

CHRISTCHURCH BOYS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 327

Principal: Nicholas Hill

School Address: Straven Road, Christchurch 8041

School Postal Address: PO Box 8157, Riccarton, Christchurch 8440

School Phone: 03 348 5003

School Email: enquiries@cbhs.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/
Michael Singleton	Chairperson (Appointed 2022)	Co-opted 2019, Elected 2022	2022
Leeann Watson	Chairperson (Resigned 2022)	Co-opted 2016, Elected 2019	2022
Nicholas Hill	Headmaster ex Officio		
Mike Medlicott	Parent Representative	Elected 2016	2022
Andrew Haig	Parent Representative	Elected 2018	2022
Mark Zino	Parent Representative	Elected 2019	2022
Tim Cookson	Parent Representative	Elected 2019	2022
Analisa Elstob	Parent Representative	Co-opted 2021	2022
Nigel Vernon	Staff Representative	Elected 2019	2022
Faraj Abbasi	Student Representative	Elected 2021	2022

CHRISTCHURCH BOYS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Christchurch Boys' High School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

MICHAEL JAMES SINGHETTO

Full Name of Board Chairperson



Signature of Board Chairperson

Date: 6 SEPT 2022

Nicholas Charles Hill

Full Name of Headmaster



Signature of Headmaster

Date: 6 9 22

Christchurch Boys' High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	12,644,864	12,641,970	11,705,773
Locally Raised Funds	3	2,444,117	2,258,612	2,129,394
Interest Income		58,184	56,000	148,243
Gain on Sale of Property, Plant and Equipment		64,337	-	-
Hostel	4	2,197,934	2,210,184	2,025,763
International Students	5	485,636	573,181	741,370
		17,895,072	17,739,947	16,750,543
Expenses				
Locally Raised Funds	3	1,165,496	1,136,341	977,546
Hostel	4	1,862,454	2,029,296	1,885,669
International Students	5	379,023	355,484	414,834
Learning Resources	6	9,822,208	10,020,577	9,462,222
Administration	7	938,461	928,745	915,622
Finance		4,190	7,500	5,716
Property	8	2,848,736	2,904,348	1,993,848
Depreciation	13	634,665	596,000	541,186
Loss on Disposal of Property, Plant and Equipment		32,023	-	3,418
		17,687,256	17,978,291	16,200,061
Net Surplus / (Deficit) for the year		207,816	(238,344)	550,482
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		207,816	(238,344)	550,482

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



Christchurch Boys' High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		19,359,337	18,570,510	18,808,855
Total comprehensive revenue and expense for the year		207,816	(238,344)	550,482
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		19,567,153	18,332,166	19,359,337
Retained Earnings		17,395,501	16,160,514	17,187,685
Reserves		2,171,652	2,171,652	2,171,652
Equity at 31 December		19,567,153	18,332,166	19,359,337

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.

Reserves

Building Fund

Opening Balance	294,204	294,204	294,204
Movement this year	-	-	-
Closing Balance	294,204	294,204	294,204

Insurance Proceeds Fund

Opening Balance	1,877,448	1,877,448	1,837,215
Movement this year	-	-	40,233
Closing Balance	1,877,448	1,877,448	1,877,448

Total Reserves

2,171,652	2,171,652	2,171,652
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Reserved equity comprises funds that have been received by the School for a specific purpose. The School guarantees to hold sufficient monies to enable the funds to be used for their intended purpose at any time.

These funds arose from school building donations and insurance proceeds from earthquake claims. These funds are held for use solely on school buildings as determined by the Board of Trustees.

The School is not required to repay these funds.



Christchurch Boys' High School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	9	949,045	843,350	1,274,521
Accounts Receivable	10	745,589	663,309	663,309
GST Receivable		38,534	95,893	95,893
Prepayments		107,187	71,888	71,888
Inventories	11	5,270	4,333	4,333
Investments	12	5,093,213	5,227,847	5,227,847
		<u>6,938,838</u>	<u>6,906,620</u>	<u>7,337,791</u>
Current Liabilities				
Accounts Payable	14	1,158,045	1,361,700	1,361,700
Revenue Received in Advance	15	243,904	448,594	448,594
Provision for Cyclical Maintenance	16	121,600	155,000	155,000
Finance Lease Liability	17	37,155	34,021	34,021
Funds held in Trust	18	247,537	437,144	437,144
		<u>1,808,241</u>	<u>2,436,459</u>	<u>2,436,459</u>
Working Capital Surplus/(Deficit)		5,130,597	4,470,161	4,901,332
Non-current Assets				
Investments	12	33,368	38,312	38,312
Property, Plant and Equipment	13	14,580,465	14,008,726	14,604,726
		<u>14,613,833</u>	<u>14,047,038</u>	<u>14,643,038</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	112,331	178,182	178,182
Finance Lease Liability	17	64,946	6,851	6,851
		<u>177,277</u>	<u>185,033</u>	<u>185,033</u>
Net Assets		<u>19,567,153</u>	<u>18,332,166</u>	<u>19,359,337</u>
Equity		<u>19,567,153</u>	<u>18,332,166</u>	<u>19,359,337</u>

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



Christchurch Boys' High School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		2,810,816	2,818,225	3,062,426
Locally Raised Funds		2,395,202	2,258,612	2,101,464
Hostel		2,193,434	2,210,184	2,011,091
International Students		278,644	573,181	701,078
Goods and Services Tax (net)		57,359	-	(89,546)
Payments to Employees		(2,771,936)	(2,785,040)	(3,005,135)
Payments to Suppliers		(4,647,470)	(4,684,859)	(3,725,865)
Interest Paid		(4,190)	(7,500)	(5,716)
Interest Received		54,247	56,000	172,951
Net cash from/(to) Operating Activities		366,106	438,803	1,222,748
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		68,099	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(667,733)	-	(848,113)
Purchase of Investments		(4,499,996)	-	780,921
Proceeds from Sale of Investments		4,639,574	-	-
Net cash from/(to) Investing Activities		(460,056)	-	(67,192)
Cash flows from Financing Activities				
Finance Lease Payments		(41,920)	-	(50,572)
Funds Administered on Behalf of Third Parties		(189,606)	-	(235,010)
Net cash from/(to) Financing Activities		(231,526)	-	(285,582)
Net increase/(decrease) in cash and cash equivalents		(325,476)	438,803	869,974
Cash and cash equivalents at the beginning of the year	9	1,274,521	404,547	404,547
Cash and cash equivalents at the end of the year	9	949,045	843,350	1,274,521

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.



Christchurch Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Christchurch Boys' High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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



Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.



g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools 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.

h) Inventories

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

i) 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.

The Board holds shares in Foodstuffs (SI) Ltd. The shares are redeemable preference shares issued on opening a trading account with Foodstuffs. They cannot be redeemed whilst the Board remains trading with Foodstuffs. The Board has received an exemption from the Ministry of Education to hold these shares.

The Te Kura Trust Foundation holds prize capital funds for investment on behalf of the school. The Board did not obtain Ministry of Education approval prior to transferring funds and is in breach of section 154 of the Education and Training Act 2020.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–50 years
Board Owned Buildings	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value



k) 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.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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.

o) 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.

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.



q) Financial Instruments

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

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

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

r) 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.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	2,644,404	2,732,225	2,843,833
Teachers' Salaries Grants	8,014,235	8,014,235	7,560,714
Use of Land and Buildings Grants	1,809,510	1,809,510	1,107,633
Other MoE Grants	137,325	55,000	147,303
Other Government Grants	39,390	31,000	46,290
	<u>12,644,864</u>	<u>12,641,970</u>	<u>11,705,773</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	619,488	623,832	606,723
Curriculum related Activities - Purchase of goods and services	145,665	140,955	140,057
Fees for Extra Curricular Activities	776,594	691,155	621,295
Trading	282,815	320,000	217,568
Fundraising & Community Grants	266,518	180,000	140,471
Other Revenue	353,037	302,670	403,280
	<u>2,444,117</u>	<u>2,258,612</u>	<u>2,129,394</u>
Expenses			
Extra Curricular Activities Costs	916,138	877,962	773,401
Trading	247,798	253,379	201,025
Fundraising and Community Grant Costs	1,560	5,000	3,120
Other Locally Raised Funds Expenditure	-	-	-
	<u>1,165,496</u>	<u>1,136,341</u>	<u>977,546</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>1,278,621</u>	<u>1,122,271</u>	<u>1,151,848</u>

Donations includes \$43,000 from CBHS PTA to assist with the purchase of two replacement school vans.



4. Hostel Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
Hostel Financial Performance			
Hostel Full Boarders	137	135	134
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Revenue	\$	\$	\$
Hostel Fees	1,938,966	1,986,541	1,696,033
Other Revenue	258,968	223,643	329,730
	2,197,934	2,210,184	2,025,763
Expenses			
Administration	62,458	57,600	59,484
Property	193,017	249,990	215,059
Provision for Future Maintenance	150,000	150,000	99,996
Depreciation	124,693	150,000	129,154
Employee Benefit - Salaries	846,465	818,206	912,971
Other Hostel Expenses	485,821	603,500	469,005
	1,862,454	2,029,296	1,885,669
<i>Surplus/ (Deficit) for the year Hostel</i>	335,480	180,888	140,094

5. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	34	39	50
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Revenue	\$	\$	\$
International Student Fees	485,636	573,181	741,370
Expenses			
Student Recruitment	15,203	9,460	10,791
International Student Levy	15,257	14,930	12,071
Employee Benefit - Salaries	301,146	277,994	313,583
Other Expenses	47,417	53,100	78,389
	379,023	355,484	414,834
<i>Surplus/ (Deficit) for the year International Students</i>	106,613	217,697	326,536



6. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	743,575	826,216	749,447
Information and Communication Technology	133,401	153,349	133,248
Library Resources	13,796	18,020	12,782
Employee Benefits - Salaries	8,851,341	8,909,992	8,523,639
Staff Development	80,095	113,000	43,106
	9,822,208	10,020,577	9,462,222

7. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	11,650	9,000	8,965
Board Fees	3,790	7,080	6,520
Board Expenses	108,633	55,120	52,630
Communication	36,888	46,200	96,218
Consumables	28,280	58,000	52,157
Employee Benefits - Salaries	649,604	686,345	604,030
Insurance	55,516	62,000	54,882
Service Providers, Contractors and Consultancy	44,100	5,000	40,220
	938,461	928,745	915,622



8. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Caretaking and Cleaning Consumables	\$ 13,627	\$ 17,500	\$ 12,148
Consultancy and Contract Services	493,521	475,000	415,550
Grounds	19,204	34,000	6,757
Heat, Light and Water	192,296	200,000	171,868
Rates	68,049	60,000	52,847
Repairs and Maintenance	111,991	172,600	101,568
Use of Land and Buildings	1,809,510	1,809,510	1,107,633
Security	31,136	29,000	23,381
Employee Benefits - Salaries	109,402	106,738	102,096
	<u>2,848,736</u>	<u>2,904,348</u>	<u>1,993,848</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

9. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Accounts	\$ 949,045	\$ 843,350	\$ 1,274,521
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>949,045</u>	<u>843,350</u>	<u>1,274,521</u>

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



10. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	83,003	27,286	27,286
Receivables from the Ministry of Education	10,303	-	-
Interest Receivable	15,858	11,921	11,921
Teacher Salaries Grant Receivable	636,425	624,102	624,102
	<u>745,589</u>	<u>663,309</u>	<u>663,309</u>
Receivables from Exchange Transactions	17,261	39,207	39,207
Receivables from Non-Exchange Transactions	728,328	624,102	624,102
	<u>745,589</u>	<u>663,309</u>	<u>663,309</u>

11. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Hostel	3,082	2,371	2,371
Canteen	2,188	1,962	1,962
	<u>5,270</u>	<u>4,333</u>	<u>4,333</u>

12. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	5,093,213	5,227,847	5,227,847
Non-current Asset			
Foodstuffs (SI) Limited	10,613	15,557	15,557
Te Kura Trust	20,755	20,755	20,755
Canterbury Education Services Society Limited	2,000	2,000	2,000
Total Investments	<u>5,126,581</u>	<u>5,266,159</u>	<u>5,266,159</u>



13. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	6,955,000	-	-	-	-	6,955,000
Buildings	2,751,575	-	(36,036)	-	(66,915)	2,648,624
Building Improvements	2,871,013	74,290	-	-	(141,434)	2,803,869
Furniture and Equipment	1,544,547	420,432	(6,273)	-	(349,228)	1,609,478
Information and Communication Technology	349,778	69,413	(1,408)	-	(142,740)	275,043
Motor Vehicles	9,707	107,848	(4,969)	-	(10,158)	102,428
Artwork	82,660	-	-	-	-	82,660
Leased Assets	37,449	103,150	(345)	-	(39,655)	100,599
Library Resources	2,997	9,090	(94)	-	(9,229)	2,764
Balance at 31 December 2021	14,604,726	784,223	(49,125)	-	(759,359)	14,580,465

The net carrying value of equipment held under a finance lease is \$100,599 (2020: \$37,449).

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land	6,955,000	-	6,955,000	6,955,000	-	6,955,000
Buildings	3,362,436	(713,812)	2,648,624	3,424,657	(673,082)	2,751,575
Building Improvements	4,281,980	(1,478,111)	2,803,869	4,420,807	(1,549,794)	2,871,013
Furniture and Equipment	3,396,426	(1,786,948)	1,609,478	5,760,913	(4,216,366)	1,544,547
Information and Communication Technology	1,093,413	(818,370)	275,043	2,345,065	(1,995,287)	349,778
Motor Vehicles	205,771	(103,343)	102,428	233,330	(223,623)	9,707
Artwork	82,660	-	82,660	82,660	-	82,660
Leased Assets	284,698	(184,099)	100,599	181,549	(144,100)	37,449
Library Resources	202,284	(199,520)	2,764	199,419	(196,422)	2,997
Balance at 31 December	19,864,668	(5,284,203)	14,580,465	23,603,400	(8,998,674)	14,604,726



14. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Creditors	\$ 236,935	\$ 405,935	\$ 405,935
Accruals	150,831	169,596	169,596
Employee Entitlements - Salaries	677,102	682,144	682,144
Employee Entitlements - Leave Accrual	93,177	104,025	104,025
	<u>1,158,045</u>	<u>1,361,700</u>	<u>1,361,700</u>
Payables for Exchange Transactions	1,130,825	1,324,057	1,324,057
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	27,220	37,643	37,643
	<u>1,158,045</u>	<u>1,361,700</u>	<u>1,361,700</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
International Student Fees	\$ 203,175	\$ 410,167	\$ 410,167
Hostel Fees	29,000	33,500	33,500
Other Revenue	11,729	4,927	4,927
	<u>243,904</u>	<u>448,594</u>	<u>448,594</u>



16. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	333,182	333,182	334,539
Increase/ (decrease) to the Provision During the Year	150,000	-	99,996
Use of the Provision During the Year	(249,251)	-	(101,353)
Provision at the End of the Year	<u>233,931</u>	<u>333,182</u>	<u>333,182</u>
Cyclical Maintenance - Current	121,600	155,000	155,000
Cyclical Maintenance - Term	112,331	178,182	178,182
	<u>233,931</u>	<u>333,182</u>	<u>333,182</u>

17. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	44,561	35,954	35,954
Later than One Year and no Later than Five Years	70,469	7,241	7,241
Future Finance Charges	(12,929)	(2,323)	(2,323)
	<u>102,101</u>	<u>40,872</u>	<u>40,872</u>
Represented by			
Finance lease liability - Current	37,155	34,021	34,021
Finance lease liability - Term	64,946	6,851	6,851
	<u>102,101</u>	<u>40,872</u>	<u>40,872</u>



18. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 247,537	\$ 437,144	\$ 437,144
	<u>247,537</u>	<u>437,144</u>	<u>437,144</u>

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

19. 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.



20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	3,790	6,520
<i>Leadership Team</i> Remuneration Full-time equivalent members	935,264 7	901,762 6.75
Total key management personnel remuneration	939,054	908,282

There are 8 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (2 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	210 - 220
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	20.00	14.00
110 - 120	5.00	4.00
120 - 130	4.00	1.00
	29.00	19.00

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



21. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total Number of People	\$26,500 2	\$6,121 2

22. Contingencies

The Board is aware of a claim alleging a breach of contract. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter. In the unlikely event of an unsuccessful outcome, maximum liability has been estimated to be \$20,000 (2020: Nil).

Holidays Act Compliance – schools payroll

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

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

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

Cyclical Maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the Land, Buildings and other facilities on the School site. The School is part of the Christchurch Schools Rebuild Programme which will result in the School's Buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintainance required on the School's buildings so no cyclical maintainance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

The cyclical maintenance requirements for the hostel are known and can be reliably estimated, therefore this provision continues to be recognised in the Statement of Financial Position.



23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2020: Nil)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of Photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	35,509	56,490
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>35,509</u>	<u>56,490</u>

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	949,045	843,350	1,274,521
Receivables	745,589	663,309	663,309
Investments - Term Deposits	5,093,213	5,227,847	5,227,847
Total Financial assets measured at amortised cost	<u>6,787,847</u>	<u>6,734,506</u>	<u>7,165,677</u>

Financial liabilities measured at amortised cost

Payables	1,130,825	1,324,057	1,324,057
Finance Leases	102,101	40,872	40,872
Total Financial Liabilities Measured at Amortised Cost	<u>1,232,926</u>	<u>1,364,929</u>	<u>1,364,929</u>

25. Events After Balance Date

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



26. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

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





INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Christchurch Boys' High School (the School). The Auditor-General has appointed me, Anthony Smith, 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 2 to 23, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 6 September 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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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 information included on page 1 to 23 , 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.



Anthony Smith
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Analysis of Variance 2021

Strategic Priorities	Priority actions	Success Indicators	What was achieved	Analysis	Future Steps
<p>Leading culture.</p> <p>Our culture is driven by positivity and integrity and enables the school community to work together with aroha.</p>	<ol style="list-style-type: none"> Staff promote and are accountable to our CBHS staff culture Deliver a leadership programme for middle leaders 	<ol style="list-style-type: none"> Staff culture score in Have Your Say Survey is >65% (November) 18 staff complete leadership programme (October) 	<p>Ask Your Team score</p> <p>MLD programme completed by 22 staff</p>	<p>Previous work on inclusivity, culture and leadership was an effective insulator to “protest” as was robustness of relationship between board, leadership and community.</p> <p>Bot staff survey and MLD indicated a greater desire for accountability across the school culture.</p> <p>MLD gave permission for middle leaders to lead.</p> <p>Culture impacted negatively by unprofessionalism of some MOE staff.</p> <p>Staffing decisions have been driven by culture and this has had a positive impact.</p> <p>Professionalism and empathy of COVID 19 response a positive</p> <p>Mismanagement of rebuild and resulting separation of school has had a negative cultural impact that was magnified by COVID 19 impacts on school events such as assemblies, prize giving’s and co-curricular activities. At least one staff member has cited the move out of the Mian Block and lack of certainty on return as the reason for their resignation</p>	<p>SLT ‘Road map’</p> <p>Continuation and extension of leadership training</p> <p>Invitation issued to Secretary of Education to build a construction and trusting relationship with CBHS</p> <p>Deliberate focus on events, activities e.g. assembly, house competition to make up for rebuild dislocation and Covid impact</p> <p>Continued deliberate efforts by SLT and Deans to work in Caddick Caldwell to be enhanced by ‘hubs’ in these buildings</p> <p>Continue to seek transparency re rebuild decision making from MOE</p>
<p>Deliberate Teaching and Learning.</p> <p>We are purposeful and deliberate in our teaching of academic</p>	<ol style="list-style-type: none"> Mentoring of SLT to intentionally focus on improving teaching and learning through targeted observation, feedback and coaching to 	<ol style="list-style-type: none"> Student voice in targeted Reading Plus classes shows improved reading confidence) (May, October) 	<p>A higher percentage of students showing eASTTle reading growth were in targeted classes</p>	<p>Presence of SLT in teaching spaces enhanced by new Caddick and Caldwell buildings</p>	<p>“Road map developed’ to enhance middle leadership coaching and mentoring</p>

Strategic Priorities	Priority actions	Success Indicators	What was achieved	Analysis	Future Steps
<p>skills and character both in and outside of the classroom.</p>	<p>increase the quantity and quality of deliberate teaching interactions.</p> <p>2. Literacy is supported through Reading Plus and Teacher Aides in targeted classes</p>	<p>2. E-Atstle data shows accelerated reading growth in targeted Reading Plus classes (November).</p> <p>Student voice shows that students know why they are doing activities in class (July).</p>	<p>Students are able to explain the purpose of classroom activities.</p>	<p>Effect of “literacy tail” now evident in Senior School</p> <p>Leadership and BOT focus impacted by Covid, rebuild and MOE behaviour</p>	<p>There was marked increase in voids in 2021 e.g. Scholarship and in NCEA we went from XXX to XXX. This culture is to be addressed in 2022.</p>
<p>Resilient Relationships.</p> <p>Relationships across the school community are purposeful. They are based on respect and developed through learning conversations</p>	<p>1. Kaitiaki classes have a consistency of delivery and high quality of direction. Kaitiaki know their students, discuss values, provide support and reinforce the CBHS strategy.</p> <p>2. Deans lead PD for Kaitiaki on PCSchool data.</p> <p>3. Clear messaging and aligned practise regarding the purpose of co-curricular activities</p>	<p>1. Student data shows that the majority of students report that their Kaitiaki know them well (April, October)</p> <p>2. All teaching staff and most nonteaching staff provide evidence of working alongside students outside of classroom settings (November)</p> <p>3. Over 75% of community members indicate that CBHS practice in co-curricular activities aligns with the BOT’s policy and the Code of Conduct (September)</p>	<p>Ask Your Team score of 67% for whether Kaitiaki knows students well. The score for the questions I have adults I can go to if need help was 72%</p> <p>Increased participation of staff in co-curricular activities including new groups such as “Big Ideas, QSA and Rock Appreciation”</p> <p>Co-curricular code of conduct promoted and implemented. Consistency could be improved and some resistance</p>	<p>Some impact from lockdown on Kaitiaki knowing students all student well being scores in survey improved from 2020 which was through deliberate work of SLT, Deans and Teachers on this. The challenges faced re violence against females could have been a hurdle to these scores so result is particularly positive.</p> <p>Improved communication needed between Deans and co-curricular staff. Isolation due to rebuild does make our jobs more difficult.</p>	<p>Continue to address culture in 2022. Theme of accountability runs through this and SLT Road Map (conversation check points) is a crucial step in this process.</p> <p>Further promotion of co – curricular code of conduct and greater consistency of implementation</p>
<p>Staff Development</p> <p>Staff are empowered and supported to adapt and lead with humanity in a changing world.</p>	<p>1. A set of ICT staff competencies is developed and taught.</p> <p>2. Staff PD aligns with strategy, has an element of choice and includes ICT, building relationships (Kaitiaki) and behaviour management.</p>	<p>1. Teacher appraisal shows evidence of competency in ICT and relationship building through deliberate learning conversations (November)</p> <p>Assistant Principal of Teaching and Learning is trained in 8people (August)</p>	<p>Feedback on staff PD highly positive, staff positive about quality and choice.</p> <p>Little practical progress made with NCEA renewal</p>	<p>NCEA renewal poorly implemented by MOE. Training material promoted a philosophy but no assessment materials were prepared. Change model professional development has been based on an on-line module system. Unfortunately, across the TOD in 2021 these modules became</p>	<p>Staff to be given time for NCEA renewal work</p> <p>SLT “road map’ to enhance mentoring of staff.</p>

Strategic Priorities	Priority actions	Success Indicators	What was achieved	Analysis	Future Steps
	<p>3. The 8people programme is introduced to improve individualised mentoring of and feedback to teachers</p>		<p>8 People training completed</p>	<p>very repetitive and gave the impression of a holding pattern with little meaningful progress. CBHS staff have generally been quite positively tolerant of the MOE resources, and we have increasingly adapted and adjusted how we have worked with the MOE resources. This has included sharing guest speakers on Matauranga Maori in joint PD session with CGHS, utilising some MOE resources while not using others, and encouraging individual departments to identify their more specific needs. Interestingly, when making enquiries about the progress of the final version of the NZ Histories Curriculum and TODs for 2022, a lack of response from MOE was followed shortly thereafter by the announcement of delaying the RAS process by one year. We have set aside additional time for departments to work with RAS materials, but we have delayed this until after the first MOE/PPTA TOD scheduled for the start of Term Two. Individual departments are continuing though with exploration and trialling of Matauranga Maori content in aspects of their existing teaching and assessment as part of that preparation. CBHS has also been accepted into the NZQA Literacy and Numeracy Pilot for 2022 which will proceed despite the one-year delay overall.</p> <p>We struggled to get the 8 People training model off the ground. Although the progress we did make</p>	

Strategic Priorities	Priority actions	Success Indicators	What was achieved	Analysis	Future Steps
				<p>cost nothing in monetary terms, the model itself still has merit. BMM and WBM have 'tinkered' with the observation model which is very data heavy and technically driven in terms of how and what to observe. Different aspects of the model are worthwhile, and BMM has used some aspects of it in his overall observation protocols. At this stage, the awareness of it as a tool is sufficient on a case by case basis when working with staff.</p>	
<p>Future sustainability</p> <p>The school invests in its long-term sustainability. We act as stewards for current and future students so that they can benefit from high quality facilities and a wide curriculum.</p>	<ol style="list-style-type: none"> 1. Implement future provision for Adams House and other assets as per BDO modelling 2. Work alongside the Ministry of Education to ensure that the school redevelopment is able to completed as per entitlement and master plan 3. Identify areas for community support and maintain strong engagement with our community 	<ol style="list-style-type: none"> 1. Alongside MOE have a plan to secure entitlement funding (May) 2. Alongside Old Boys and PTA provide opportunities for community engagement (November) 3. High levels of newsletter engagement data (April) 	<p>Limited progress in school rebuild and no progress with transparency of funding, or MOE / consultant accountability</p> <p>Adams House “debt” to school to be repaid in 2022. Surplus for 2021</p> <p>Positive Old Boy events held</p> <p>Rebuild progress stalled and MOE attempting to reduce scope.</p>	<p>Lack of transparency in MOE process for funding and CBHS negatively impacted by fact of single sex high decile.</p>	<p>Community engagement central given lack of support from MOE. BOT as partners with community. Increased HM messaging to community and engagement with community on what diversity means for CBHS</p>

2021 NCEA RESULTS ANALYSIS

Once again, COVID based interruptions appear to have had an impact on data and analysis of that data, although Learning Recognition Credits appear to have had a lesser impact on CBHS students. However, individual HODs have noticed unusual patterns in some of their subject specific data that may have been driven by large scale use of Unexpected Event Grades in Auckland and Waikato (coupled with high rates of non-exam attendance in those same regions).

Although there is some disquiet amongst HODs around a perceived drop in endorsement rates in their individual subjects, this seems to be largely anecdotal to individual students (other than in Year 12). Our endorsement rates in Year 11 and Year 13 have remained reasonably stable (with ethnic based data variations), whereas Year 12 endorsement rates have clearly fallen, and for the first time fallen below the national rate of combined Merit/Excellence endorsement.

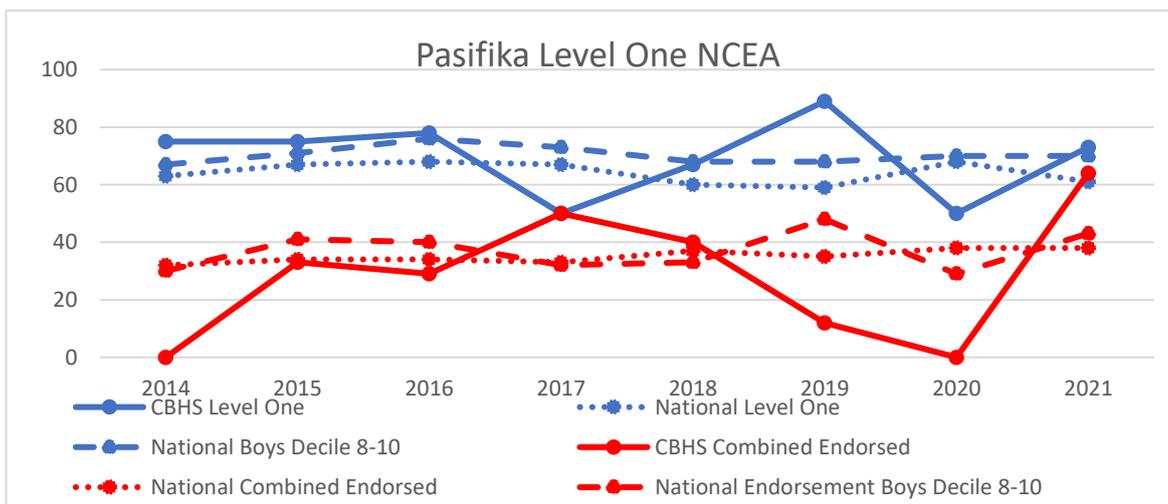
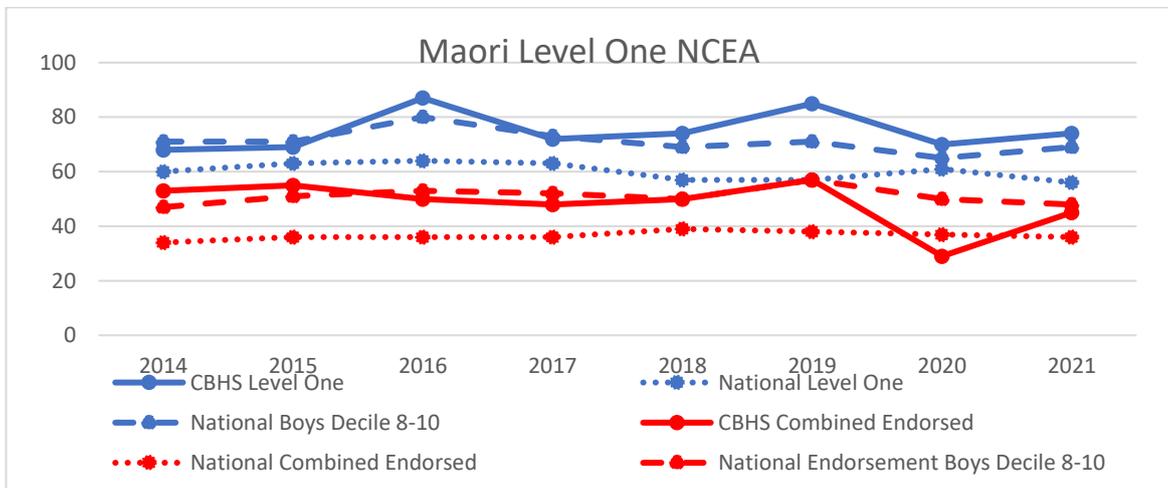
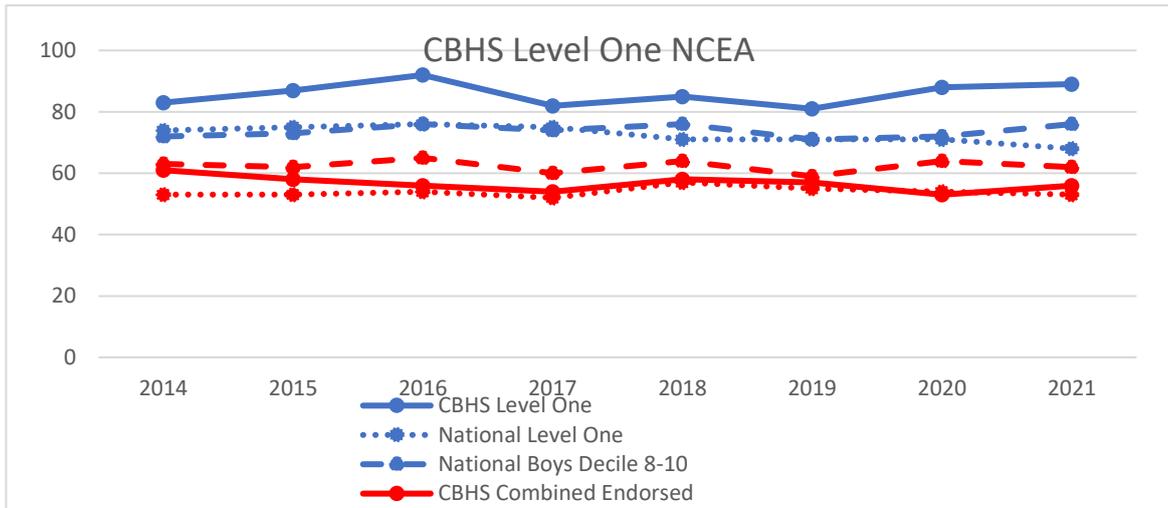
CBHS combined endorsement performance is statistically starting to show us falling to meet the national rates of combined endorsement. Year 12 has shown a significant fall in combined endorsement. This drop in endorsement has been particularly evident in Pasifika and Maori akonga at Level Two. The 2021 Year 12 Level Two cohort is the first cohort showing decreased literacy scores in Year 9 intake e-asTTle reading results that prompted the Reading Plus intervention. Although this cohort was able to sustain a reasonable academic performance at Level One in 2020, the academic gap to succeed at Year 12 in terms of higher literacy and thinking skills has potentially caused that cohort some issues as reflected in their performance data. Although they have performed quite well given their intake data in gaining Level Two, the higher order thinking required for endorsement has not recovered. As an example of their literacy struggles, that cohort when entering CBHS in Year 9, 74 students tested below their chronological age for reading. Almost the same number (76) have not yet gained University Entrance Literacy at the end of Year 12.

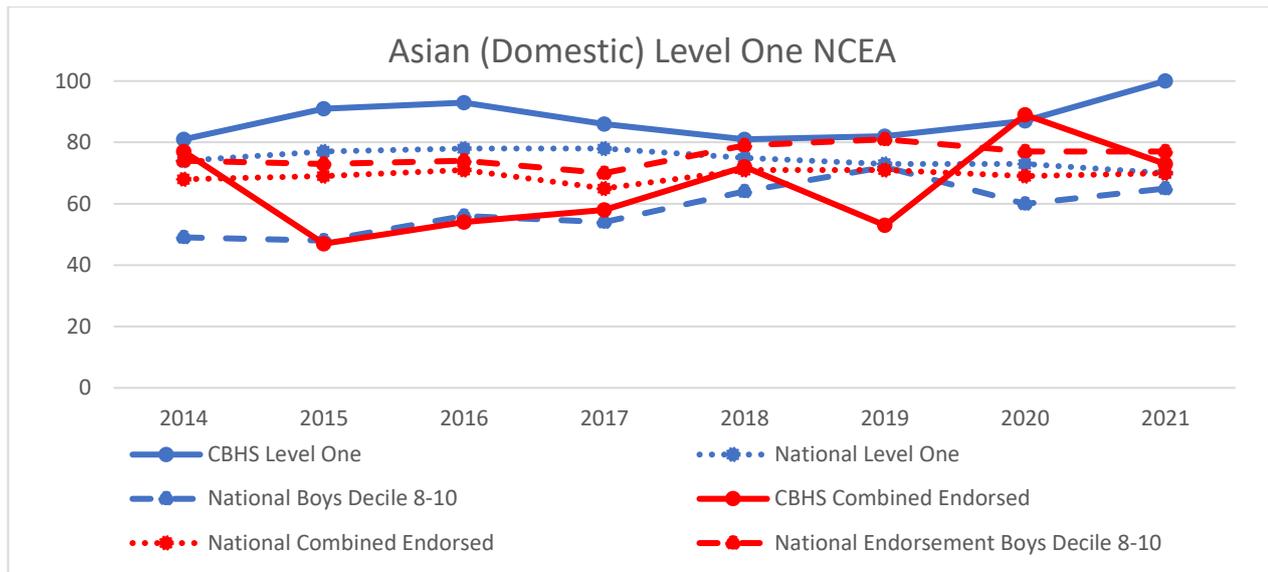
Students at CBHS continue to perform above national averages at all Levels of NCEA as whole cohorts at all levels including Level Two. Maori and Pasifika data does vary significantly compared to national data due to the small sample size.

Maori akonga at CBHS also perform above national averages for Maori but have shown lower rates of achievement when compared to the whole CBHS cohort at both Level 1 and 3 in 2021. Maori achievement at Level 2 in 2021 was comparable to the CBHS overall rate of achievement.

University Entrance at CBHS has traditionally slightly exceeded decile 8-10 boys schools' rates over the last few years. However, in 2021, this has fallen below that measure amongst our Year 13 cohort. However, we need to be cognisant that we are consistently experiencing close to one-fifth of Year 13 students selecting courses that would not enable them to gain University Entrance regardless of their results.

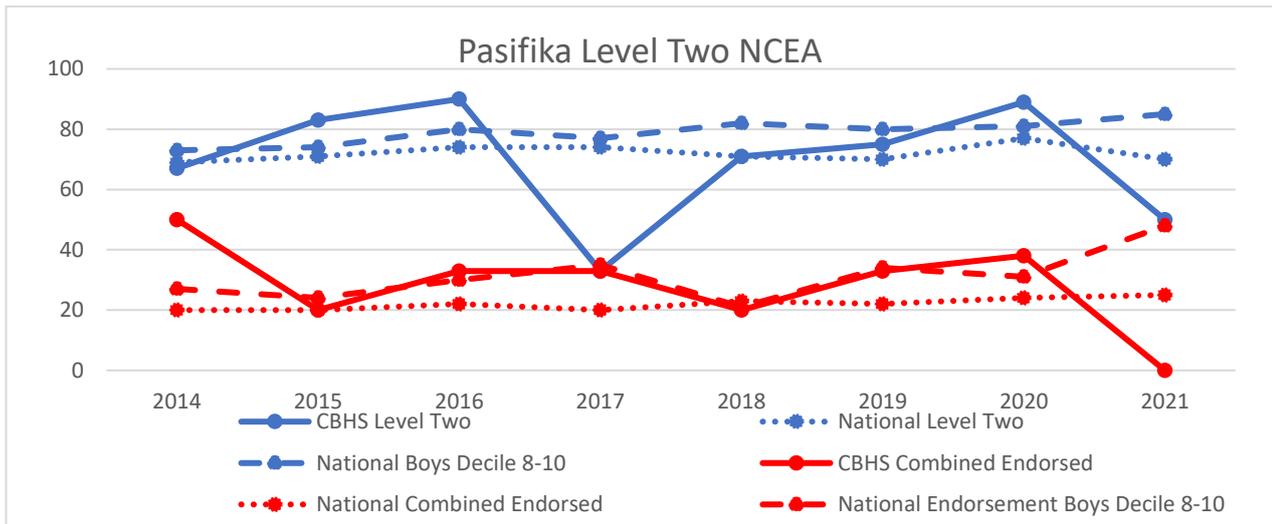
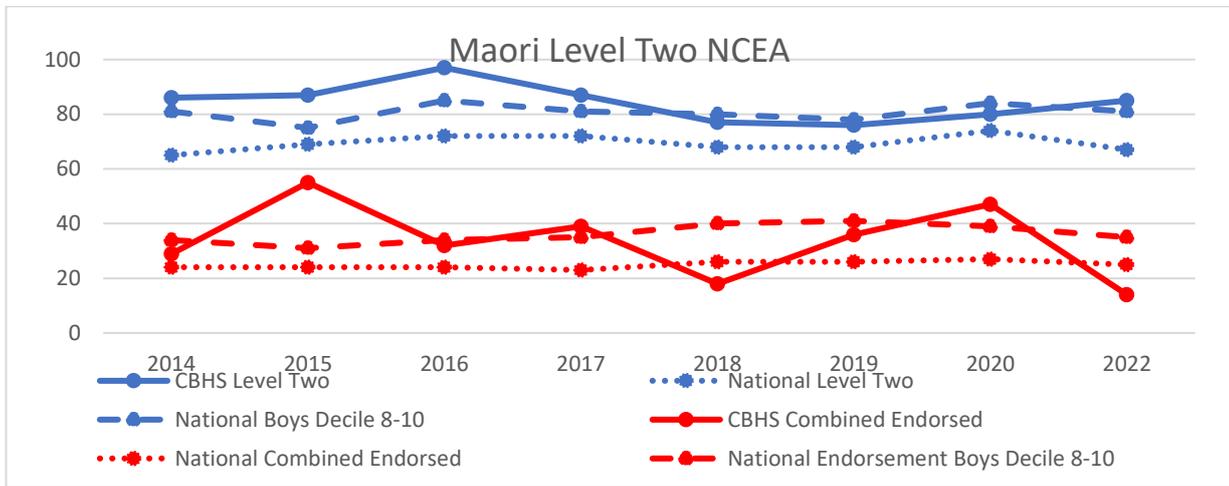
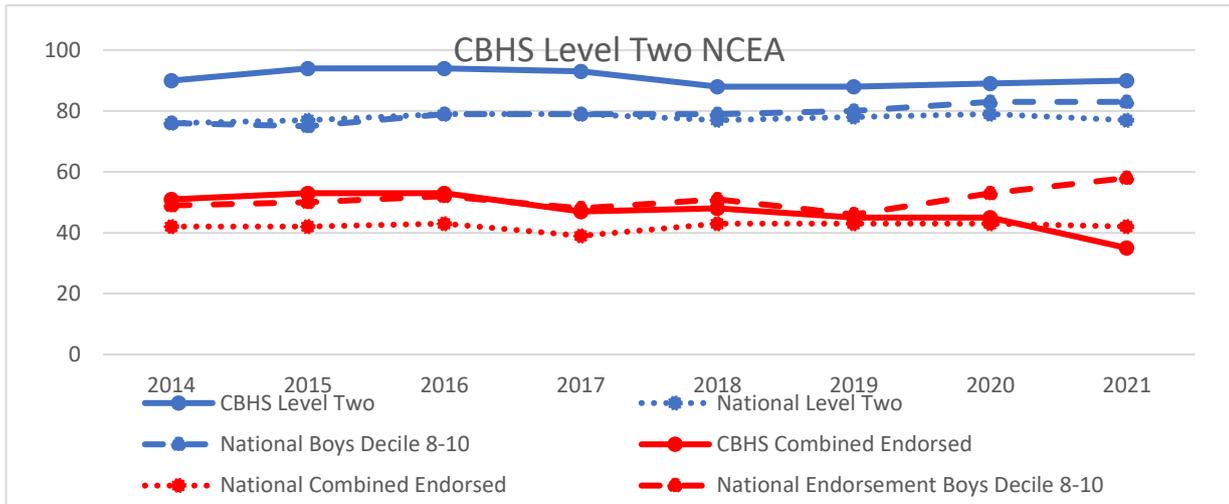
LEVEL ONE

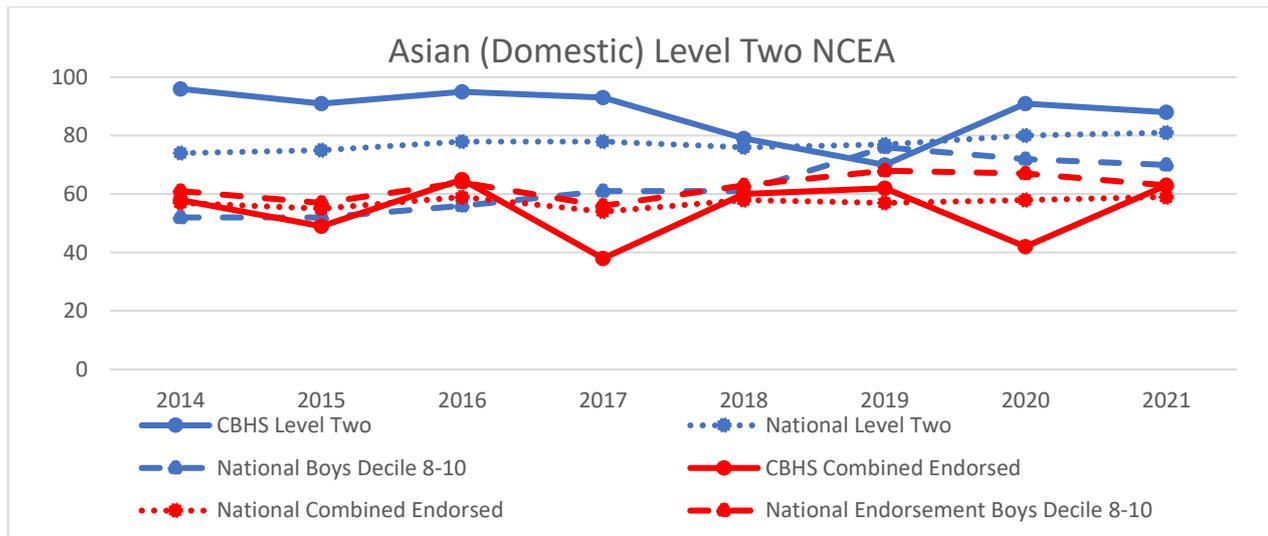




- **Level One overall results have again slightly improved in comparison to other cohorts recently, and that improvement is consistent across the three ethnic groups data. The combined endorsement rate has also improved in all ethnic groups except Asian domestic students.**
- **The main reason for not reaching Level One is failing to exceed 80 credits (or 72 in 2021 due to Covid LRCs) in most instances. 8 did not gain Literacy alone, and 7 did not gain Numeracy alone. 14 students did not gain Level One despite having both Literacy and Numeracy due to insufficient credits. These students have been identified and added to the Year 12 Dean’s academic risk register.**
- **Although Maori students have shown increases in both overall achievement and endorsement, and above national rates for Maori, they remain lower than the whole cohort rates of achievement.**

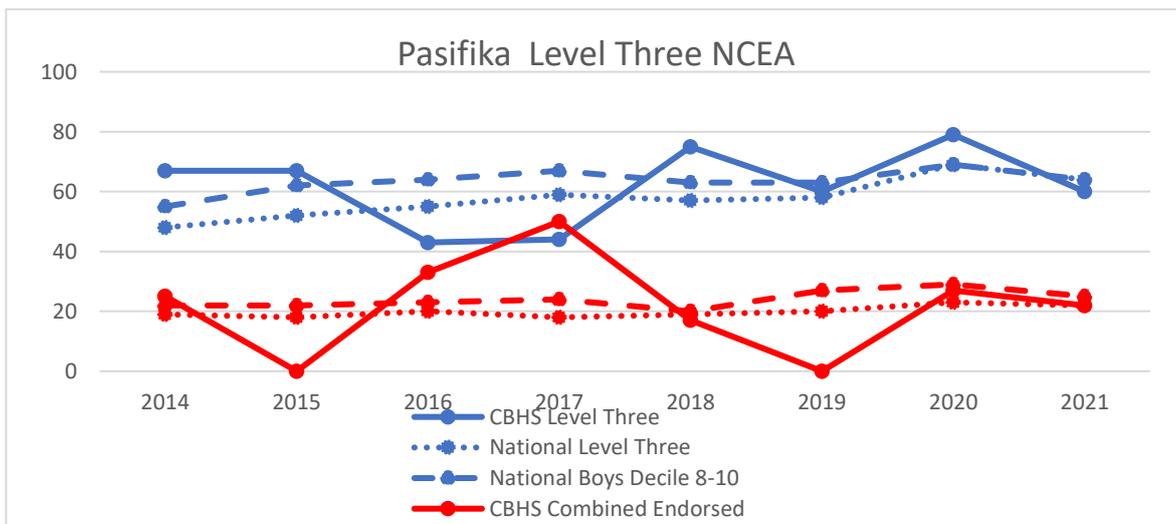
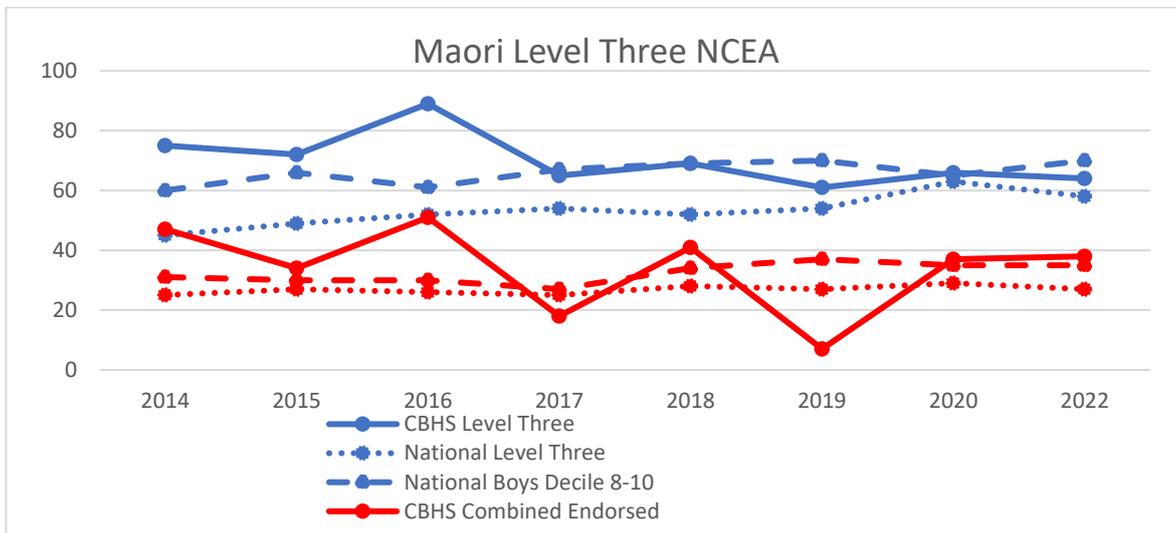
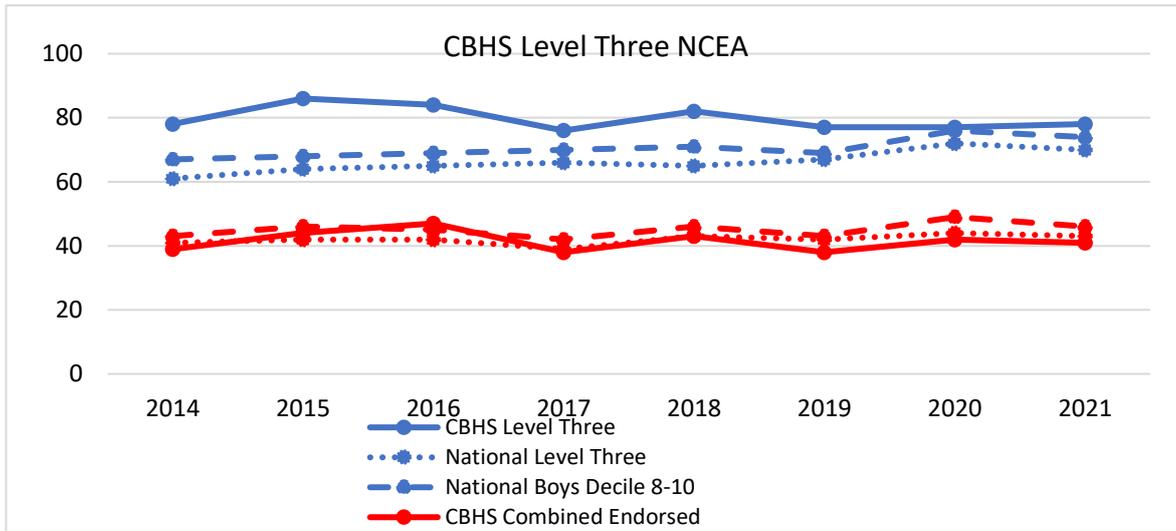
LEVEL TWO

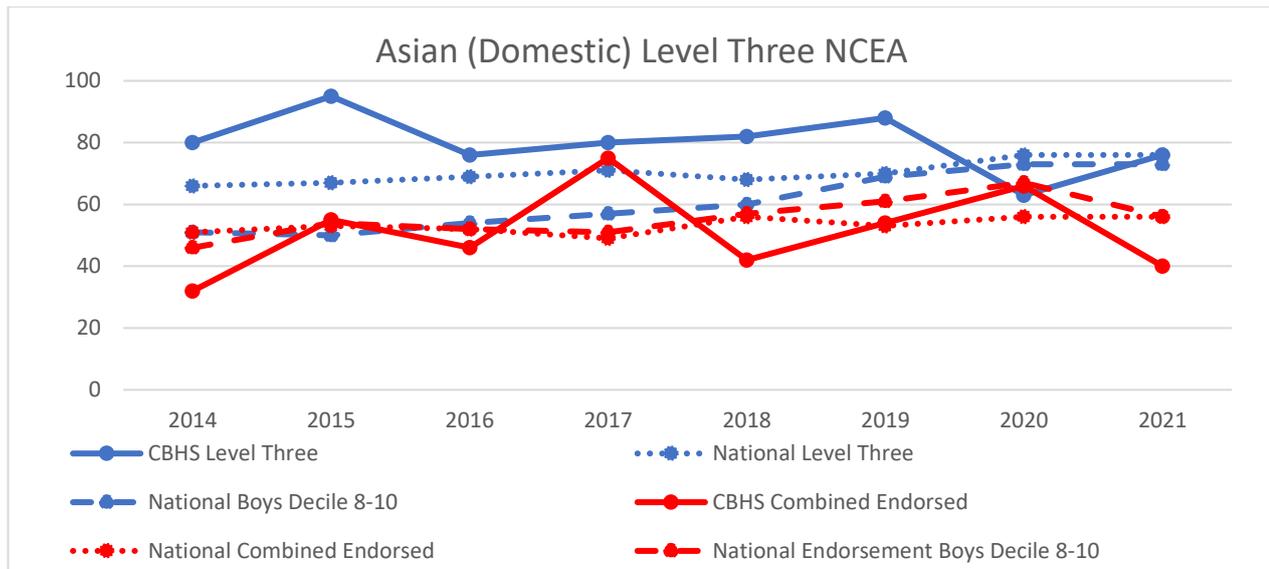




- **Level Two overall cohort achievement remains relatively stable. Last year 88% of this cohort gained Level One, while this year 90% of the same cohort has gained Level Two.**
- **Students that have returned to school this year; nine students have not gained Level Two, and five students have neither Level One nor Level Two**
- **The 2021 Year 12 Level Two cohort is the first cohort showing decreased literacy scores in Year 9 intake e-asTTle reading results that prompted the Reading Plus intervention. Although this cohort was able to sustain a reasonable academic performance at Level One in 2020, the academic gap to succeed at Year 12 in terms of higher literacy and thinking skills has potentially caused that cohort some issues as reflected in their endorsement data. Although they have performed quite well in gaining Level Two, the higher order thinking required for endorsement has not recovered.**
- **Endorsement rates for both Maori and Pasifika have shown significant falls albeit from small sample sizes. This is despite Maori showing slightly greater achievement of Level Two overall.**

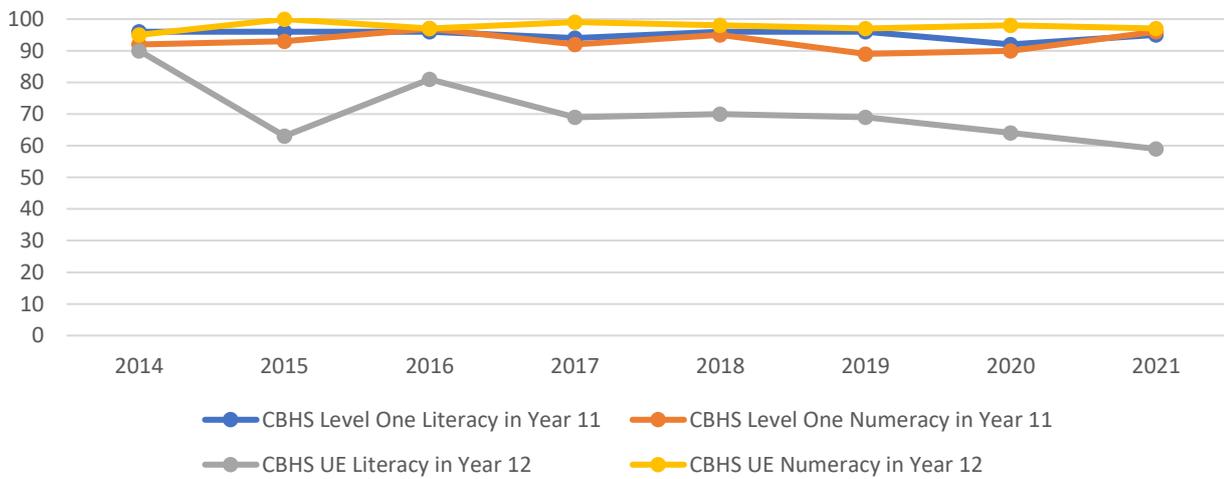
LEVEL THREE



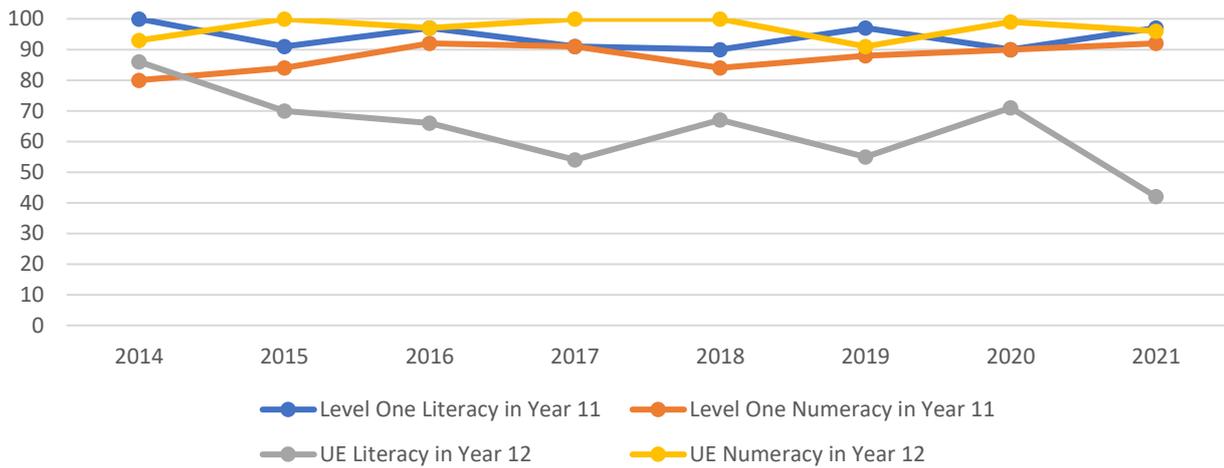


- **Level Three has shown some stability in 2020 and 2021 despite Covid interruptions.**
- **The data suggests that we consistently have a group of about 50 (50 in 2020 and 51 in 2021) students that do not gain Level Three each year in Year 13. Increasingly, UE is not the primary goal for a significant number of CBHS students entering Year 13.**
- **Of our Maori akonga (32 students), 11 did not gain Level Three. Encouragingly though, only two students finished CBHS without at least Level Two NCEA. Maori endorsement is also above comparable decile 8-10 boys schools.**
- **Pasifika data is based on nine students. Six gained Level Three.**

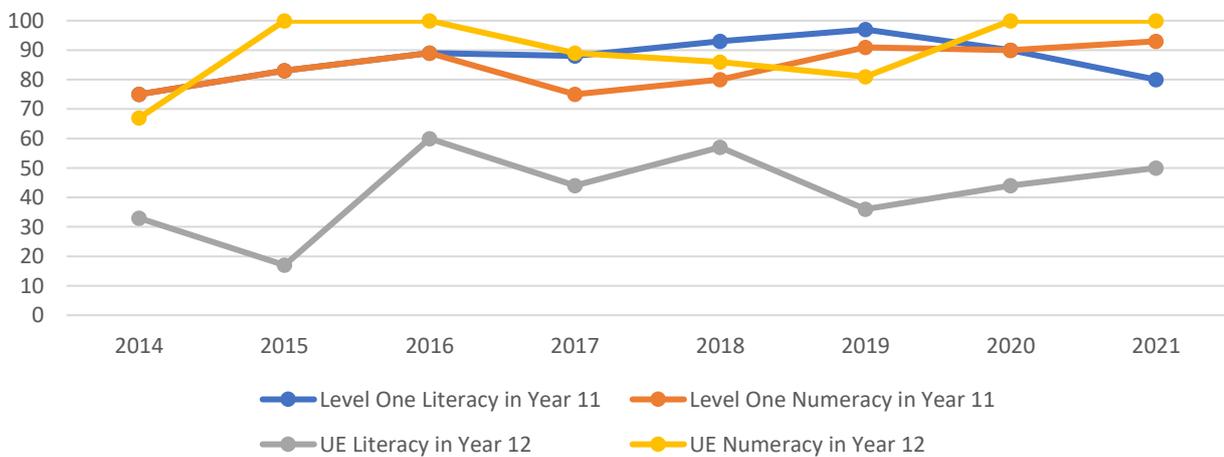
LITERACY and NUMERACY

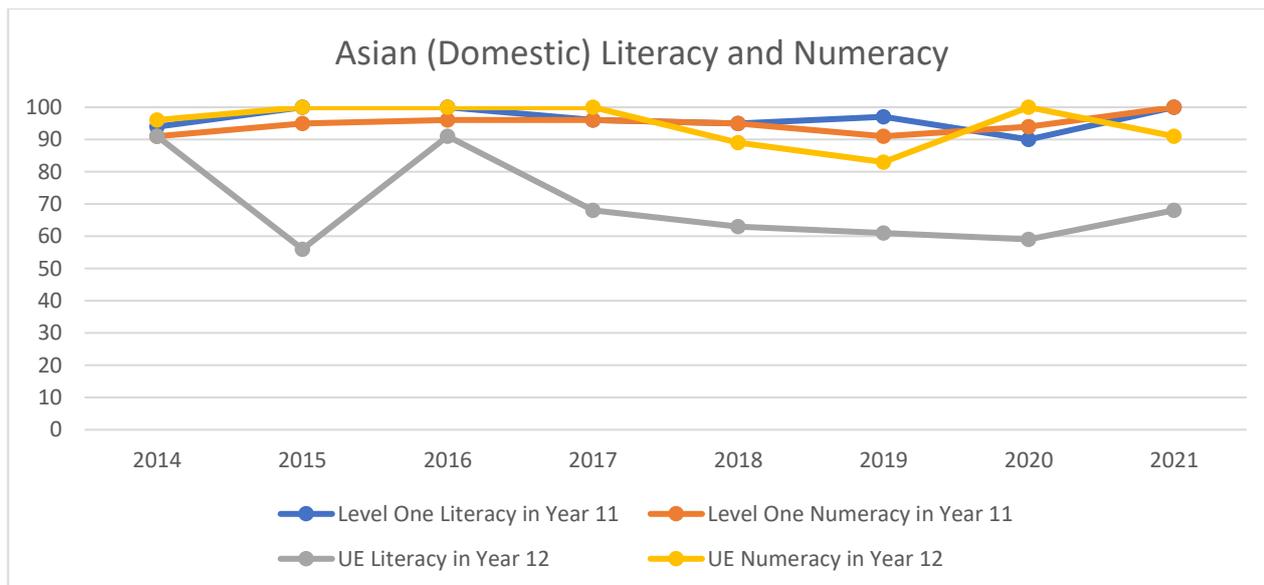


CBHS Maori Literacy and Numeracy

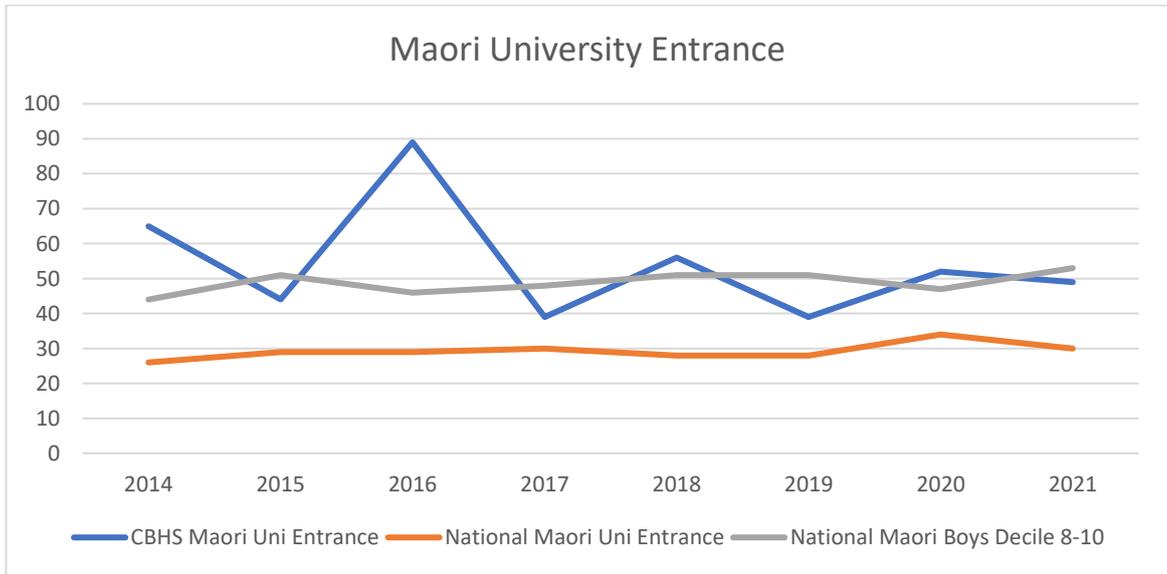
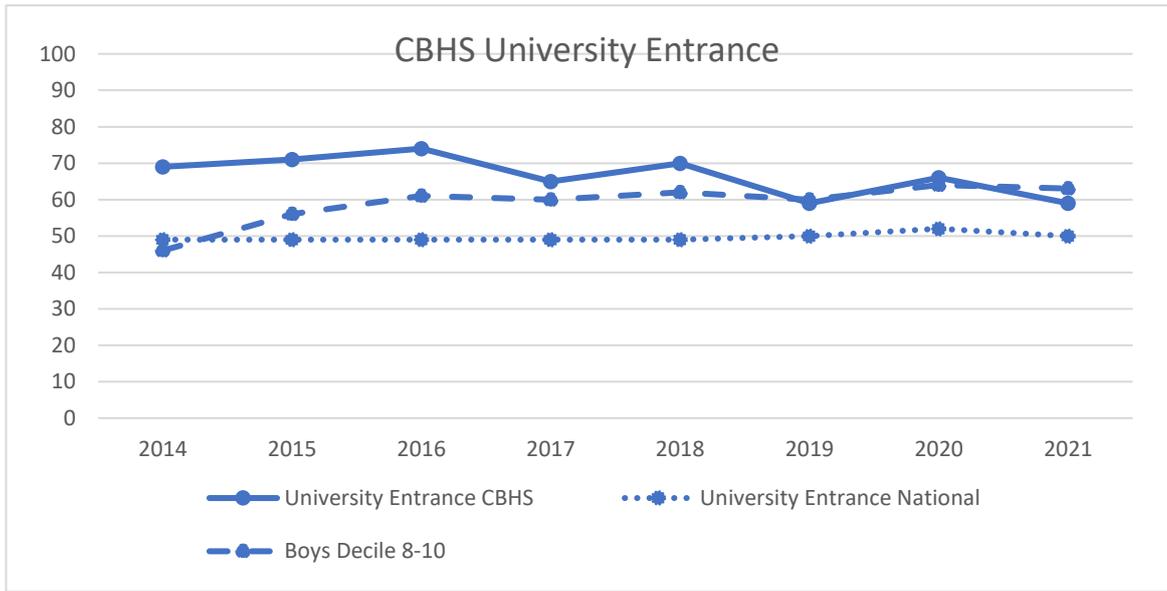


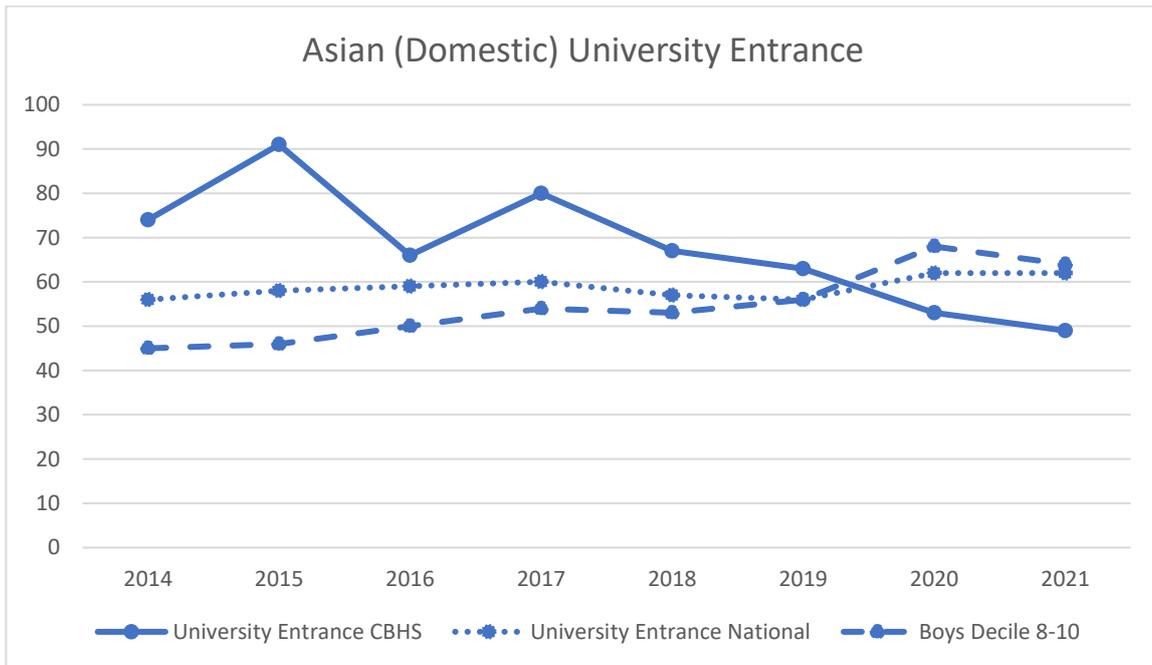
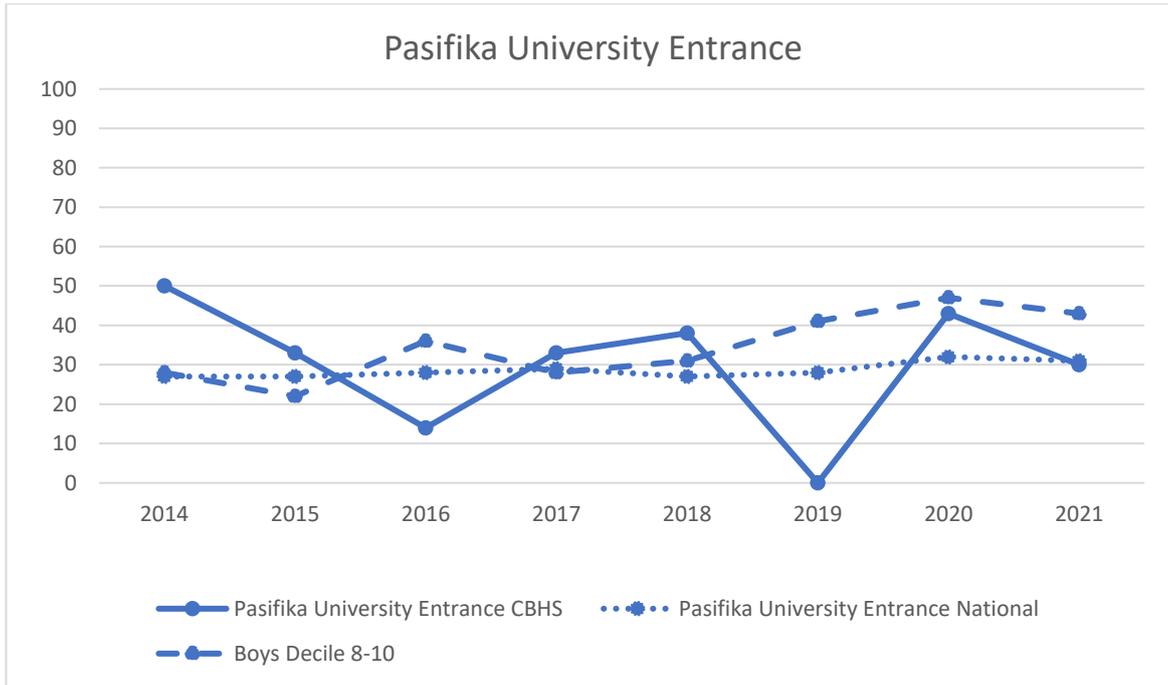
CBHS Pasifika Literacy and Numeracy





- The literacy issues we are facing are an obvious contributor to declining achievement of University Entrance Literacy by the end of Year 12.
- However, it is important to recognise that for many students, University Entrance Literacy is a two-year journey.
- Of students in Year 13 in 2021 (that remained at school for the whole academic year) only 21 did not gain Literacy. When we consider that in our Year 9 intakes, consistently 70-80 students begin CBHS reading below chronological age, this appears promising. And 10 of these 21 students were still able to gain Level Three NCEA.
- Only three students finished Year13 without Level One Literacy.
- One student ended Year 13 without Level One Numeracy.





- Of students that did not gain University Entrance overall
 - 24 students were because of their subject combinations
 - 11 students were because of University Entrance Literacy
 - 51 students did not gain Level Three.

Standards Not Attempted and Absences

The following table indicates the patterns in the number of standards Voided by students. NB the percentage of Voids is calculated excluding students that did not attend the exam. NB: that the absences are reported here as the number of standards (for example one student may account for two or three standards within a single examination).

Externals

NB: this data is collated based on NZQA rules around the treatment of Voids under their exam conditions.

Year	Total External Standards	Absent (Y)	Absence as %	Void (V)	Void as %
2017	8616	401	4.6%	729	8.4%
2018	8306	387	4.7%	668	8%
2019	7860	414	5.2%	509	6.5%
2020	7690	555	7.2%	669	8.7%
2021	7943	686	8.6%	942	11.9%

The most concerning statistic is when combining the Absence and Void rate in external exams which equates to one-fifth of standards not being attempted by our students.

Internals

As am less certain about the accuracy of this data, (as some staff may enter these as Not Achieved instead of Void) although it is reasonably consistent. However, that may be due to the consistency of individual staff.

Year	Total Internal Standards	Void (V)	Void as %
2017	16019	728	4.5%
2018	16558	634	3.8%
2019	15849	733	4.6%
2020	15235	558	3.7%
2021	16273	613	3.8%

During 2022, to try and test the accuracy of this internal assessment data, we will ensure our staff all follow the same process:

1. A student has been present in class and,
2. A student has received teaching in this standard and,
3. A student has had the opportunity to complete an assessment event and,
4. A student has not submitted or handed in any work, then...
5. The student grade is recorded as VOID by the teacher in the NCEA Result Entry system.
6. The HOD or TIC completes the second entry also as a VOID.

NB: When this data is sent to NZQA, a Void will convert to a Not Achieved grade in their NZQA results records.

2021 SCHOLARSHIPS

- 185 entries (110 entries in 2020)
- 104 absences (plus another 6 “standards not attempted”) compared to 51 absences in 2020
- 11 scholarships (21 in 2020 NB: in 2019 pre-Covid we gained 12 Scholarships)

Last Name	First Name	Subject	Mark Total	Out of Total Marks	Scholarship Outcome
Pierce	William	SCHL - Health and Physical Education	14	24	S
Scullion	Samuel	SCHL - Design	16	24	S
Pringle	Ryan	SCHL - English	14	24	S
Gordon	Enzo	SCHL - Photography	18	24	S
Swensson	Lucas	SCHL - English	13	24	S
Ruan	Roger	SCHL - History	13	32	S
Hamilton	Duncan	SCHL - Biology	19	24	O
Barker	Thomas	SCHL - Painting	19	24	S
Habwe	Tyff	SCHL - Statistics	30	40	S
Habwe	Tyff	SCHL - Health and Physical Education	18	24	S
Shin	Kansuke	SCHL - Biology	16	24	S

e-asTTle Analysis

Year 9

Using the easTTle testing data from February and November 2021 for 273 students (NB: some differences between the number of students that completed the February test to the November test):

- 144 students showed reading growth through e-asTTle testing.
- 77 showed no growth through e-asTTle testing at Overall, but most of these students showed progress in Surface features at least.
- Disappointingly, only 34 showed accelerated growth (more than two sub levels growth). These students were spread across several classes although the greatest concentration appeared to be in 9N. Half of these students showing accelerated growth were in the four classes with targeted Reading Plus interventions. Overall, 60 students in those four classes showed positive growth in their reading.
- 52 students showed a decline in reading comprehension scores between the two e-asTTle tests. The largest drop was in 9V (a mid-band class without targeted Reading Plus) with 11 students, and 9S (one of our targeted classes) with eight students.
- The Year 9 intake had 66 students in our end of year e-asTTle data that recorded a score below Curriculum Level 4 in Feb of 2021. By the end of the year, from that group of 66, 24 students had shown accelerated growth of more than two sub levels. A further 19 had shown expected growth.
- By the end of 2021, 215 Year 9 students were reading at Curriculum Level 4P or higher. At the beginning of the year this was 168 students.

Year 10

Using the easTTle testing data from February and November 2021 for 275 students (NB: some differences between the number of students that completed the February test to the November test):

- 218 students were reading at Curriculum Level 4A or above at the start of the year and 229 at the end of the year.
- By the end of 2021 only 9 students were reading at Level 3 or below. The pilot NZQA literacy standard for 2022 is targeted at Curriculum Level 4-5 as the new literacy threshold for Level One NCEA which suggests most students should be ready to attempt the test in Year 10-11.
- It should be noted that students already showing a higher e-asTTle reading score in Year 9 or 10, do not tend to show the same level of growth as those that begin secondary school reading below their age expectation. The test does seem to have an upper ceiling of measuring growth.

Kiwisport Funding – Christchurch Boys’ High School 2021

Kiwisport funding at CBHS in 2021 was used to offset some of the cost of a full time sports co-ordinator.

Nic Hill
Headmaster