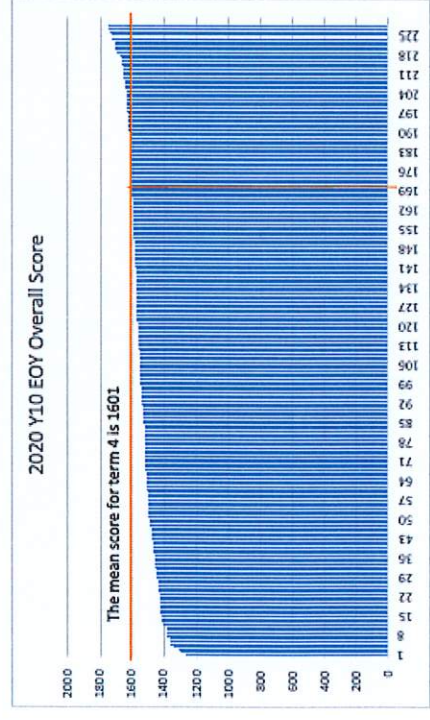
By the EOY year 10 students are expected to be at level 5P (1601). This graph shows that a lot of students are close to that level, 98/229 are above level 5B (43%).



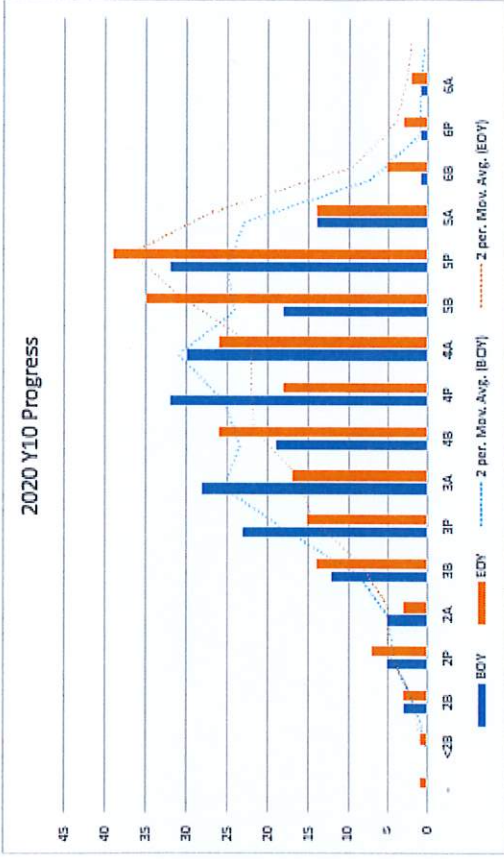
Overall, in terms of reaching the goal of students that were below level 4 of the curriculum being lifted by 1 whole level or 3 sublevels of the curriculum, we were not successful. This was only achieved by 8 students of the 25 that began the year under level 4 of the curriculum. There were a further 12 students who almost reached this target as they improved 2 sublevels.



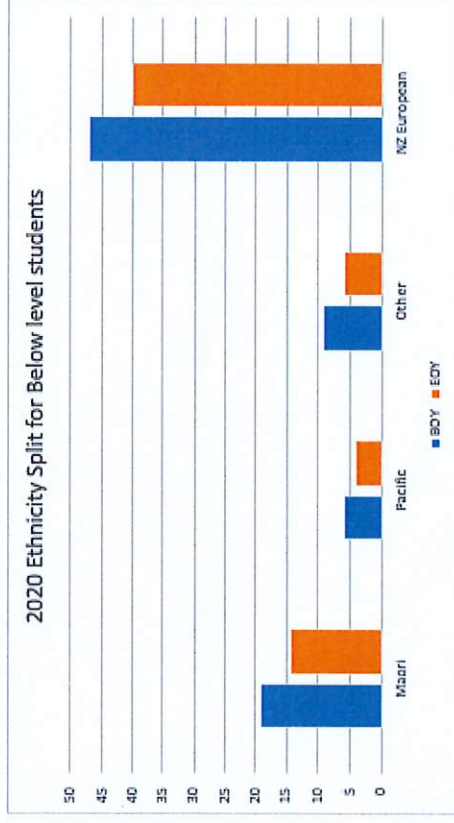
The below graph is just another visual picture showing where our cohort sit in terms of the raw score target for term 4 being 1601.



Below is a graph showing the year 10 overall e-asTtle progress from the beginning of the year to the end of the year. There has been a shift to the right of students gaining better grades. The moving average peak has moved from 4A to be 5P.



The final graph below shows the ethnicities of all the students that were below at the BOY and the EOY for 2020. From the graph you can see that all ethnicities decreased at a similar rate relative to their size.



Next Step:

This is a work in progress and shall continue as a target in 2021, supported by a plan to identify students and implement a programme to support their accelerated learning.

Target 2

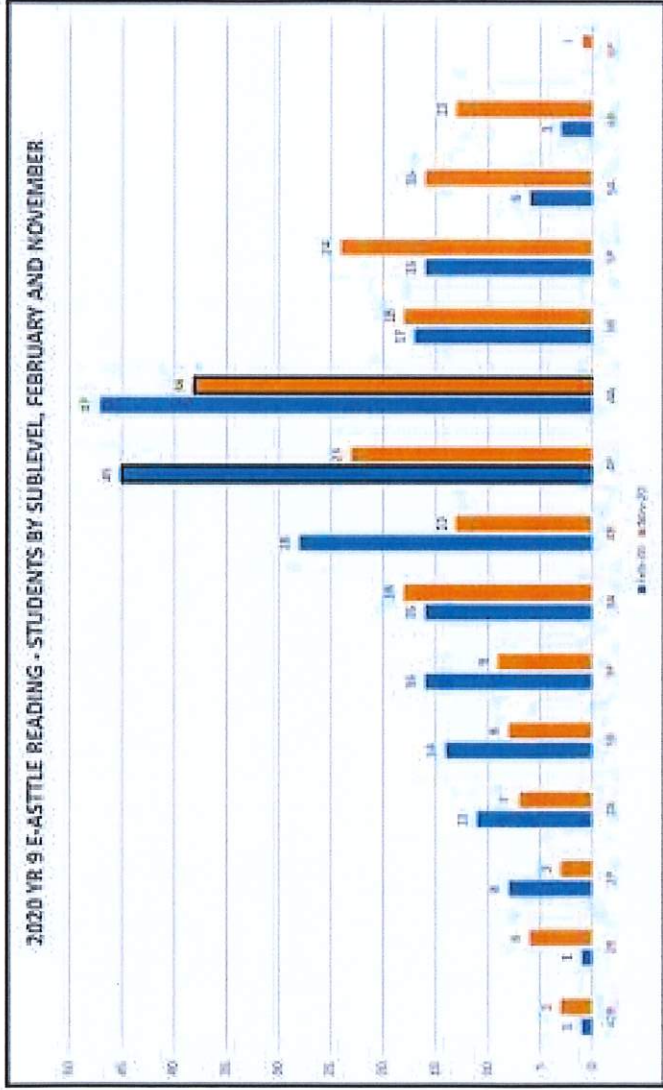
Accelerate progress by at least one curriculum level in reading for all Year 9 students achieving below curriculum level 3 and all Year 10 students achieving below curriculum level 4.

2020 Action Plan (foci highlighted)

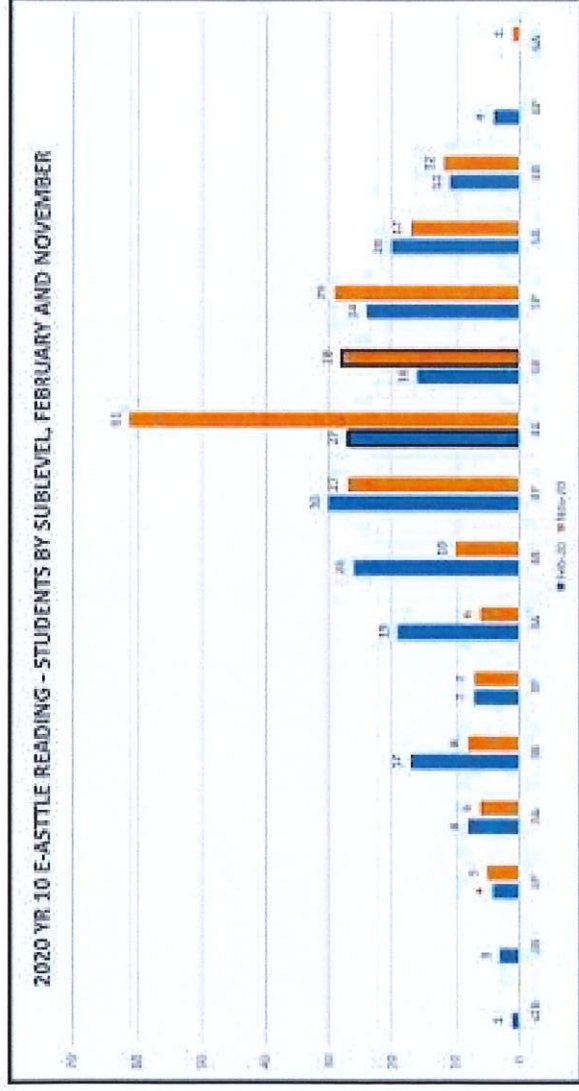
1. Prioritise 'disciplinary literacy' across the curriculum
2. Provide targeted vocabulary instruction in every subject
3. Develop students' ability to read complex texts.
4. Break down complex writing tasks.
5. Combine writing opportunities with reading in every subject.
6. Provide opportunities for structured talk.
7. Provide high quality literacy interventions for those students with reading difficulties.



Comparative Reading Data (Beginning of Year AsTTle reading results compared with End of Year AsTTle reading results) Avonside Girls' High School Year 9

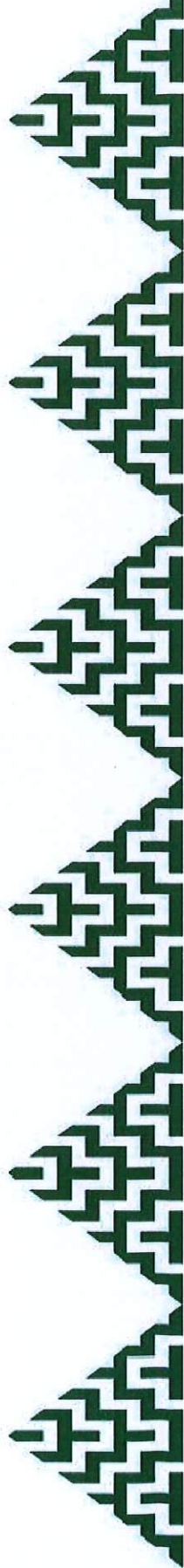


Discussion of Year 9 reading data: These results show that the number of Y9 students reading below curriculum level 3 at the start of the year was 21. At the end of year this number was reduced to 16 students reading below level 3. We were able to progress 5 students. A number are still reading well below the expected reading level and have not made accelerated progress during the year. It is important to keep in mind that due to the number of students who sat the test at the end of the year, these graphs may not include data on all of these students. However, it is clear from these results that more targeted one-to-one and small group intervention, using a well-researched, evidence-based programme, is necessary for our students who are more than one sublevel below the norm. This will need to be administered from the start of 2021, following best practice for reading interventions, as it is difficult for these students to catch up using interventions targeted at the class level.

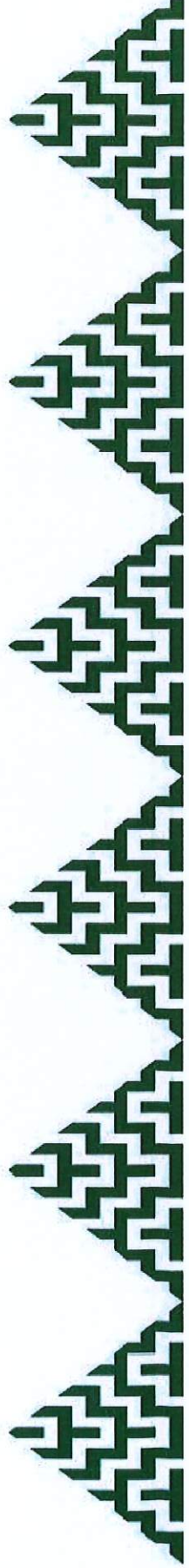


Discussion of Year 10 reading data

These results show that the number of Y10 students reading below curriculum level 4 at the start of the year was 60. At the end of year this number was reduced to 34 students reading below level 4. We were able to progress just under half of students reading at these levels. Nevertheless, a number are still reading well below the expected reading. It is important to keep in mind that due to the number of students who sat the test at the end of the year, these graphs may not include data on all of these students. These results show a shift in reading scores towards the national norm for Year 10 in Term 4. While there is still a very long tail, it is composed of fewer students. However, it is clear that our weakest readers have not made accelerated progress. Even as they enter Year 11 next year, they would benefit from targeted one-to-one and small group intervention, using a well-researched, evidence-based programme to support them to make the gains which they will need in order to access NCEA Level 1 and above.



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reason for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Prioritise 'disciplinary literacy' across the curriculum.</p>	<p>Six literacy workshops delivered to whole staff across the year, plus PLG group established. Some, not all, departments have established disciplinary literacy statements. Challenge now is to embed the knowledge into practice. At SBHS, three workshops delivered followed up by departmental tasks. Literacy committee not set up in 2020.</p>	<p>Time restraints due to covid lockdown. Other professional learning priorities. Literacy committee not convened in 2020 due to covid. Prioritise this for 2021.</p>	<p>Work more closely with HOLAs to embed a disciplinary literacy approach. Provide release time for teachers to undertake necessary professional learning (if PLD application successful). Co-opt a "literacy champion" from each department. If regionally funding not successful, approach principals from both high schools about accessing existing PLD budgets to release teachers for PLD in disciplinary literacy.</p>
<p>Provide targeted vocabulary instruction in every subject.</p> <p>Provide high quality literacy interventions for struggling readers.</p>	<p>Workshops on vocab teaching strategies delivered to departments. Followed up with support at department level and workshop dedicated to making resources and planning strategies</p> <p>Students at both schools identified using BOY AsTTle reading data. At AGHS, LSCs carried out a Probe test on these students who received "Key into Reorganisation" intervention - a specific reading comprehension strategy based intervention. This had positive results for the specific reading comprehension strategy. Although 17 students (14 by 12 months and 3 by 18 months) improved their instructional reading age, it is still challenging</p>	<p>Not every subject or department has prioritised this. Time pressures and use of department meeting times difficult to build in.</p> <p>Literacy interventions and the gathering of data was significantly delayed this year due to covid-19. Goal moving forward would be to screen struggling readers early in Term 1 (after AsTTle). Had some</p>	<p>Develop the vocabulary capacity of the 'Steps web' programme that exists in both high schools as a common tool to identify and develop subject specific vocabulary. Provide further support with integrating vocab instruction into every subject area.</p> <p>Goal to implement a more systematic and robust diagnostic screening programme that is underpinned by the SVR (Simple View of Reading - Reading comprehension = LC x D)). This was introduced at the end of 2020 and will be implemented beginning of 2021. Intention is to use more reliable methods of distinguishing areas of reading difficulty.</p>



<p>Lead, plan and facilitate professional learning in the area of literacy at AGHS & SBHS</p>	<p>for them and their teachers to teach or learn at the new instructional reading age. 5 are still around 8.5 years; 8 are around 9 years; 1 is at 10 years and 2 are at 12 years. However student progress across reading more broadly was not necessarily mirrored by the individual student's EOY AsTTle reading results.</p>	<p>reservations about the use of the Probe tool as a means of screening because of the need for a screening process to detect the proximal causes of the reading difficulty.</p>	<p>Continue to be an integral part of both schools' PLD plan for 2021. Try to gain access to funding to resource teacher learning in the area of disciplinary literacy. Also need to continue to build teacher capacity around reading interventions.</p>
<p>Greater use of AsTTle reading data and other data to inform teaching and learning.</p>	<p>AST with the support of both WSTs have facilitated professional learning at both schools. Literacy coaching and mentoring of within school teachers has been part of the process as well as working with departments.</p> <p>AsTTle data presented to staff at the beginning of the year.</p> <p>Teacher only day presentation on using AsTTle data to inform learning.</p> <p>Y9 data meetings.</p> <p>Data professional learning groups to establish clear guidelines around data collection and use for literacy.</p>		<p>Continue to use AsTTle data to inform teaching. Provide opportunity for students to view AsTTle data at the beginning of the year to set reading goals for the year.</p> <p>SVR to underpin diagnostic screening of our struggling readers. Implement screening process, firstly at AGHS then at SBHS to ensure a robust process is used to design appropriate reading interventions.</p>



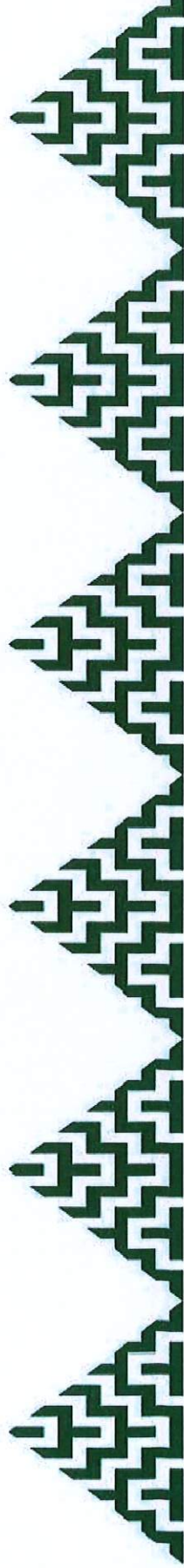
Next Steps

Planning for 2021

Overall, a range of effective and powerful learning relationships have been established with my colleagues. A coaching and mentoring approach to leading has provided a strong platform on which to continue to build an improvement focused vision for literacy at both AGHS and SBHS. I have clear strategic goals for adolescent literacy that align well with the strategic goals of both secondary schools in our cluster. In 2021, the work we have started around developing an understanding of disciplinary literacy will be developed further by practical implementation of such an approach. Specialised reading interventions skills will continue to be developed by working closely with LSCs/SECOs and WSTs from both schools. The acceleration of our most struggling readers is a persistent and difficult challenge that will require a continued commitment to developing specialised teacher expertise and resourcing of small groups interventions.

Goals for 2021:

- Work with Heads of Departments to implement disciplinary literacy strategies and approaches.
- LSCs, AST and WST to support classroom teachers to work with small groups to implement some Tier 2 reading interventions.
- Implement more robust screening for struggling readers based on the SVR of reading. This process has been shared with LSCs and SENCO and we are working collaboratively to implement our reading interventions based on this model.
- Seek PLD funding for release time to coach and mentor “literacy champions” in each department.
- Seek PLD resourcing for the development of specialised teacher capability around the teaching of reading.
- Implement school-wide strategies in each school for the teaching of vocab e.g. Use Steps-web vocab function to identify and deliver subject specific vocabulary.
- Share literacy successes with staff from both schools.
- Continue to strengthen use of AsTTle reading data to inform teaching and learning through data meetings with classroom teachers.

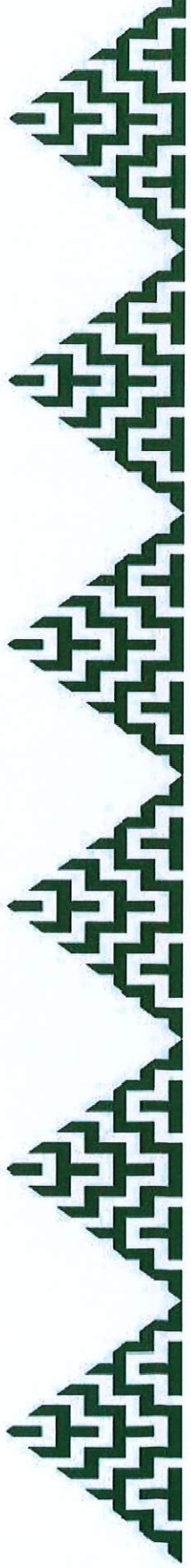


Target 3

Students achieving between 60 and 79 Level 1 credits achieve both NCEA Level 1 and 2 in 2020.

Students	Ethnicity	Total NCEA credits L1 2019	Achieved level 1 2020	Achieved Level 2 2020	Comment
Student 1	Pasifika	75	Yes	No	
Student 2	NZE	77	Yes	Yes	
Student 3	NZE	61	Yes	Yes	
Student 4	Māori	70	No	No	Left school May 2020
Student 5	NZE	65	No	No	Left school February 2020
Student 6	Pasifika	74	Yes	Yes	
Student 7	Māori	74	Yes	Yes	
Student 8	NZE	75	No	No	Left school March 2020
Student 9	NZE	77	Yes	Yes	
Student 10	NZE	75	Yes	Yes	
Student 11	NZE	60	Yes	Yes	
Student 12	NZE	78	Yes	Yes	
Student 13	NZE	60	Yes	Yes	
Student 14	Pasifika	75	Yes	Yes	
Student 15	Māori	70	Yes	Yes	
Student 16	Māori	73	Yes	No	Left school June 2020
Student 17	NZE	77	Yes	Yes	

We had 17 students who achieved between 60 and 79 credits in Level 1 NCEA in 2019, and wanted to monitor and support their progress so that they were able to focus on a goal of 'catching up', completing Level 1 and at the same time achieving NCEA Level 2 in 2020.



Results:

14 out of 17 students achieved Level 1 NCEA in 2020. The three students who did not achieve Level 1 left school in February, March and May of 2020.

12 out of 17 students achieved both NCEA Levels 1 and 2 in 2020. This represents a success rate of 71% for this target. Of the five students who did not achieve Levels 1 and 2 NCEA in 2020, four left school during the school year, so therefore did not access a full programme for learning. Achievement of this goal was always going to be difficult for students who did not complete the year's learning.

Only one student who attended school for 2020 did not achieve both NCEA Level 1 and 2. However this student made progress and completed 46 Level 2 credits. For her, a realistic goal is completion of Level 2 in 2021.

Next steps:

Having this as a target has been useful but has made us realise that our usual systems and processes for supporting students in their subject choices and in monitoring and supporting progress and achievement makes it possible for students who are short of up to 20 credits achievement of NCEA Level 1, to achieve both Level 1 and Level 2 in the subsequent year.

We have some clear data now to share with students who find themselves in this situation, to encourage them to focus on the goal of achieving both levels of NCEA, along with the obvious data to illustrate the path of non-achievement for those who leave school.



Target 4

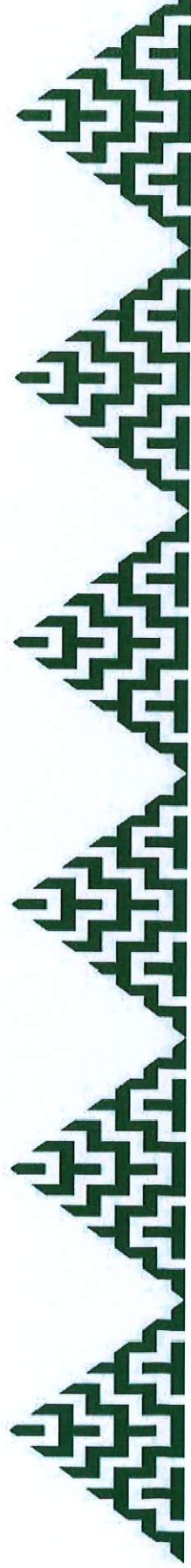
Māori and Pasifika students achieve NCEA Levels 1, 2 and 3 in line with national achievement data for Decile 4 – 7 schools

Results 2020 shown in shaded columns.

	NCEA L1 2019	NCEA L1 2020	NCEA L2 2019	NCEA L2 2020	NCEA L3 2019	NCEA L3 2020	UE 2019	UE 2020
AGHS Māori	62.5	67.3	59.3	78	46.7	56.3	26.7	18
Dec 4 -7 Māori	58.6	63.2	71.2	75.6	53.4	62.1	26.5	33.1
AGHS Pasifika	50	80	50	73.3	21.4	66.7	21.4	33.3
Dec 4-7 Pasifika	62.4	71.1	70.8	78.5	56.7	66.2	26.7	32

- The result for AGHS Maori in NCEA Level 1 continued to exceed the achievement of Maori in decile 4-7 schools (by 3.9% in 2019 and 4.1% in 2020.
- At Level 2 there was a big improvement for AGHS Maori. In 2019 there was an 11.9% deficit between AGHS and Decile band achievement but in 2020 there was a huge improvement for AGHS Maori who outperformed decile band by 2.4%
- At Level 3, while AGHS achievement for Maori improved from 46.7% to 56.3%, so did the decile band achievement rate improve so a deficit of achievement remained, with AGHS achieving at a rate 5.8% lower than decile band comparison.
- UE shows a sobering fact. In 2019, AGHS Maori achieved UE at the same rate as the decile band, but in 2020 there was a huge deficit of 15.1%. While numbers are small, that is no solace, as it means that students are not staying at school for the full length of learning time available to them and nor are they engaging with opportunities to access the full range of tertiary study options, as many opt out of UE approved subject choice and do not see university level study as a relevant goal.
- Pasifika students at AGHS exceeded decile band comparison in 2020 at Level 1, a turnaround from results in 2019.
- AGHS Pasifika students at Level 2 improved achievement from 2019 but were still shy of the decile band comparison by 5.2%
- AGHS Pasifika students at Level 3 also showed a significant improvement from 2019 and slightly exceeded national decile band comparison.
- AGHS Pasifika students also showed a significant improvement in UE from 2019 and slightly exceeded national decile band comparison.

Next steps: Continue to support building staff capability in cultural responsiveness and of the Maori and Pasifika Achievement and Engagement teams.



Target 5

Reduce both unjustified absences and intermittent unjustified absences to 4% at each level and for each ethnicity.

	Unjustified 2019 (U19)	Unjustified 2020 (U20)	Intermittent 2019 (I19)	Intermittent 2020(I20)	Total 2019 (U19)+(I19)	Total 2020 (U20)+(I20)
School						
All	4.2	4.8	5.2	5.5	9.4	10.3
Māori	8.9	8.3	8.4	7.5	17.3	15.8
Pasifika	9.5	7.9	7.7	6.9	17.2	14.8
Year 9						
All	4.7	3.9	5.6	5.4	10.3	9.3
NZE	3.4	2.8	4.4	4.5	8.7	7.3
Māori	7.6	6.7	8.6	7.2	16.2	13.9
Pasifika	6.4	8.8	6.6	9.3	13.0	18.2
Year 10						
All	5.5	4.9	6.5	5.9	12.0	10.8
NZE	4.3	3.9	6.0	5.1	10.3	9.0
Māori	8.2	7.6	8.3	8.2	16.5	15.8
Pasifika	9.3	6.1	8.4	7.8	17.7	13.9
Year 11						
All	4.9	4.7	5.3	5.1	10.2	9.8
NZE	3.7	3.1	4.7	4.4	8.4	7.5
Māori	8.2	9.7	7.7	6.9	15.9	16.6
Pasifika	5.7	5.8	7.8	5.4	13.5	11.2
Year 12						
All	5.7	5.5	4.9	4.8	10.6	10.3
NZE	4.4	4.1	4.3	4.1	8.7	8.2
Māori	8.3	10.3	6.9	7.0	15.2	17.3
Pasifika	5.9	12.1	6.2	9.0	12.2	21.1
Year 13						
All	8.9	5.2	8.4	6.7	17.3	11.9
NZE	5.9	4.0	7.1	6.4	13.0	10.4
Māori	14.7	6.6	10.8	9.3	25.5	15.9
Pasifika	19.3	9.1	16.3	8.9	35.6	18.0

Commentary

2020 proved a difficult year to implement an attendance improvement initiative.

Covid, lockdowns, community fear and reluctance to send students to school, coupled with very strong messages to stay home if unwell, all contributed to a challenging environment to improve attendance.

The data table above reflects minimal success in reaching our stated target – see the green sections.

However, there was certainly a trend to fewer unjustified and intermittent unjustified absences - see yellow sections, and some instances of a higher rate of such absences.

Next Steps

Attendance remains an important focus. If girls are not physically at school, their engagement with learning and achievement suffers. The Attendance Team had a clear focus with strategies to be implemented and will continue with those in 2021. We have adapted our focus for 2021, choosing to use the MOE terminology and definitions for regular attendance (<90%), irregular absence (80-89%), moderate absence (70-79%) and chronic absence (>70%). Our focus will be on improving the attendance of those with moderate absence.