JAMES COOK HIGH SCHOOL

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	100
Principal:	Grant McMillan
School Address:	18 Dr Pickering Ave, Manurewa, 2102
School Postal Address:	P O Box 75-647, Manurewa, 2243
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Solutions & Services
Collaborative School Administration

JAMES COOK HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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James Cook 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.

Aroha Matthews	Tina Filipo
Full Name of Board Chairperson	Full Name of Principal
	
Signature of Board Chairperson	Signature of Principal
18-12-2025	18-12-2025
Date:	Date:

James Cook High School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Appointed	Held Until
Waru Clark	Presiding Member	Elected		Sep 2022
Grant McMillan	Principal	ex Officio		Jul 2023
Simon Adams	Parent Rep	Elected		Sep 2022
Jaylene Ball	Parent Rep Presiding Member	Elected Elected		Sep 2022 Sep 2025
Kim Dennis	Parent Rep	Elected		Sep 2025
Victoria Takawe	Parent Rep	Elected		Sep 2022
Alvin Chand	Staff Rep	Elected		Sep 2022
Dakoda Iosefa	Student Rep	Elected		Sep 2020
Eline Peni	Student Rep	Elected		Feb 2022

Current Board Members

Tina Filipo	Principal	ex Officio	Oct 2023	
Aroha Matthews	Parent Rep	Elected	Sep 2022	Sep 2028
Richard Maiava	Parent Rep	Elected	Sep 2025	Sep 2028
Matina Grace	Parent Rep	Elected	Sep 2025	Sep 2028
Pane Frances Timiiti	Parent Rep	Elected	Sep 2025	Sep 2028
Seu Kaisala	Parent Rep	Elected	Sep 2022	Sep 2028
Filipo Luamanu	Staff Rep	Elected	Sep 2025	Sep 2028
Jomanadah Sagato Felise	Student Rep	Elected	Sep 2025	Sep 2026
Seisa Malungahu	Student Rep	Elected	Mar 2024	Sep 2025

James Cook High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Restated Actual $
Revenue				
Government Grants	2	15,694,736	14,471,008	13,780,333
Locally Raised Funds	3	245,122	571,387	350,364
Interest Income		26,949	45,000	40,473
		15,966,807	15,087,395	14,171,170
Expenses				
Locally Raised Funds	3	119,888	136,876	134,556
Learning Resources	4	10,752,322	10,180,554	9,490,705
Administration	5	708,355	713,421	848,277
Finance		1,022	-	4,554
Property	6	3,415,683	3,481,015	3,384,361
Depreciation	7	581,431	574,392	416,651
Amortisation of Intangible Assets		9,222	4,152	6,492
Impairment of Property, Plant and Equipment	31	-	-	1,209,995
Loss on Disposal of Property, Plant and Equipment		368,714	-	-
		15,956,637	15,090,410	15,495,591
Net Surplus / (Deficit) for the year		10,170	(3,015)	(1,324,421)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		10,170	(3,015)	(1,324,421)

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

James Cook High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Restated Actual $
Balance at 1 January		3,947,426	3,947,426	5,237,762
Total comprehensive revenue and expense for the year		10,170	(3,015)	(1,324,421)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	34,085
Equity at 31 December	26	3,957,596	3,944,411	3,947,426
Retained Earnings		3,957,596	3,944,411	3,947,426
Equity at 31 December		3,957,596	3,944,411	3,947,426

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.

James Cook High School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Restated Actual $
Current Assets				
Cash and Cash Equivalents	8	806,631	1,224,464	653,087
Accounts Receivable	9	672,110	598,938	598,938
GST Receivable		79,123	85,365	85,365
Prepayments		2,515	72,614	72,614
Inventories	10	3,580	3,580	3,580
Investments	11	1,100,319	525,287	525,287
Funds owing for Capital Works Projects	17	28,926	-	-
		2,693,204	2,510,248	1,938,871
Current Liabilities				
Accounts Payable	13	1,054,356	752,504	752,504
Revenue Received in Advance	14	68,636	11,145	11,145
Provision for Cyclical Maintenance	15	28,933	48,543	48,543
Finance Lease Liability - Current Portion	16	104,237	53,541	53,541
Funds held for Capital Works Projects	17	163,486	302,979	302,979
Funds Held on Behalf of the Alternative Education	18	517,492	155,840	155,840
Funds Held on Behalf of the Teen Parent Unit	19	81,683	55,118	55,118
		2,018,823	1,379,670	1,379,670
Working Capital Surplus/(Deficit)		674,381	1,130,578	559,201
Non-current Assets				
Property, Plant and Equipment	12	3,489,300	3,002,075	3,576,467
Intangible Assets		26,155	26,190	26,190
		3,515,455	3,028,265	3,602,657
Non-current Liabilities				
Provision for Cyclical Maintenance	15	50,699	50,699	50,699
Finance Lease Liability	16	181,541	163,733	163,733
		232,240	214,432	214,432
Net Assets		3,957,596	3,944,411	3,947,426
Equity	26	3,957,596	3,944,411	3,947,426

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

James Cook High School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual $	2020 Budget (Unaudited) $	2019 Restated Actual $
Cash flows from Operating Activities				
Government Grants		5,542,203	4,643,008	4,595,125
Locally Raised Funds		291,014	571,387	413,827
Goods and Services Tax (net)		6,242	-	(5,586)
Payments to Employees		(3,019,231)	(2,656,267)	(2,065,599)
Payments to Suppliers		(1,412,673)	(2,031,751)	(2,319,376)
Funds Administered on Behalf of Third Parties		388,217	-	9,435
Cyclical Maintenance payments in the Year		(121,043)	-	(97,463)
Interest Paid		(1,022)	-	(4,554)
Interest Received		26,949	45,000	40,473
Net cash from/(to) Operating Activities		1,700,656	571,377	566,282
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(661,459)	-	(488,388)
Purchase of Investments		(575,032)	-	(17,738)
Net cash from/(to) Investing Activities		(1,236,491)	-	(506,126)
Cash flows from Financing Activities				
Finance Lease Payments		(142,202)	-	(73,964)
Funds held for Capital Works Projects		(168,419)	-	(201,314)
Net cash from/(to) Financing Activities		(310,621)	-	(275,278)
Net increase/(decrease) in cash and cash equivalents		153,544	571,377	(215,122)
Cash and cash equivalents at the beginning of the year	8	653,087	653,087	868,209
Cash and cash equivalents at the end of the year	8	806,631	1,224,464	653,087

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

James Cook High School
Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

James Cook 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.

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.

Cyclical Maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

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

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

1.3. Revenue Recognition

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

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

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

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

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

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

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

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

1.5. 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 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	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

1.12. 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.

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. Provision for Cyclical Maintenance
The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

1.19. Financial 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.

1.20. 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 operating leases, finance leases, painting contracts and term loans.

1.21. 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.

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

1.23. 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	3,980,955	3,883,888	3,629,873
Teachers' Salaries Grants	7,577,989	7,200,000	6,859,096
Use of Land and Buildings Grants	2,625,798	2,628,000	2,619,000
Other MoE Grants	1,079,732	414,739	255,657
Other Government Grants	430,262	344,381	416,707
	15,694,736	14,471,008	13,780,333

The School has opted in to the donations scheme for this year. Total amount received was $174,750.

Other MOE Grants total includes additional COVID-19 funding totalling $135,715 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	100	2,431	2,026
Fundraising and Community Grants	202,814	491,566	263,416
Trading	13,778	17,920	22,428
Activities	28,430	59,470	62,494
	245,122	571,387	350,364
Expenses			
Activities	111,288	127,579	126,809
Trading	8,600	9,297	7,747
	119,888	136,876	134,556
Surplus for the year Locally raised funds	125,234	434,511	215,808

4. Learning Resources

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Curricular	734,337	903,340	430,065
Information and Communication Technology	73,377	62,865	68,135
Library Resources	3,347	4,088	3,883
Employee Benefits - Salaries	9,906,628	9,156,261	8,952,599
Staff Development	34,633	54,000	36,023
	10,752,322	10,180,554	9,490,705

5. Administration

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Audit Fee	10,078	8,490	10,125
Board of Trustees Fees	7,966	4,394	8,541
Board of Trustees Expenses	9,797	25,715	34,091
Intervention Costs & Expenses	21,499	31,174	-
Communication	19,837	18,347	8,995
Consumables	18,411	63,480	39,769
Operating Lease	-	12,146	-
Other	14,011	14,837	66,646
Employee Benefits - Salaries	593,121	515,006	573,804
Insurance	11,135	15,032	12,527
Service Providers, Contractors and Consultancy	2,500	4,800	93,779
	708,355	713,421	848,277

6. Property

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Caretaking and Cleaning Consumables	15,306	14,791	15,183
Consultancy and Contract Services	200,502	240,144	214,411
Cyclical Maintenance Provision	101,433	101,433	21,663
Grounds	19,217	19,080	42,280
Heat, Light and Water	139,617	162,283	156,010
Rates	1,838	1,579	1,764
Repairs and Maintenance	98,941	69,977	82,192
Use of Land and Buildings	2,625,798	2,628,000	2,619,000
Security	20,691	58,728	52,461
Employee Benefits - Salaries	192,340	185,000	179,397
	3,415,683	3,481,015	3,384,361

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

7. Depreciation of Property, Plant and Equipment

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Building Improvements	57,480	101,640	101,014
Furniture and Equipment	118,092	114,816	73,449
Information and Communication Technology	243,487	176,172	127,321
Motor Vehicles	5,247	5,544	7,517
Textbooks	36,443	36,084	19,049
Leased Assets	114,628	131,268	81,342
Library Resources	6,054	8,868	6,959
	581,431	574,392	416,651

8. Cash and Cash Equivalents

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Bank Current Account	806,631	1,224,464	653,087
Cash and cash equivalents for Statement of Cash Flows	806,631	1,224,464	653,087

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

Of the $806,631 Cash and Cash Equivalents, $163,486 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the $806,631 Cash and Cash Equivalents, $51,254 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 $806,631 Cash and Cash Equivalents, $517,492 is held by the School on behalf of the Alternative Education cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	$	$	$
Receivables	81,090	120,745	120,745
Teacher Salaries Grant Receivable	591,020	478,193	478,193
	672,110	598,938	598,938
Receivables from Exchange Transactions	81,090	120,745	120,745
Receivables from Non-Exchange Transactions	591,020	478,193	478,193
	672,110	598,938	598,938

10. Inventories

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	$	$	$
Stationery	1,779	1,779	1,779
Canteen	1,801	1,801	1,801
	3,580	3,580	3,580

11. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
Current Asset	$	$	$
Short-term Bank Deposits	1,100,319	525,287	525,287
Total Investments	1,100,319	525,287	525,287

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	$	$	$	$	$	$
Building Improvements	2,187,568	7,620	-	-	(57,480)	**2,137,708**
Furniture and Equipment	581,229	55,940	-	-	(118,092)	**519,077**
Information and Communication Technology	500,362	555,980	(369,054)	-	(243,487)	**443,801**
Motor Vehicles	6,488	-	-	-	(5,247)	**1,241**
Textbooks	73,236	27,303	-	-	(36,443)	**64,096**
Leased Assets	184,917	210,706	-	-	(114,628)	**280,995**
Library Resources	42,667	5,769	-	-	(6,054)	**42,382**
Balance at 31 December 2020	3,576,467	863,318	(369,054)	-	(581,431)	**3,489,300**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	$	$	$
Building Improvements	2,875,231	(737,523)	**2,137,708**
Furniture and Equipment	1,712,642	(1,193,565)	**519,077**
Information and Communication Technology	2,453,836	(2,010,035)	**443,801**
Motor Vehicles	120,580	(119,339)	**1,241**
Textbooks	362,814	(298,718)	**64,096**
Leased Assets	619,045	(338,050)	**280,995**
Library Resources	190,623	(148,241)	**42,382**
Balance at 31 December 2020	8,334,771	(4,845,471)	**3,489,300**

The net carrying value of equipment held under a finance lease is $280,995 (2019: $184,917)

2019 Restated	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	-	-	-	-	-	**-**
Buildings	-	-	-	-	-	**-**
Building Improvements	3,463,171	35,406	-	(1,209,995)	(101,014)	**2,187,568**
Furniture and Equipment	530,437	124,241	-	-	(73,449)	**581,229**
Information and Communication Technology	378,696	252,927	(3,940)	-	(127,321)	**500,362**
Motor Vehicles	14,005	-	-	-	(7,517)	**6,488**
Textbooks	33,966	58,319	-	-	(19,049)	**73,236**
Leased Assets	44,994	221,265	-	-	(81,342)	**184,917**
Library Resources	38,253	11,373	-	-	(6,959)	**42,667**
Balance at 31 December 2019	4,503,522	703,531	(3,940)	(1,209,995)	(416,651)	**3,576,467**

2019 Restated	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	2,867,612	(680,044)	**2,187,568**
Furniture and Equipment	1,656,703	(1,075,474)	**581,229**
Information and Communication Technology	2,309,831	(1,809,469)	**500,362**
Motor Vehicles	120,580	(114,092)	**6,488**
Textbooks	335,510	(262,274)	**73,236**
Leased Assets	648,318	(463,401)	**184,917**
Library Resources	184,854	(142,187)	**42,667**
Work in Progress	-	-	**-**
Balance at 31 December 2019	8,123,408	(4,546,941)	**3,576,467**

The School has recognised that a number of Board funded building improvements have been redeveloped through the Ministry of Education's 5-year Agreement programme to such a significant degree that the Board's investment no longer exists. Following discussions between the Ministry of Education and the School, there has been a restatement of prior period transactions (refer further to Note 31) to recognise the reduction in value of the assets held by the school.

13. Accounts Payable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operating creditors	299,108	204,952	204,952
Employee Entitlements - salaries	623,114	478,193	478,193
Employee Entitlements - leave accrual	132,134	69,359	69,359
	1,054,356	752,504	752,504
Payables for Exchange Transactions	1,054,356	752,504	752,504
	1,054,356	752,504	752,504

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Grants in Advance - Ministry of Education	51,254	-	-
Other	17,382	11,145	11,145
	68,636	11,145	11,145

15. Provision for Cyclical Maintenance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Provision at the Start of the Year	99,242	99,242	175,042
Increase/ (decrease) to the Provision During the Year	101,433	-	21,663
Use of the Provision During the Year	(121,043)	-	(97,463)
Provision at the End of the Year	79,632	99,242	99,242
Cyclical Maintenance - Current	28,933	48,543	48,543
Cyclical Maintenance - Term	50,699	50,699	50,699
	79,632	99,242	99,242

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:

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
No Later than One Year	104,552	53,541	53,541
Later than One Year and no Later than Five Years	181,609	163,733	163,733
	286,161	217,274	217,274

17. Funds Held for Capital Works

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

	2020	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
O Block refurbishment	In Progress	(7,999)	-	-	-	(7,999)
H Block	In Progress	(7,416)	-	-	-	(7,416)
10YPP	In Progress	10,210	-	-	-	10,210
Boiler pipework	In Progress	1,516	-	-	-	1,516
Block JB Gym Floor	In Progress	4,149	-	-	-	4,149
Block B Carpet Replacement	In Progress	1,500	-	-	-	1,500
Roofing Replacement	In Progress	19,640	-	-	-	19,640
Block A refurbishment	In Progress	73,027	-	-	-	73,027
Block M/TD reline walls	In Progress	3,224	-	-	-	3,224
Electrical upgrades	In Progress	8,392	-	-	-	8,392
Drainage Works	In Progress	196,736	-	(191,362)	-	5,374
ECE & TPU upgrade	In Progress	-	87,865	(101,376)	-	(13,511)
C Block upgrade	In Progress	-	30,405	(27,619)	-	2,786
SIP:Staffroom refurbishment	In Progress	-	40,000	(6,332)	-	33,668
Totals		302,979	158,270	(326,689)	-	134,560

Represented by:

Funds Held on Behalf of the Ministry of Education	163,486
Funds Due from the Ministry of Education	(28,926)
	134,560

	2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
O Block refurbishment	In Progress	(7,999)	-	-	-	(7,999)
H Block	In Progress	(7,416)	-	-	-	(7,416)
10YPP	In Progress	10,210	-	-	-	10,210
Boiler pipework	In Progress	27,707	-	(26,191)	-	1,516
Block JB Gym Floor	In Progress	82,800	1,931	(80,582)	-	4,149
Block B Carpet Replacement	In Progress	1,500	-	-	-	1,500
Roofing Replacement	In Progress	181,809	9,405	(171,574)	-	19,640
Block A refurbishment	In Progress	80,160	-	(7,133)	-	73,027
Block M/TD reline walls	In Progress	45,817	-	(42,593)	-	3,224
Electrical upgrades	In Progress	89,705	5,606	(86,919)	-	8,392
Drainage Works	In Progress	-	196,736	-	-	196,736
Totals		504,293	213,678	(414,992)	-	302,979

18. Funds Held on Behalf of the Alternative Education Cluster

James Cook High School was the lead school and holds funds on behalf of the Counties-Manukau Alternative Education cluster, a group of schools funded by the Ministry of Education.

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Funds Held at Beginning of the Year	155,840	155,840	132,363
Funds Received from MoE	1,999,084	-	1,779,376
Funds Spent on Behalf of the Cluster	(1,637,432)	-	(1,755,899)
Funds Held at Year End	517,492	155,840	155,840

Of the $517,492 held on behalf, a sum not exceeding $125,000 is held by the cluster to meet future employment obligations. It is expected that the balance of funds held will be distributed to the providers.

19. Funds Held on Behalf of the Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Funds Held at Beginning of the Year	55,118	55,118	69,160
Funds Received from MoE	169,660	-	392,354
Funds Spent on Behalf of the Cluster	(143,095)	-	(406,396)
Funds Held at Year End	81,683	55,118	55,118

20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2020 Actual $	2019 Actual $
Board Members		
Remuneration	7,966	8,541
Full-time equivalent members	0.50	0.54
Leadership Team		
Remuneration	858,703	731,866
Full-time equivalent members	6.50	6.00
Total key management personnel remuneration	866,669	740,407
Total full-time equivalent personnel	7.00	6.54

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 1

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

Salaries and Other Short-term Employee Benefits:	2020 Actual $000	2019 Actual $000
Salary and Other Payments	210-220	200-210
Benefits and Other Emoluments	20-30	20-30
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	10.00	2.00
110 -120	3.00	2.00
120-130	3.00	-
130-140	1.00	-
	17.00	4.00

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:

	2020 Actual	2019 Actual
Total	$ -	$ 122,804
Number of People	-	4

23. 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).

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.

Staff Terminations
To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist in respect of redundancy settlements. The school do not expect the total of any obligations to exceed $125,000.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) $218,595 contract to upgrade drainage, which will be fully funded by the Ministry of Education. $196,736 has been received of which $191,362 has been spent on the project to date; and

(b) SIP contracts to upgrade various facilities as agent for the Ministry of Education. These projects are fully funded by the Ministry and $163,486 remains to be spent on the projects at balance date.

(Capital commitments at 31 December 2019: $915,330)

(b) Operating Commitments

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

(Operating commitments at 31 December 2019: nil)

25. 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.

26. 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	806,631	1,224,464	653,087
Receivables	672,110	598,938	598,938
Investments - Term Deposits	1,100,319	525,287	525,287
Total Financial assets measured at amortised cost	2,579,060	2,348,689	1,777,312

Financial liabilities measured at amortised cost

Payables	1,054,356	752,504	752,504
Finance Leases	285,778	217,274	217,274
Total Financial liabilities measured at amortised Cost	1,340,134	969,778	969,778

27. Events After Balance Date

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

28. Comparatives

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

29. New Service Provider

James Cook High School changed financial service provider in 2020 and, due to this change, some prior year figures may not be directly comparable.

30. Annual Reporting Deadline

The Board of Trustees did not comply with section 135 of the Education and Training Act 2020 in that the Board did not report by 31 May 2021, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

31. Prior Year Adjustments

The School has recognised that a number of Board funded building improvements have been redeveloped through the Ministry of Education's 5-year Agreement programme to such a significant degree that the Board's investment no longer exists. Following discussions between the Ministry of Education and the School, there has been a restatement of prior period transactions (refer further to Note 31) to recognise the reduction in value of the assets held by the school.

	2019 Signed Financial Statements	Impact of prior year adjustment	2019 Restated Financial Statements
Statement of Comprehensive Revenue and Expense			
Impairment of Property, Plant and Equipment	-	1,209,995	1,209,995
Net surplus/(deficit) for the year	(114,426)	(1,209,995)	(1,324,421)
Statement of Changes in Net Assets/Equity			
Opening Equity 1 January 2019	5,734,535	(496,773)	5,237,762
Total Comprehensive Revenue	(114,426)	(1,209,995)	(1,324,421)
Equity at 31 December 2019	5,654,194	(1,706,768)	3,947,426
Statement of Financial Position			
Property, Plant and Equipment	5,283,235	(1,706,768)	3,576,467
Net Assets	5,654,194	(1,706,768)	3,947,426

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF JAMES COOK HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of James Cook High School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Qualified opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the statement of financial position as at 31 December 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, except for the possible effects of the matter described in the "Basis for our qualified opinion section of our report" below 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 20 January 2026. This is the date at which our qualified opinion is expressed.

The basis for our qualified 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 qualified opinion – our work was limited in respect to the provision for cyclical maintenance

The School has an obligation to the Ministry of Education to keep the land and buildings in good order and repair. The Statement of Financial Position on page 5 includes a provision for cyclical maintenance which totals $79,632. It is intended that the School buildings undergo a complete redevelopment for which stage one has commenced and as a result we have not been able to obtain enough evidence to support the provision and there are no practical audit procedures to determine the effect of this absence of evidence. Until there is more certainty in regard to the timing of the redevelopment, there is significant uncertainty about the maintenance the School needs to carry out on those buildings. As a result we consider the cyclical maintenance provision could be materially misstated.

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 qualified opinion.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.
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Emphasis of matter – prior period restatement of property, plant and equipment

As referred to in Note 31 the School has recognised that a number of board funded building improvements have been redeveloped through the Ministry of Education's 5-year Agreement programme to such a significant degree that the Board's investment no longer exists. As a result there has been a restatement of the prior period amounts disclosed in the financial statements for the year ended 31 December 2020. Our opinion is not modified in regard to this matter.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance Reporting and Kiwi Sport, 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland New Zealand

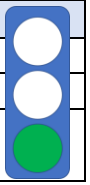
MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting 2020

School Name:	James Cook High School	School Number:	100

Longer Term Strategic Goals
James Cook High School has four board strategic goals for the next 3 to 5 years: 1. Increasing Student Achievement and Engagement 2. Growing Staff Capability 3. Successful Organisational Growth and Development 4. Enhancing Governance Capability

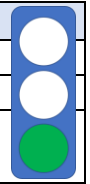
Strategic Aim	**1**	**Increasing Student Achievement and Engagement**
Annual Aim	**1.1**	Continue to develop the Junior Curriculum
Target:	**1.1**	Junior Curriculum in place and being implemented
Baseline Data	**1.1**	• Curriculum review completed in 2019 • New JCHS curriculum framework and junior curriculum developed in 2019



Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
• Implementation across faculties and at class level	• Implementation occurred successfully	• No variance	• As per planning for next year

Planning for next year:
• Review implementation in terms of practicality and • Review JCHS curriculum against NZC Refresh • Commence process of drafting JCHS Local Curriculum

Strategic Aim	**1**	**Increasing Student Achievement and Engagement**
Annual Aim	**1.2**	Implement the Junior Diploma
Target:	**1.2**	Junior Diploma successfully in place with broad-based support and acceptance
Baseline Data	**1.2**	• Junior Diploma concept developed in 2019 • Concept widely consulted and approved/endorsed in 2019

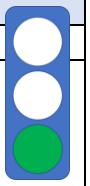


Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
• Junior Diploma implemented successfully	• Diploma widely accepted by students, whanau and staff • Significantly more support and engagement from students and whanau than anticipated	• Implementation and Diploma met a student/whanau need • Appears to have captured the imagination of whānau and students	• As per planning for next year

Planning for next year:

- Consolidate and routine-ise the Junior Diploma
- Transfer day to day management of the Junior Diploma from a DP to other staff

Strategic Aim	**1**	**Increasing Student Achievement and Engagement**
Annual Aim	**1.3**	NCEA Level 2 Achievement (to be at or above 75% by 2022)
Targets:	**1.3**	A. 2020 Level 1 NCEA to be at or above 60% B. 2020 Level 2 NCEA to be at or above 65% C. 2020 Level 3 NCEA to be at or above 55% D. 2020 UE to be at or above 10%
Baseline Data	**1.3**	



Target	*2018 Outcomes*	*2019 Outcomes*
A.	48.1%	51.5%
B.	55.6%	61.0%
C.	49.7%	48.6%
D.	6.7%	7.6%

Actions *What did we do?*	**Outcomes** *What happened?*	**Reasons for the variance** *Why did it happen?*	**Evaluation** *Where to next?*
• Continued current strategies for NCEA across the school (teaching, tracking, mentoring) • Introduced Ako classes for Year 13 students (academic mentoring) • Commenced course audits across faculties • In September prioritised Level 2, 3 and UE and reduced priority on Level 1 NCEA		**Level 1 reduction** • As those students not on track as at end of August (Lockdown #2) were released from school early so priority could go on Levels 2, 3 and UE • Only a marginal drop against previous trends **Levels 2, 3 & UE Increases** • Actions as listed had an effect. • Monitoring changes, including specific focus on UE appears to have been highly successful	• 2021 target/focus will include careful monitoring of 202 Year 11 (2021 Year 12) cohort • Need to identify which action had the most effect • Also need to complete faculty/course audit process to ensure maximum accessibility for students

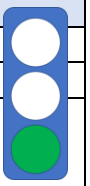
Target	*2020 Target*	*2020 Outcomes*
A.	=/> 60%	48.6%
B.	=/> 65%	71.7%
C.	=/> 55%	68.0%
D.	=/> 10%	20.7%

- Level 2 well on track to achieve 2022 target
- Level 3 and UE well above targets

Planning for next year:

- Continue course/faculty audit process
- Continue to use and strengthen/develop tracking, monitoring and mentoring
- Continue to develop Year 13 Ako, with a view to developing an academic mentoring model for the school

Strategic Aim	**2**	**Growing Staff Capability**
Annual Aim	**2.1**	Middle Senior Leadership Development
Target:	**2.1**	Build capacity and capability of HOFs
Baseline Data	**2.1**	• 2017 – 2019 new middle leadership structure developed and implemented • All roles in place and filled in 2019 • Some specific area reviews to identify areas of strength, growth and development

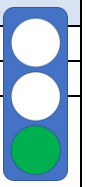


Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
• Continued to support and grow HOFs and other middle leaders • Agreed increased role and independence for HOF group	• Progress and outcomes ahead of what was envisaged	• Development and support • Strength of trust and confidence	• Continue to develop and expand responsibilities/effect

Planning for next year:

- Implement next stage in development
- Provide an external change/development agent to HOFs group
- Ask HOFs to take the lead in strategic development work for our school

Strategic Aim	**3**	**Successful Organisational Growth and Development**
Annual Aim	**3.1**	Plan for staff and roll growth
Target:	**3.1**	Plan present4ed to Board by 31 Aug 2020
Baseline Data	**3.1**	• As provided by MOE Planning team in 2018/19 and • Updated by MOE property team in 2019 • Ignored MOE predicted data from Funding-Staffing advice Sept 2020

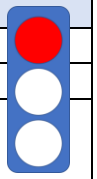


Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
• Planned for increases in roll for 2021	• Roll increase 15 students (headcount) below what was planned.	• Roll grew as planned/expected	• Continue planning process •

Planning for next year:

- Look to an overall strategy to 2025
- Major risk re insufficient buildings – advise MOE and advocate as required.

Strategic Aim	**3**	**Successful Organisational Growth and Development**
Annual Aim	**3.2**	Property Strategic Plan (PSP)
Target:	**3.2**	Property Strategic Plan developed jointly with MOE
Baseline Data	**3.2**	• As provided by MOE Planning team in 2018/19 and • Updated by MOE property team in 2019

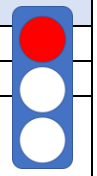


Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
• Attempted on several occasions to commence the process of starting the PSP	• Nothing. • No PSP started	• Despite numerous promises, MOE failed to provide contactor • MOE would not allow school to appoint our own contractor	• Escalate this with MOE management

Planning for next year:

- This is now urgent.
- Escalate, or bypass local MOE property team

Strategic Aim	**3**	**Successful Organisational Growth and Development**
Annual Aim	**3.3**	Satellite Class Temporary Safety Refurbishment
Target:	**3.3**	Satellite Class Temporary Safety Refurbishment completed
Baseline Data	**3.3**	Near-fatal injury to student in 2019: • JCHS report • MOE reports • CCS report • Agreed plan for temporary repairs

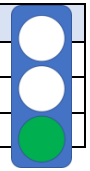


Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
• Assisted/supported all stakeholders and MOE to have C Block safe/ready for satellite students to re-occupy in Jan 2021	• Significant planning completed • QS, plans etc all completed • Refurbishment cancelled by MOE on 18 December 2020	• MOE failed to secure funds for urgent H&S works, despite being prompted by Tumuaki•Principal from March 2020 to ensure that what they were proposing was covered	• Uncertain.

Planning for next year:

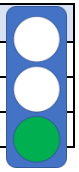
- Escalate to bypass local MOE property team
- No satellite students to occupy until building fit for purpose

Strategic Aim	**3**	**Successful Organisational Growth and Development**
Annual Aim	**3.4**	Board Reporting Datasets
Target:	**3.4**	Implement monthly reporting dashboard/datasets for Board of Trustees
Baseline Data	**3.4**	nil



Actions *What did we do?*	**Outcomes** *What happened?*	**Reasons for the variance** *Why did it happen?*	**Evaluation** *Where to next?*
• Datasets implement, and routinised	• Successfully adopted by the Board	• N/A	• Continue
Planning for next year:			
• Continue, including adding more datasets as applicable			

Strategic Aim	**4**	**Enhancing Governance Capability**
Annual Aim	**4.1**	Board of Trustees Tinorangitiratanga
Target:	**4.1**	Board to gain full governance authority by 2021
Baseline Data	**4.1**	n/a



Actions *What did we do?*	**Outcomes** *What happened?*	**Reasons for the variance** *Why did it happen?*	**Evaluation** *Where to next?*
• Statutory intervention in place • School turnaround plan implemented	• Turnaround plan completed • Statutory intervention revoked in Oct • Congratulations letter received in Dec 2020, signed by CEO ERO and Secretary for Education	• Successful completion of turnaround plan, including strengthening of Governance capability and capacity	• Continue school development under Board of Trustees
Planning for next year:			
• Continue school development under Board of Trustees • Implement Charter and strategic planning processes in full			

JAMES COOK HIGH SCHOOL

KIWI SPORT 2020

Kiwi Sport is a government funding initiative to support students' participation on organised sport. In 2020 the school received nil funding. (2018: $nil)

Signed by:

Principal/Tumuaki

Board Presiding Member

Date: 18 December 2025