

JAMES COOK HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 100

Principal: Grant McMillan

School Address: 18 Dr Pickering Ave, Manurewa, 2102

School Postal Address: PO Box 75-647, Manurewa, 2243

School Phone: 09 268 3950

School Email: admin@jchs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires
Waru Clark	Chair Person	elected	Teacher	June 2022
Grant McMillan	Principal	ex officio		
Simon Adams	Parent Rep	elected	Company Director	June 2022
Jaylene Ball	Parent Rep	elected	Administrator	June 2022
Kim Dennis	Parent Rep	elected	Social Worker	June 2022
Victoria Takawe	Parent Rep	elected	Home Executive	June 2022
Alvin Chand	Staff Rep	elected	Teacher	June 2022
Dakoda Iosefa	Student rep	elected	Student	Sep 2020

JAMES COOK HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

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James Cook High School

Statement of Responsibility

For the year ended 31 December 2019

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

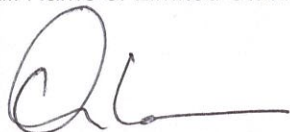
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

CHRISTOPHER ROY SAUNDERS

Full Name of Limited Statutory Manager



Signature of Limited Statutory Manager

28/5/20

Date:

Maria Frances Coyne

Full Name of Acting Principal



Signature of Acting Principal

28 May 2020

Date:

James Cook High School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	13,780,333	13,104,152	12,857,131
Locally Raised Funds	3	350,364	635,848	597,739
Interest Income		40,473	63,000	58,141
		<u>14,171,170</u>	<u>13,803,000</u>	<u>13,513,012</u>
Expenses				
Locally Raised Funds	3	134,556	261,937	283,360
Learning Resources	4	9,490,705	8,977,898	8,785,484
Administration	5	848,277	647,120	643,693
Finance		4,554	9,996	5,745
Property	6	3,384,361	3,445,482	3,427,025
Depreciation	7	416,651	453,604	461,301
Amortisation of Intangible Assets	13	6,492	6,924	6,830
		<u>14,285,596</u>	<u>13,802,961</u>	<u>13,613,437</u>
Net Surplus / (Deficit) for the year		(114,426)	39	(100,425)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(114,426)</u>	<u>39</u>	<u>(100,425)</u>

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

James Cook High School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		5,734,535	5,734,535	5,834,023
Total comprehensive revenue and expense for the year		(114,426)	39	(100,425)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		34,085	-	937
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	26	5,654,194	5,734,574	5,734,535
Retained Earnings		5,654,194	5,734,574	5,734,535
Reserves		-	-	-
Equity at 31 December		5,654,194	5,734,574	5,734,535

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	653,087	770,039	868,209
Accounts Receivable	9	598,938	630,000	811,679
GST Receivable		85,365	80,000	79,779
Prepayments		72,614	20,535	16,250
Inventories	10	3,580	4,000	3,580
Investments	11	525,287	500,000	507,549
		<u>1,938,871</u>	<u>2,004,574</u>	<u>2,287,046</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	14	752,503	580,000	620,123
Revenue Received in Advance	15	11,147	-	4,472
Provision for Cyclical Maintenance	16	48,543	49,000	120,470
Finance Lease Liability - Current Portion	17	53,541	40,000	69,973
Funds held for Capital Works Projects	18	302,979	200,000	504,293
Funds held on behalf of Counties Manukau Alternative Education Cluster	19	155,840	180,000	132,363
Funds Held for Teen Parent Unit	20	55,118	70,000	69,160
		<u>1,379,670</u>	<u>1,119,000</u>	<u>1,520,854</u>
Working Capital Surplus/(Deficit)		559,200	885,574	766,192
Non-current Assets				
Property, Plant and Equipment	12	5,283,235	5,000,000	5,000,295
Intangible Assets	13	26,190	20,000	22,620
		<u>5,309,425</u>	<u>5,020,000</u>	<u>5,022,915</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	50,699	51,000	54,572
Finance Lease Liability	17	163,733	120,000	-
		<u>214,432</u>	<u>171,000</u>	<u>54,572</u>
Net Assets		<u>5,654,194</u>	<u>5,734,574</u>	<u>5,734,535</u>
Equity	26	<u>5,654,194</u>	<u>5,734,574</u>	<u>5,734,535</u>

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 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		4,595,125	4,204,152	3,811,119
Locally Raised Funds		413,827	635,848	597,739
Goods and Services Tax (net)		(5,586)	-	10,221
Payments to Employees		(2,065,599)	(2,331,656)	(2,331,171)
Payments to Suppliers		(2,319,376)	(2,110,777)	(2,375,377)
Cyclical Maintenance Payments in the year		(97,463)	-	-
Interest Paid		(4,554)	-	(5,745)
Interest Received		40,473	63,000	58,141
Net cash from Operating Activities		556,847	460,567	(235,072)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(488,388)	(462,921)	(373,827)
Purchase of Investments		(17,738)	-	(507,549)
Net cash from Investing Activities		(506,126)	(462,921)	(881,376)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,490
Finance Lease Payments		(73,964)	160,000	(77,270)
Funds Administered on Behalf of Third Parties		9,435	48,477	(171,791)
Funds Held for Capital Works Projects		(201,314)	(304,293)	502,082
Net cash from Financing Activities		(265,843)	(95,816)	255,511
Net increase/(decrease) in cash and cash equivalents		(215,122)	(98,170)	(860,936)
Cash and cash equivalents at the beginning of the year	8	868,209	868,209	1,729,145
Cash and cash equivalents at the end of the year	8	653,087	770,039	868,209

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 Cash Flow Statement 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 2019

1. Statement of Accounting Policies

a) 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 Act 1989. The Board of Trustees (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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

d) 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.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

i) 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.

j) 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.

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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).

t) Financial Assets and Liabilities

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

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

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

u) 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) 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.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

x) 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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	3,526,695	3,429,564	3,330,051
Teachers' Salaries Grants	6,859,096	6,400,000	6,303,487
Use of Land and Buildings Grants	2,619,000	2,500,000	2,464,858
STAR Grants	103,178	118,356	113,800
Other MoE Grants	255,657	261,192	247,057
Other Government Grants	416,707	395,040	397,878
Star Grants			
	13,780,333	13,104,152	12,857,131

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	2,026	4,100	3,551
Other Gaming Grant Revenue	50,321	238,700	183,355
Activities	62,494	153,264	152,005
Trading	22,428	19,512	22,853
Fundraising	213,095	220,272	205,974
Other Revenue	-	-	30,002
	350,364	635,848	597,739
Expenses			
Activities	126,809	261,937	283,360
Trading	7,747	-	-
	134,556	261,937	283,360
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	215,808	373,911	314,380

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	392,353	525,268	413,341
Equipment Repairs	19,640	21,480	23,154
Information and Communication Technology	48,495	33,924	32,984
Extra-Curricular Activities	37,712	17,996	17,995
Library Resources	3,883	6,204	4,904
Employee Benefits - Salaries	8,350,061	7,731,046	7,596,679
Resource attached teacher coists	602,538	608,032	668,025
Staff Development	36,023	33,948	28,402
	9,490,705	8,977,898	8,785,484

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	10,125	11,304	10,429
Board of Trustees Fees	8,541	5,520	9,439
Board of Trustees Expenses	34,091	8,484	8,131
Communication	8,995	11,892	12,050
Consumables	39,769	12,636	25,492
Legal Fees	-	-	7,496
Other	66,647	60,672	51,130
Employee Benefits - Salaries	573,804	457,496	450,384
Insurance	12,527	6,600	5,331
Service Providers, Contractors and Consultancy	93,779	72,516	63,810
	<u>848,277</u>	<u>647,120</u>	<u>643,693</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	15,183	14,796	12,615
Consultancy and Contract Services	214,411	235,872	242,072
Cyclical Maintenance Provision	21,663	134,232	56,980
Grounds	42,280	53,400	34,108
Heat, Light and Water	156,009	147,600	224,270
Rates	1,764	1,500	1,524
Repairs and Maintenance	82,192	117,264	118,936
Use of Land and Buildings	2,619,000	2,500,000	2,464,858
Security	52,461	52,500	26,615
Employee Benefits - Salaries	179,397	188,318	245,046
	<u>3,384,361</u>	<u>3,445,482</u>	<u>3,427,025</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	-	-	-
Building Improvements - Crown	96,142	95,676	95,917
Furniture and Equipment	35,168	34,572	34,473
Information and Communication Technology	127,320	151,068	161,344
Motor Vehicles	7,517	7,680	7,702
Textbooks	19,049	14,136	13,926
Leased Assets	46,100	47,868	47,996
Library Resources	6,959	6,696	6,717
Leasehold Improvements	4,872	4,860	4,872
Major Equipment	7,175	7,668	7,684
Musical Instruments	6,871	8,628	8,571

7. Depreciation (continued)

Plant & Machinery	17,710	20,580	19,656
Sports Equipment	5,770	5,472	4,975
TELA Computers	35,242	48,000	46,769
Property & Grounds	755	700	700
	<u>416,651</u>	<u>453,604</u>	<u>461,301</u>

8. Cash and Cash Equivalents

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	223	800	436
Bank Current Account	652,804	769,239	867,714
Bank Call Account	60	-	59
Cash and cash equivalents for Cash Flow Statement	<u>653,087</u>	<u>770,039</u>	<u>868,209</u>

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

The following notes should be used where applicable:

Of the \$653,087 (2018: \$868,209) Cash and Cash Equivalents, \$302,980 (2018: \$611,911) is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$653,087 (2018: \$868,209) Cash and Cash Equivalents, \$0 (2018: \$0) 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 \$653,087 Cash and Cash Equivalents, \$155,840 is held by the School on behalf of the Counties Manukau Alternative Education Consortium cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	120,745	230,000	419,993
Teacher Salaries Grant Receivable	478,193	400,000	391,685
	<u>598,938</u>	<u>630,000</u>	<u>811,679</u>
Receivables from Exchange Transactions	120,745	230,000	419,993
Receivables from Non-Exchange Transactions	478,193	400,000	391,685
	<u>598,938</u>	<u>630,000</u>	<u>811,678</u>



10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,779	2,000	1,779
Canteen	1,801	2,000	1,801
	<u>3,580</u>	<u>4,000</u>	<u>3,580</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	525,287	500,000	507,549
	<u>525,287</u>	<u>500,000</u>	<u>507,549</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Land	11,195	3,250	-	-	-	14,445
Building Improvements	3,901,476	35,407	-	-	(96,142)	3,840,741
Furniture and Equipment	197,192	36,917	-	-	(35,168)	198,941
Information and Communication	378,696	252,926	(3,940)	-	(127,320)	500,362
Motor Vehicles	14,005	-	-	-	(7,517)	6,488
Textbooks	33,966	58,319	-	-	(19,049)	73,236
Leased Assets	31,997	169,240	-	-	(46,100)	155,137
Library Resources	38,253	11,374	-	-	(6,959)	42,667
Leasehold Improvements	58,468	-	-	-	(4,872)	53,595
Major Equipment	32,771	3,801	-	-	(7,175)	29,398
Musical Instruments	15,374	8,280	-	-	(6,871)	16,782
Plant & Machinery	147,827	57,246	-	-	(17,710)	187,363
Property & Grounds	55,317	4,406	-	-	(755)	58,968
Sports Equipment	70,762	10,341	-	-	(5,770)	75,333
TELA Computers	12,997	52,025	-	-	(35,242)	29,780
Balance at 31 December 2019	<u>5,000,295</u>	<u>704,005</u>	<u>(3,940)</u>	<u>-</u>	<u>(416,651)</u>	<u>5,283,235</u>

The net carrying value of equipment held under a finance lease is \$184,917

12. Property, Plant & Equipment (continued)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
Art Works	14,445	-	14,445
Building Improvements	4,804,238	(963,497)	3,840,741
Furniture and Equipment	793,579	(594,638)	198,941
Information and Communication	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	409,218	(254,081)	155,137
Library Resources	184,854	(142,187)	42,667
Leasehold Improvements	97,446	(43,851)	53,595
Major Equipment	92,001	(62,603)	29,398
Musical Instruments	101,595	(84,813)	16,782
Plant & Machinery	408,465	(221,102)	187,363
Property & Grounds	60,423	(1,455)	58,968
Sports Equipment	186,195	(110,862)	75,333
TELA Computers	239,100	(209,320)	29,780
Balance at 31 December 2019	10,157,480	(4,874,245)	5,283,235

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Art Works	11,195	-	-	-	-	11,195
Building Improvements	3,997,395	-	-	-	(95,917)	3,901,476
Furniture and Equipment	214,312	17,353	-	-	(34,473)	197,192
Information and Communication					(161,344)	378,696
Technology	421,399	118,641	-	-		
Motor Vehicles	21,707	-	-	-	(7,702)	14,005
Textbooks	24,782	23,112	-	-	(13,926)	33,966
Leased Assets	79,993	-	-	-	(47,996)	31,997
Library Resources	33,580	11,390	-	-	(6,717)	38,253
Leasehold Improvements	63,340		-	-	(4,872)	58,468
Major Equipment	40,455		-	-	(7,684)	32,771
Musical Instruments	16,370	7,575	-	-	(8,571)	15,374
Plant & Machinery	107,160	60,323	-	-	(19,656)	147,827
Property & Grounds		56,017	-	-	(700)	55,317
Sports Equipment	6,770	68,966	-	-	(4,975)	70,762
TELA Computers	59,766		-	-	(46,769)	12,997
Balance at 31 December 2018	5,098,221	363,375	-	-	(461,303)	5,000,295

The net carrying value of equipment held under a finance lease is \$217,273

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	11,195	-	11,195
Building Improvements	4,768,830	(867,355)	3,901,476
Furniture and Equipment	756,662	(559,470)	197,192
Information and Communication Technology	2,059,940	(1,681,245)	378,695
Motor Vehicles	120,580	(106,575)	14,005

12. Property, Plant & Equipment (continued)

	Cost or Valuation \$	Accumulated \$	Net Book Value \$
Textbooks	277,192	(243,225)	33,966
Leased Assets	239,978	(207,981)	31,997
Library Resources	173,480	(135,227)	38,253
Leasehold Improvements	97,446	(38,978)	58,468
Major Equipment	88,199	(55,428)	32,771
Musical Instruments	93,317	(77,942)	15,374
Plant & Machinery	351,218	(203,392)	147,827
Property & Grounds	56,017	(700)	55,317
Sports Equipment	175,853	(105,092)	70,762
TELA Computers	187,075	(174,078)	12,997
Balance at 31 December 2018	9,456,983	(4,456,688)	5,000,295

13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Total \$
Cost		
Balance at 1 January 2018	42,022	42,022
Additions	4,404	4,404
Disposals	-	-
Balance at 31 December 2018/1 January 2019	46,426	46,426
Additions	10,062	10,062
Disposals	-	-
Balance at 31 December 2019	56,488	56,488
Accumulated Amortisation and impairment losses		
Balance at 1 January 2018	16,976	16,976
Amortisation expense	6,924	6,924
Disposals	-	-
Impairment losses	-	-
Balance at 31 December 2018/1 January 2019	23,806	23,806
Amortisation expense	6,492	6,492
Disposals	-	-
Impairment losses	-	-
Balance at 31 December 2019	30,298	30,298
Carrying amounts		
At 1 January 2018	25,046	25,046
At 31 December 2018/ 1 January 2019	22,620	22,620
At 31 December 2019	26,190	26,190

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2018 \$nil)

14. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	204,949	230,000	233,728
Banking Staffing Overuse	-	-	(23,018)
Employee Entitlements - Salaries	478,193	300,000	363,951
Employee Entitlements - Leave Accrual	69,359	50,000	45,462
	<u>752,502</u>	<u>580,000</u>	<u>620,123</u>
Payables for Exchange Transactions	752,502	580,000	620,123
	<u>752,502</u>	<u>580,000</u>	<u>620,123</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	11,145	-	4,472
	<u>11,145</u>	<u>-</u>	<u>4,472</u>

16. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	175,042	175,042	213,918
Increase/ (decrease) to the Provision During the Year	21,663	134,232	56,980
Use of the Provision During the Year	(97,463)	(209,274)	(95,856)
Provision at the End of the Year	<u>99,242</u>	<u>100,000</u>	<u>175,042</u>
Cyclical Maintenance - Current	48,543	49,000	120,470
Cyclical Maintenance - Term	50,699	51,000	54,572
	<u>99,242</u>	<u>100,000</u>	<u>175,042</u>

17. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	53,541	40,000	69,973
Later than One Year and no Later than Five Years	163,733	120,000	-
Later than Five Years	-	-	-
	<u>217,274</u>	<u>160,000</u>	<u>69,973</u>

18. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
O Block Refurbishment	<i>completed</i>	(7,999)	-	-	-	(7,999)
H Block Upgrade	<i>completed</i>	(7,416)	-	-	-	(7,416)
10YPP	<i>completed</i>	10,210	-	-	-	10,210
Boiler pipework	<i>completed</i>	27,707	-	26,191	-	1,516
Block JB Gym Floor	<i>completed</i>	82,800	1,931	80,582	-	4,149
Block B Carpet Replacement	<i>completed</i>	1,500	-	-	-	1,500
Roofing Replacement	<i>completed</i>	181,809	9,405	171,574	-	19,640
Block A Refurbishment	<i>completed</i>	80,161	-	7,133	-	73,028
Block M/TD Reline walls	<i>completed</i>	45,817	-	42,593	-	3,224
Electrical Upgrades	<i>completed</i>	89,705	5,606	86,918	-	8,391
Drainage Works	<i>in progress</i>	-	196,736	-	-	196,736
Totals		504,293	213,678	414,991	-	302,979

Represented by:

Funds Held on Behalf of the Ministry of Education

302,979

302,979

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
O Block & Hall refurbishment	<i>in progress</i>	(7,999)	-	-	-	(7,999)
Block H Refurbishment	<i>in progress</i>	-	-	-	-	(7,416)
10YPP	<i>in progress</i>	10,210	-	-	-	10,210
Boiler Pipework	<i>in progress</i>	-	29,700	1,993	-	27,707
Block B New Gym	<i>in progress</i>	-	82,800	-	-	82,800
Block B Carpet Replacement	<i>in progress</i>	-	17,340	15,840	-	1,500
Roofing Replacement	<i>in progress</i>	-	400,000	218,191	-	181,809
Block A Refurbishment	<i>in progress</i>	-	80,161	-	-	80,161
Block M/TD Reline Walls	<i>in progress</i>	-	55,755	9,938	-	45,817
Electrical Upgrades	<i>in progress</i>	-	319,526	-	-	89,705
Totals		2,211	985,282	245,962	-	504,293

19. Funds Held on Behalf of Alternative Education Cluster

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	132,363	132,363	264,567
Funds Received from MoE	1,779,376	1,750,000	1,729,884
Funds Spent on Behalf of the Cluster	1,755,899	1,702,363	1,736,002
Distribution of Funds			
High Wire Charitable Trust	-	-	10,493
Community Education & Training-Papakura	-	-	24,770
Community Education & Training-Pukekohe	-	-	23,394
Te Ara Poutama-Manurewa	-	-	24,770
Te Ara Poutama-Pukekohe	-	-	23,394
Papakura High School	-	-	19,266
Funds Held at Year End	155,840	180,000	132,363

20. Funds Held for 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.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds held at beginning of the year	69,160	69,160	108,747
<i>Revenue</i>			
Funds Received from the Ministry of Education	257,170	265,000	259,022
Teachers Salaries	134,644	132,000	133,099
Other Revenue	540	-	1,504
	392,354	397,000	393,625
Total funds available	461,514	466,160	502,372
<i>Expenses</i>			
Teachers Salaries	257,170	250,000	259,022
Employee Benefit - Salaries	41,379	44,000	42,357
Administration	19,299	18,000	18,000
Curriculum Resources	59,573	58,000	67,617
Property Management	27,025	25,000	38,732
	404,446	395,000	425,728
Purchase of Assets	1,950	2,000	7,484
Funds Held at Year End	55,118	70,000	69,160

21. Related Party Transactions

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

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

22. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	8,541	9,401
Full-time equivalent members	0.54	0.46

22. Remuneration (continued)

Leadership Team

Remuneration	731,866	737,908
Full-time equivalent members	6	6
Total key management personnel remuneration	740,407	747,309
Total full-time equivalent personnel	6.54	6.46

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	200-210
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110-120	2.00	0.00
100-110	2.00	3.00
	4.00	3.00

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

23. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$122,804	\$39,205
Number of People	4	2

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

24. Contingencies (continued)

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist

25. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

\$218,595 contract to upgrade drainage. This project is fully funded by the Ministry of Education and \$196,736 has been received of which nil has been spent on the project to date. This project has been approved by the Ministry

Capital Commitments as at 31 December 2018: \$915,330. These commitments relate to contract agreements for capital works projects funded by the Ministry of Education of which \$889,064 has been spent.

(b) Operating Commitments

As at 31 December 2019 the Board had not entered into any operating commitments

26. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

27. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	653,087	770,039	868,209
Receivables	598,938	630,000	811,679
Investments - Term Deposits	525,287	500,000	507,549
Total Financial assets measured at amortised cost	1,777,311	1,900,039	2,187,436

27. Financial Instruments (continued)

Financial liabilities measured at amortised cost

Payables	752,502	580,000	620,123
Finance Leases	217,274	160,000	69,973
Total Financial Liabilities Measured at Amortised Cost	969,776	740,000	690,096

28. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on March 26, New Zealand increased its' COVID-19 level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th May 2020.

At the date of issuing the financial statements, the school has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

Additional costs incurred developing alternative methods of delivering curriculum to students, so they can learn remotely.

29. Comparatives

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

30. Adoption of PBE IFRS 9 Financial Instruments

On the date of initial application of PBE IFRS 9, being 1 January 2019, the classification of financial instruments under PBE IPSAS 29 and PBE IFRS 9 is as follows:

	Measurement category		Carrying amount		
	Original PBE IPSAS 29 category	New PBE IFRS 9 category	Closing balance 31 Dec 2018 (PBE IPSAS 29) \$000	Adoption of PBE IFRS 9 adjustment \$000	Opening balance 1 Jan 2019 (PBE IFRS 9) \$000
Cash at bank and on hand	Loans and receivables	Amortised cost	868,209	0	868,209
Receivables	Loans and receivables	Amortised cost	811,678	391685	419,993
Term Deposits	Loans and receivables	Amortised cost	507,549	507549	0
Total financial assets			2,187,436	899,234	1,288,202

The measurement categories and carrying amounts for financial liabilities have not changed between the closing 31 Dec 2018 and opening 1 Jan 2019 dates as a result of the transition to PBE IFRS 9.

Analysis of Variance Reporting




School Name:	James Cook High School	School Number:	100
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Also refer to 2018-2019 Charter (Turnaround) Plan progress reports as at December (attached)

Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan																							
Annual Aim 1:	Increase Student Achievement																							
Target:	<div>1. To achieve or exceed 50% achievement of NCEA Level 1 by students in Year 11</div> <div>2. To achieve or exceed 60% achievement of NCEA Level 2 by students in Year 12</div> <div>3. To increase achievement by Māori in NCEA Levels 1 and 2</div> <div>4. To achieve or exceed 75% achievement of Level 1 Literacy by students in Year 11</div> <div>5. To achieve or exceed 75% achievement of Level 1 Numeracy by students in Year 11</div>																							
Baseline Data:	<table><tr><th>Target</th><th>2017 Outcomes</th><th>2018 Outcomes</th></tr><tr><td>1.</td><td>32.5%</td><td>48.1%</td></tr><tr><td>2.</td><td>57.9%</td><td>55.6%</td></tr><tr><td>3</td><td>L1: 28.2% L2: 48.2%</td><td>L1: 37.8% L2: 48.4%</td></tr><tr><td>4</td><td>63.5%</td><td>66.5%</td></tr><tr><td>5</td><td>71.2%</td><td>74.8%</td></tr><tr><td></td><td></td><td></td></tr></table>			Target	2017 Outcomes	2018 Outcomes	1.	32.5%	48.1%	2.	57.9%	55.6%	3	L1: 28.2% L2: 48.2%	L1: 37.8% L2: 48.4%	4	63.5%	66.5%	5	71.2%	74.8%			
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Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?												
<ul style="list-style-type: none">Continued focus across staff and school, under leadership of DP dedicated to this roleReviewed some NCEA coursesFocus on students achieving success and completing Literacy standards earlier in the yearImplemented the outcomes of the English Faculty review	<table><tr><th>Target</th><th>2019 Outcomes *</th></tr><tr><td>1</td><td>50.0%</td></tr><tr><td>2</td><td>59.1% **</td></tr><tr><td>3</td><td>L1: 43.5% L2: 56.7%</td></tr><tr><td>4</td><td>76.3%</td></tr><tr><td>5</td><td>78.9%</td></tr></table> <p>* NB, likely these results will lift before final NZQA results reported</p> <p>** NB, will be achieved within the 'boundary' of the 2019 NCEA results</p>	Target	2019 Outcomes *	1	50.0%	2	59.1% **	3	L1: 43.5% L2: 56.7%	4	76.3%	5	78.9%	<p>Enabling success included:</p> <ul style="list-style-type: none">Strategies developed in 2018 and further refined in 2019More targeted use of MOE mentoring fundingIncreasing emphasis and awareness for/of students re their learning and achievement in NCEA <p>Likely not as successful as planned was the effect from parent/whanau support gained through parent/whanau education about NCEA and how it works.</p> <p>Initial analysis suggests that too many students/courses have an over-reliance on external examinations to achieve their qualification</p> <p>NB: Inclusion of AE students from other NZ schools into JCHS data has a negative effect on results</p>	<ol style="list-style-type: none">Continue to focus on Level 2, and into Level 3Need to find responses to the challenge of the significant number of students who arrive into Years 11 -13 mid-year, and often with very limited success in NCEA or no experience/credits whatsoever (e.g. direct from Pacific Island nations). Especially as the new NZQA methods for measuring success severely "punish" our school for enrolling these studentsNeed to strengthen students understanding of NCEA prior to Year 11Need to review all NCEA courses to ensure they are structured for success
Target	2019 Outcomes *														
1	50.0%														
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Planning for next year:															
<ol style="list-style-type: none">Continue with focus on strengthening and lifting student achievement in NCEAExplore the possibility of a 'reception class' for mid-year enrolmentsReview new Year 9 and 10 curriculum/courses to add elements that educate students about NCEA (JC Diplomas)Review current NCEA courses and implement a schoolwide set of expectationsIntroduce tools/means so Year 9 and 10 progress and potential can be better monitored and identified															

Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan														
Annual Aim 2:	Strengthening Student Engagement														
Target:	1. Greater use of pastoral resources to support and address student behaviour 2. Increased number of student leadership opportunities 3. Reduction of the rate of Suspensions (which may lead to a short-term increase in Stand-downs) 4. Reduction in the of Stand-downs (longer term goal) 5. Increasing student engagement statistics as reported through survey tools														
Baseline Data:	<table border="1"> <thead> <tr> <th>Target</th><th>2018 Outcomes</th><th>2019 Outcomes</th><th></th></tr> </thead> <tbody> <tr> <td>3</td><td>8.5 per 1000 students</td><td>TBA by MOE</td><td></td></tr> <tr> <td>4</td><td>78.9 per 1000 students</td><td>TBA by MOE</td><td></td></tr> </tbody> </table>			Target	2018 Outcomes	2019 Outcomes		3	8.5 per 1000 students	TBA by MOE		4	78.9 per 1000 students	TBA by MOE	
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> Continued to strengthen pastoral systems. Several initiatives, including: <ol style="list-style-type: none"> Created new roles for class leaders in Junior School Removed gender titles from Head Prefects Strengthened leadership roles in TPU, and the connections with the main site/people Continued to: <ol style="list-style-type: none"> implement and develop new procedures (behaviour handbook) support staff members to act and influence Made better use of data to understand issues and patterns 	<p>Suspensions rate decreased, yet student behaviour and expectations increased during the same period.</p> <p>Student leadership, especially informal leadership within the school increased.</p> <p>Year 13 engagement and achievement improved.</p> <p>We also reviewed the Health and Wellbeing areas/faculty towards the end of 2019, which identified new directions and initiatives.</p> <p>Unfortunately, the use/adoption of AYT was delayed due to technical and time of year issues.</p>	<ul style="list-style-type: none"> Work by staff Improving systems and expectations Active leadership and involvement by students New opportunities for students 	<ul style="list-style-type: none"> Continue to grow and develop student leadership, but with high level sponsorship Introduce Ask Your Team, (AYT) as the ongoing tool for assessing student and staff engagement Implement outcomes from Health and Wellbeing Review
Planning for next year:			
<ol style="list-style-type: none"> Implement outcomes of Pastoral and Wellbeing Review, e.g.: <ol style="list-style-type: none"> Increase non-contact time for HOD Pastoral and Deans of Years 12-13 Reduce DP focus in Pastoral area, so they can focus on other roles Role and connectedness of Youth Workers Implement AYT tool and systemise as the ongoing 'pulse-check' for staff and student engagement Make student leadership a DP responsibility (SLT focus) 			

Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan
Annual Aim 3:	Review Our Curriculum
Target:	<ol style="list-style-type: none"> 1. To complete a curriculum review. 2. To use this as the basis for: <ol style="list-style-type: none"> a. Renewing our Years 9 and 10 courses b. Reviewing our course provision in Years 11 to 13
Baseline Data:	Pre-existing curriculum and related documents.



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Completed a curriculum review, which included:</p> <ul style="list-style-type: none"> • External review conducted by Core Education (Mary Ann Mills) • This included parent/whanau consultation • Detailed review and development led by SLT, and supported by key staff, including consultation. • Adoption by the Board of Trustees • Development started of new Year 9-10 courses • New school-wide timetable adopted for 2020 	<p>New curriculum and courses, timetable etc (as per actions) completed/implemented.</p>	<p>Contributions by all involved, and priority/emphasis that was placed on this.</p>	<p>New curriculum and associated courses, timetable, commence in 2020</p>
Planning for next year:			
<ol style="list-style-type: none"> 1. New timetable to be used and reviewed 2. Ako classes to be used as an experimental opportunity to develop student mentoring models/approaches within the school 3. Year 9 and 10 courses for second semester 2020 to be completed during first semester 2020 4. 6 x 4 NCEA subjects x hours per week for Levels 1 and 2 to be reviewed after 2020 NCEA results known 5. Add new elements to Years 9 and 10 curriculum/courses based on a JC Diploma, which will provide: <ol style="list-style-type: none"> a. Another aspect to engage students in their learning and in monitoring their own progress b. Early learning/experience for students about how NCEA works c. A means to further celebrate students' progress and success d. Better monitoring of Years 9 and 10 progress and potential 			

Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan	
Annual Aim 4:	Focussing on Teaching Practice	
Target:	To continue to strengthen teaching practice as measured through Rongia te hau based on the JCHS teaching practice rubrik	
Baseline Data:	2018 data from Rongia te hau	

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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Continued with PLD as per MOE funded contract Increased focus by all members of SLT, and shared with HOFs 	<p>Rongia te hau outcomes for 2019 showed a positive shift in teaching practice across the staff.</p> <p>Individual staff members were offered/given support as needs were identified.</p> <p>HOFs were increasingly involved in the development and practice leadership of their teams/team members, with support from the SCT and SLT</p>	<p>Likely to be result of continued and sustained focus in this area.</p> <p>The school, and SLT have maintained this as a major focus for the last 2 years, and it will continue to be for 2020, and likely beyond.</p>	<p>Refine approaches to PLD:</p> <ol style="list-style-type: none"> Whole staff PLD on regular Wed mornings: Targeted PLD for specific groups, including: <ol style="list-style-type: none"> Growth or development potential – esp. as future Teachers Middle Leaders and prospective Middle Leaders SLT Use of MOE funded PLD, and other contracts/opportunities to support the above Look to co-ordinate more within Kahui Ako and the opportunities it provides
Planning for next year: <ol style="list-style-type: none"> Implement weekly Wednesday morning PLD, focusing on those things that directly improve teaching practice, including relational and cultural responsiveness and literacy. Targeted PLD for specific groups, including: <ol style="list-style-type: none"> Growth or development potential – esp. as future Teachers Middle Leaders and prospective Middle Leaders SLT Use of MOE funded PLD, and other contracts/opportunities to support the above Look to co-ordinate more within Kahui Ako and the opportunities it provides 			

Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan
Annual Aim 5:	Growing Middle Leadership
Target:	Complete the Middle Leadership Development plan
Baseline Data:	Practices, capability and capacity that was present at end of 2018.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>With MOE support, an additional SLT member was engaged to support the growth and development of middle leadership.</p> <p>A suitable PD programme and new systems/routines were put in place for Middle Leaders and SLT.</p>	<p>The programme as planned was almost completed.</p> <p>Less emphasis occurred on the day to day aspects of middle leadership, but this was more than offset by the growth of middle leadership through the opportunities afforded through curriculum leadership (associated with the review of the JCHS curriculum).</p>	<p>The combined effects of:</p> <ul style="list-style-type: none"> • The additional SLT member • Increasing use of middle leadership in the decision making and operations of the school • SLT actions and focus • Middle Leaders embracing the opportunities and responsibilities 	<p>Continue Middle Leadership development, including:</p> <ul style="list-style-type: none"> • Focussed PLD (likely Auckland University Leadership Centre) • Increased involvement in decision making and school systems
Planning for next year:			
<p>Continue Middle Leadership development, including:</p> <ul style="list-style-type: none"> • Focussed PLD (likely Auckland University Leadership Centre) • Increased involvement in decision making and school systems (e.g. staffing, management routines, curriculum leadership_ 			

Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan
Annual Aim 6:	Crossing the Digital Divide
Target:	<ol style="list-style-type: none"> 1. To ensure that the new Digital Technologies curriculum is implemented as required 2. To strengthen use of Google Classroom within the school 3. To increase student access to/use of devices throughout the school
Baseline Data:	<ul style="list-style-type: none"> • Practices and IT metrics (server/device use) • Number of devices available to, and used by, students

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Provided staff PD, supported by in-house experts, to make increasing use of Google environment, including: <ol style="list-style-type: none"> a. Google Docs for: <ol style="list-style-type: none"> i. Shared and collaborative resources ii. Simple admin tools b. Google Classroom for: <ol style="list-style-type: none"> i. PLD teams (e.g. Middle Leadership PD) ii. Staff team use iii. Individual classes c. PLD/Qualifications through MindLab 2. Appointed a HOD for Digital Technology Department within Technology Faculty 3. Appointed a new HOF Technology 4. Opened up more opportunities for students (e.g. short courses, events, competitions, STP) 5. Purchased more devices, much of which were for class/dept use within faculties (e.g. COWs etc) 	<ul style="list-style-type: none"> • Teacher/staff practice and skills increased as evidenced by increased number of interactions, sharings, etc in Google environment • Increased devices available to students to just under 1000 • Increased number of student successes (e.g. indigenous game development competition, enrolments in Techtorium) • Increasing use of devices and electronic/digital tools/learning/assessment by students 	<ul style="list-style-type: none"> • In addition to all the actions described the emphasis and enthusiasm of new HOD also had a positive effect. 	<ol style="list-style-type: none"> 1. Need to evaluate the value/utility of cellphones in school/class. <ol style="list-style-type: none"> a. Positive aspects are that these can be a useful learning tool b. Negative aspects is the increasing number of behavioural incidents which are caused/fuelled by social media and cellphone use during the school day. 2. Increasing use by teaching staff of digital communication and assessment (e.g. NZQA, NCEA) 3. Decide how the school will adopt BYOD in our setting

Planning for next year:

1. Continue progress and rate of adoptions/change
2. Move teachers to electronic submission to NZQA as the norm
3. Wider use of on-line NCEA assessments and pilots
4. Continue to increase number of devices to beyond 1:1 (e.g. provide for maximum use of devices in class and teaching settings)
5. Explore and decide how the school will adopt BYOD (using experiences of other schools trialling this)
6. Review cellphone use/access during the school day



Strategic Aim:	To complete the 2018-2019 Charter (Turnaround) Plan	
Annual Aim 7:	Strengthening Governance	
Target:	Arising from the MOE review of the current statutory intervention, to have governance responsibilities transferred from the LSM back to the Board of Trustees	
Baseline Data:	2017 NZ Gazette Notice	



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued the growth and development of Governance within the school. Including:</p> <ul style="list-style-type: none"> • Development of Board systems etc • Development and use of Board portfolios • Completion of Charter / Turnaround Plan 	<p>MOE reviewed the Intervention towards the end of the year.</p> <p>A significant number of governance powers/responsibilities will be returned to the Board of Trustees</p> <p>Nov 2019 NZ Gazette notice</p>	<p>Several initiatives and focuses, including:</p> <ul style="list-style-type: none"> • Leadership and support from LSM • Newly elected Board adopting and strengthening work/approaches developed to date 	<p>Continue development and implementation of Governance systems and routines.</p>
<p>Planning for next year:</p>			
<p>Continue development and implementation of Governance systems and routines, including:</p> <ul style="list-style-type: none"> • Board routines • Portfolios and expertise • Engagement between SLT and Board • Use of data and monitoring/review by the Board <p>Replace the completed Charter / Turnaround Plan with the new MOE Strategic Planning framework</p>			

Attached:

1. *Summary Progress Report on Charter (Turnaround_ Plan as at December 2019*
2. *Detailed Progress Report on Charter (Turnaround) Plan as at December 2019*
3. *Summary Graphic of 2019 Goals*

JAMES COOK HIGH SCHOOL

KIWI SPORT 2019

Kiwi Sport is a government funding initiative to support students' participation on organised sport. In 2019 the school received nil funding. (2018: \$nil)

A handwritten signature in blue ink, located in the bottom right corner of the page. The signature appears to be 'Q. MB'.