

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF BROWNS BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Browns Bay School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 31/5/19..... 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 of Trustees 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.

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### **Responsibilities of the Board of Trustees for the financial statements**

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

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

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Reporting, Kiwisport Funding Report and the Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

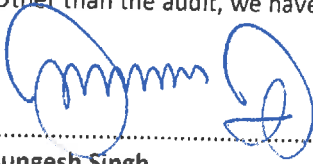
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *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.



Sungesh Singh  
UHY Haines Norton (Auckland) Limited  
On behalf of the Auditor-General  
Auckland, New Zealand

# **Browns Bay School**

## **Annual Report for the year ended 31 December 2018**

<b>Ministry Number:</b>	1237
<b>Principal:</b>	Peter Mulcahy
<b>School Address:</b>	Masterton Road, Rothesay Bay, Auckland
<b>School Postal Address:</b>	Masterton Road, Rothesay Bay, Auckland
<b>School Phone:</b>	09 479 4301
<b>School Email:</b>	bbs@brownsbay.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

Browns Bay School

## Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term Expires
Aaron Cooper	Chairperson	Elected Feb 2017	Manager	Jun-19
Adrian Hirst	Parent Rep	Elected June 2016	Marketing manager	Jun-19
Jane Retimana	Parent/Maori Rep	Co-Opted May 2015	Head of Strategy	May-19
James Stewart	Parent Rep	Elected June 2016	Database Administrator	Jun-19
Nick Brown	Parent Rep	Selected April 2017	Engineer	Jun-19
Stacey Strang	Parent Rep	Selected October 2018	Programme Manager	Jun-19
Liz Day	Staff Rep	Elected June 2016	Associate Principal	Jun-19
Peter Mulcahy	Principal		Principal	

# **Browns Bay School**

## **Annual Report**

For the year ended 31 December 2018

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**Browns Bay School**  
**Statement of Responsibility**  
For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Aaron Donald Cooper  
Full Name of Board Chairperson

aw  
Signature of Board Chairperson

28/5/2019  
Date:

Peter David Mulcahy  
Full Name of Principal

P Mulcahy  
Signature of Principal

28/5/2019  
Date:



Browns Bay School

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	4,498,535	4,320,140	4,531,688
Locally Raised Funds	3	399,320	380,500	370,506
Interest Earned		9,305	12,000	10,176
International Students	4	238,802	215,000	255,951
		5,145,962	4,927,640	5,168,321
<b>Expenses</b>				
Locally Raised Funds	3	186,703	186,500	173,931
International Students	4	44,224	25,000	39,657
Learning Resources	5	3,091,686	2,798,351	3,173,085
Administration	6	273,198	261,154	254,645
Finance Costs		18,431	16,783	16,635
Property	7	1,330,752	1,466,847	1,324,661
Depreciation	8	198,829	190,000	150,512
Loss on Disposal of Property, Plant and Equipment		137	-	-
		5,143,960	4,944,635	5,133,126
<b>Net Surplus / (Deficit) for the year</b>		2,002	(16,995)	35,195
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		2,002	(16,995)	35,195

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Browns Bay School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	1,360,379	1,360,379	1,305,684
Total comprehensive revenue and expense for the year	2,002	(16,995)	35,195
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	6,458	-	19,500
<b>Equity at 31 December</b>	<b>1,368,839</b>	<b>1,343,384</b>	<b>1,360,379</b>
Retained Earnings	1,368,839	1,343,384	1,360,379
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>1,368,839</b>	<b>1,343,384</b>	<b>1,360,379</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

**Browns Bay School**  
**Statement of Financial Position**

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	276,303	363,031	336,428
Accounts Receivable	10	186,108	176,300	212,719
GST Receivable		16,375	13,000	13,161
Prepayments		21,535	18,600	19,652
Investments	11	100,000	365,000	161,929
		600,321	935,931	743,889
<b>Current Liabilities</b>				
Accounts Payable	13	238,831	210,200	232,141
Revenue Received in Advance	14	177,152	139,000	145,823
Provision for Cyclical Maintenance	15	110,074	94,855	85,706
Finance Lease Liability - Current Portion	16	80,183	79,470	114,391
Funds Held for Capital Works Projects	17	939	-	10,051
		607,179	523,525	588,112
<b>Working Capital Surplus/(Deficit)</b>		(6,858)	412,406	155,777
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,459,464	1,013,556	1,000,918
Capital Works in Progress		-	-	368,125
		1,459,464	1,013,556	1,369,043
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	31,329	31,329	33,724
Finance Lease Liability	16	52,438	51,249	130,717
		83,767	82,578	164,441
<b>Net Assets</b>		1,368,839	1,343,384	1,360,379
<b>Equity</b>		1,368,839	1,343,384	1,360,379

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## Browns Bay School

### Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		957,388	900,390	875,193
Locally Raised Funds		402,411	384,400	384,755
International Students		271,562	105,000	138,740
Goods and Services Tax (net)		(3,214)	10,400	10,254
Payments to Employees		(650,685)	(628,580)	(613,325)
Payments to Suppliers		(686,073)	(691,414)	(725,514)
Interest Paid		(18,431)	(16,783)	(16,635)
Interest Received		9,516	12,000	10,209
<b>Net cash from / (to) the Operating Activities</b>		<b>282,474</b>	<b>75,413</b>	<b>63,677</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(137)	-	(258,528)
Purchase of PPE (and Intangibles)		(287,011)	(64,984)	-
Purchase of Investments		61,929	(206,000)	(4,882)
<b>Net cash from / (to) the Investing Activities</b>		<b>(225,219)</b>	<b>(270,984)</b>	<b>(263,410)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,458	-	19,500
Finance Lease Payments		(114,726)	64,044	(65,956)
Funds Held for Capital Works Projects		(9,112)	-	(13,656)
<b>Net cash from / (to) Financing Activities</b>		<b>(117,380)</b>	<b>64,044</b>	<b>(60,112)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(60,125)</b>	<b>(131,527)</b>	<b>(259,845)</b>
Cash and cash equivalents at the beginning of the year	9	336,428	494,558	596,273
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>276,303</b>	<b>363,031</b>	<b>336,428</b>

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

## Browns Bay School

# Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### Reporting Entity

Browns Bay 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.

#### Basis of Preparation

##### Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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"

##### 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.

## Browns Bay School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### ***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.

### **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.

#### ***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.

#### ***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.

#### ***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.

## Browns Bay School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 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.

### Accounts Receivable

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.

### Investments

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.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### 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 \$500 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.

## Browns Bay School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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:

Buildings - School	10–40 years
Furniture and equipment	5–10 years
Information and communication technology	5–10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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 are 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.

### **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.

### **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.



## Browns Bay School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### Revenue Received in Advance

Revenue received in advance relates to fees received from international students, hostel students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

### 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).

### 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.

### 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

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

### 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.

## Browns Bay School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	732,469	743,390	756,320
Teachers' salaries grants	2,516,546	2,219,750	2,552,981
Use of Land and Buildings grants	1,054,751	1,200,000	1,061,131
Resource teachers learning and behaviour grants	2,575	2,000	1,938
Other MoE Grants	183,286	155,000	150,882
Other government grants	8,908	-	8,436
	<u>4,498,535</u>	<u>4,320,140</u>	<u>4,531,688</u>

#### 3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	151,786	143,500	142,505
Other Revenue	59,152	57,000	51,743
Trading	26,235	26,000	32,518
Activities	162,147	154,000	143,740
	<u>399,320</u>	<u>380,500</u>	<u>370,506</u>
<b>Expenses</b>			
Activities	159,441	160,000	149,021
Trading	15,184	14,000	17,699
Fundraising costs	12,078	12,500	7,211
	<u>186,703</u>	<u>186,500</u>	<u>173,931</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>212,617</u>	<u>194,000</u>	<u>196,575</u>

The school would like to acknowledge the receipt of \$1,000 from Taiaotea Trust to be spent on equipment and books.

#### 4 International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	32	25	23
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	238,802	215,000	255,951
<b>Expenses</b>			
Commissions	22,076	25,000	16,523
International student levy	8,201	-	8,584
Other Expenses	13,947	-	14,550
	<u>44,224</u>	<u>25,000</u>	<u>39,657</u>
<b>Surplus/ (Deficit) for the year International Students</b>	<u>194,578</u>	<u>190,000</u>	<u>216,294</u>

## Browns Bay School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

#### 5 Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	68,946	71,620	75,095
Information and communication technology	44,155	39,981	87,555
Library resources	1,934	1,850	2,295
Employee benefits - salaries	2,908,010	2,610,750	2,936,423
Staff development	68,641	74,150	71,717
	<u>3,091,686</u>	<u>2,798,351</u>	<u>3,173,085</u>

#### 6 Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,498	5,324	5,338
Board of Trustees Fees	4,510	4,600	4,385
Board of Trustees Expenses	6,637	5,000	3,228
Communication	5,162	4,500	5,266
Consumables	32,781	32,900	33,847
Operating Lease	-	7,500	3,642
Other	16,217	19,350	17,399
Employee Benefits - Salaries	178,049	155,980	156,480
Insurance	13,622	16,000	15,236
Service Providers, Contractors and Consultancy	10,722	10,000	9,824
	<u>273,198</u>	<u>261,154</u>	<u>254,645</u>

#### 7 Property

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	22,750	24,000	25,288
Consultancy and Contract Services	57,232	50,000	52,036
Cyclical Maintenance Expense	32,269	24,177	6,891
Grounds	15,015	14,300	13,440
Heat, Light and Water	41,223	44,500	54,068
Rates	176	160	168
Repairs and Maintenance	18,815	21,000	27,521
Use of Land and Buildings	1,054,751	1,200,000	1,061,131
Security	8,444	7,710	8,429
Employee Benefits - Salaries	80,077	81,000	75,689
	<u>1,330,752</u>	<u>1,466,847</u>	<u>1,324,661</u>

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

#### 8 Depreciation

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	19,082	11,307	18,659
Furniture and Equipment	49,798	58,316	37,386
Information and Communication Technology	6,781	8,904	12,462
Leased Assets	117,586	107,028	77,156
Library Resources	5,582	4,445	4,849
	<u>198,829</u>	<u>190,000</u>	<u>150,512</u>

**Browns Bay School**

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**9 Cash and Cash Equivalents**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	48,539	103,031	79,922
Bank Call Account	227,764	260,000	256,506
Cash and cash equivalents for Cash Flow Statement	<u>276,303</u>	<u>363,031</u>	<u>336,428</u>

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

Of the \$276,303 Cash and Cash Equivalents, \$939 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

**10 Accounts Receivable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	2,232	5,700	6,754
Receivables from the Ministry of Education	4,879		35,029
Interest Receivable	414	600	625
Teacher Salaries Grant Receivable	<u>178,583</u>	<u>170,000</u>	<u>170,311</u>
	<u>186,108</u>	<u>176,300</u>	<u>212,719</u>
Receivables from Exchange Transactions	2,646	6,300	7,379
Receivables from Non-Exchange Transactions	<u>183,462</u>	<u>170,000</u>	<u>205,340</u>
	<u>186,108</u>	<u>176,300</u>	<u>212,719</u>

**11 Investments**

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	<u>100,000</u>	<u>365,000</u>	<u>161,929</u>
	<u>100,000</u>	<u>365,000</u>	<u>161,929</u>

Browns Bay School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**12 Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2018</b>	\$	\$	\$	\$	\$	\$
Buildings	467,199	530,117	-	-	(19,082)	978,234
Furniture and equipment	242,599	98,588	-	-	(49,798)	291,389
Information and communication technology	13,326	15,717	-	-	(6,781)	22,262
Leased assets	243,854	2,239	-	-	(117,586)	128,507
Library resources	33,940	10,851	(137)	-	(5,582)	39,072
<b>Balance at 31 December 2018</b>	<b>1,000,918</b>	<b>657,512</b>	<b>(137)</b>	<b>-</b>	<b>(198,829)</b>	<b>1,459,464</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2018</b>	\$	\$	\$
Buildings	1,322,466	(344,232)	978,234
Furniture and equipment	913,329	(621,940)	291,389
Information and communication technology	157,280	(135,018)	22,262
Leased assets	389,059	(260,552)	128,507
Library resources	147,264	(108,192)	39,072
<b>Balance at 31 December 2018</b>	<b>2,929,398</b>	<b>(1,469,934)</b>	<b>1,459,464</b>

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$128,507 (2017: \$243,854).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2017</b>	\$	\$	\$	\$	\$	\$
Buildings	485,858	-	-	-	(18,659)	467,199
Furniture and equipment	232,491	54,212	-	-	(44,104)	242,599
Information and communication technology	12,868	6,203	-	-	(5,745)	13,326
Leased assets	121,176	199,834	-	-	(77,156)	243,854
Library resources	29,279	9,510	-	-	(4,849)	33,940
<b>Balance at 31 December 2017</b>	<b>881,672</b>	<b>269,759</b>	<b>-</b>	<b>-</b>	<b>(150,513)</b>	<b>1,000,918</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2017</b>	\$	\$	\$
Buildings	792,350	(325,151)	467,199
Furniture and equipment	814,742	(572,143)	242,599
Information and communication technology	141,563	(128,237)	13,326
Leased assets	386,820	(142,966)	243,854
Library resources	136,966	(103,026)	33,940
<b>Balance at 31 December 2017</b>	<b>2,272,441</b>	<b>(1,271,523)</b>	<b>1,000,918</b>

Browns Bay School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**13 Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	51,436	33,200	51,923
Employee Entitlements - salaries	180,828	170,000	172,445
Employee Entitlements - leave accrual	6,567	7,000	7,773
	<u>238,831</u>	<u>210,200</u>	<u>232,141</u>
Payables for Exchange Transactions	238,831	210,200	232,141
	<u>238,831</u>	<u>210,200</u>	<u>232,141</u>

The carrying value of payables approximates their fair value.

**14 Revenue Received in Advance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	166,235	130,000	133,475
Other	10,917	9,000	12,348
	<u>177,152</u>	<u>139,000</u>	<u>145,823</u>

**15 Provision for Cyclical Maintenance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	119,430	119,430	112,539
Increase to the Provision During the Year	32,269	24,177	6,891
Use of the Provision During the Year	(10,296)	(17,423)	
Provision at the End of the Year	<u>141,403</u>	<u>126,184</u>	<u>119,430</u>
Cyclical Maintenance - Current	110,074	94,855	85,706
Cyclical Maintenance - Term	31,329	31,329	33,724
	<u>141,403</u>	<u>126,184</u>	<u>119,430</u>

**16 Finance Lease Liability**

The school has entered into a number of finance lease agreements for TELA laptops, projectors, photocopier, touchscreens, activeboards, Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	89,115	79,470	132,363
Later than One Year and no Later than Five Years	54,929	51,249	141,269
	<u>144,045</u>	<u>130,719</u>	<u>273,632</u>

# Browns Bay School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 17 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:

				BOT Contribution/ (Write-off to R&M)	
2018		Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Flooring Project	<i>Completed</i>		1,037	1,037	-
Roll Growth	<i>Completed</i>		22,775	22,841	(66)
Drainage Project	<i>Completed</i>	10,051		9,563	488
Pool Filter Project	<i>Completed</i>		531	80	451
Heating Upgrade	<i>Completed</i>		1,140	1,140	-
Totals		10,051	25,483	34,661	939

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

(3,940)

4,879

939

				BOT Contribution/ (Write-off to R&M)	
2017		Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Flooring Project	<i>completed</i>	4,028	1,192	5,220	-
Roll Growth	<i>In progress</i>	1,552	22,841	24,393	-
Drainage Project	<i>In progress</i>	18,127		8,076	10,051
Roofing Upgrade	<i>In progress</i>		9,605	9,605	-
Pool Filter Project	<i>In progress</i>		80	80	-
Heating Upgrade	<i>In progress</i>		1,311	1,311	-
Totals		23,707	35,029	48,685	10,051

### 18 Related Party Transactions

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

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

Browns Bay School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 19 Remuneration

#### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,510	4,385
Full-time equivalent members	0.14	0.17
<i>Leadership Team</i>		
Remuneration	416,231	424,017
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	420,741	428,402
Total full-time equivalent personnel	4.14	4.17

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	10 - 20	10 - 20
Termination Benefits		-

#### Other Employees

No other employee received total remuneration over \$100,000 (2017: Nil).

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

### 20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.



## Browns Bay School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 21 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017.

(Contingent liabilities and assets as at 31 December 2017: nil)

### Holidays Act Compliance – schools

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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 22 Commitments

### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has not entered into any new contracts:

No later than One Year

2018 Actual \$	2017 Actual \$
	16,198
	16,198

## 23 Managing Capital

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

## 24 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	276,303	363,031	336,428
Receivables	186,108	176,300	212,719
Investments - Term Deposits	100,000	365,000	161,929
<b>Total Loans and Receivables</b>	<b>562,411</b>	<b>904,331</b>	<b>711,076</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	238,831	210,200	232,141
Finance Leases	132,621	130,719	245,108
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>371,452</b>	<b>340,919</b>	<b>477,249</b>

## 25 Events After Balance Date

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

## 26 Breach of Borrowing Limit

Section 67 of the Education Act 1989 and clause 12 of the Crown Entities (Financial Powers) Regulations 2005 permit a Board to borrow within a specified limit. The Board appears to have breached the statutory limitation for external borrowing.

The Board is considering ways and means to resolve this breach. However, if any future borrowings are to be made in excess of the limits imposed by section 67 of the Education Act 1989 and the associated regulations, the Board will obtain ministerial consent before the borrowing is entered into.

## ANALYSIS OF VARIANCE 2018 – INNOVATIVE TEACHING PRACTICE

**School name:** Browns Bay School

**School number:** 1237

**Focus:** Teaching Pedagogy

**Strategic Aim:** To enhance teaching practices within our teachers in a collaborative environment through an Inquiry over two years

### Annual Aim:

Full staff development programme will be put in place, with the support of the Community of Learning team and eMPOWERedNZ, focussing on the development of Innovative Teaching Practices.

Staff and Team Meetings to discuss and complete a "Teaching As Inquiry" in the area of their selection:

Year 1 – 3: Play-based Learning

Year 4: Classroom Environment

Year 5: Problem Solving skills

Year 6: Self-Management

### Target:

Teaching Pedagogy: Teams will complete an Inquiry into Innovative teaching Practices.

Student Wellbeing survey will be completed to establish an understanding of how students feel about the school.

Staff Wellbeing Survey will be completed to explore how well our school promotes a safe and caring climate.

### Baseline data:

2018 is the first time the school has used the Wellbeing tool to survey students. The tool will be used in June 2018 for Year 5 and 6 students, as well as all teaching staff.

Year groups will complete surveys of students as part of their individual Inquiries.

### Actions: What did we do?

Community of Learning Team to ensure the BBS Inquiry document is appropriate to match in with the COL / Kahui Ako, and also establish links to other schools in our cluster with ideas or success in the chosen area.

Year Group Teams begin an Inquiry into an Innovative Teaching Practice. The Inquiry process is

- **Hunch:** Issue identified - How do we approach this? How do we know we are right - does the evidence match our assumptions?
- **Scanning:** Who are the learners? What patterns do we see based on evidence, data, assessment, observations, student voice, etc?
- **Focusing:** What is the greatest need? What is working well? What isn't
- **Teacher Learning:** What have others done with this problem? What will we do differently?
- **Taking Action:** What will we do specifically? How will we assess, measure, and collect evidence to show progress?
- **Checking:** What is the impact on our learners? How do we know?

Teachers will complete the Inquiry Process with an external facilitator from emPOWERedNZ to ensure that the process is valid and robust.

Teacher release will be provide to visit and research other schools.

To discuss and analyse the achievement and progress of students regularly at the team level as part of the Inquiry.

Staff Wellbeing Survey will be completed to explore how well our school promotes a safe and caring climate.

This data will be analysed within the school and across the Kahui Ako. The survey tools are designed to support school staff to review current school practice. It helps to identify areas of strength as well as next steps in regard to promoting a safe and caring social climate.

## Outcomes: What happened?

### **Teaching Pedagogy: Teams will complete an Inquiry into Innovative teaching Practices.**

Teaching teams in the three Year Groups completed Inquiries using Google documents to ensure collaboration within the Teams. These Inquiries were based on the **BBS Teaching As Inquiry 2018** template as prepared by the In School Leaders. The Inquiry was supported by Jo Robson (Leading Learning Ltd) as an expert facilitator.

The Teams worked on their particular focus over the year:

Year 1: What sort of Innovative Learning/teaching practice is beneficial to our children?

Year 2: Play Based learning.

Year 3 : Play Based Learning

What is PBL? Why do it? What are the outcomes for students who experience it? How are outcomes measured?

What's in it for teachers? Can we sustain it? \$\$\$ What might it look like for us in Year 3? What could it look like for us as a wider team Years 1 -3?

Year 4: We want our students to be able to show their understanding of how they learn best. To develop their learning style and skills to work more flexibly and collaboratively to facilitate their own learning.

Year 5: What innovative learning practices can we put in place to enable our students to confidently/effectively use the key competencies to direct their own learning at Level 3 of the curriculum?

Year 6: Embedding and working on Key Competencies, particularly Self-Management.

At the end of the year the Teams presented a report on their Inquiry to the staff. As a result of this meeting we identified areas for continued focus in 2019 – 2020.

### **Student Wellbeing survey was completed to establish an understanding of how students feel about the school.**

The Survey was conducted by 222 Year 5 and 6 students during class time in early Term 3. The survey was done by Year 4 students in Term 4.

The Survey covered areas such as:

- Teaching and Learning
- Community Partnership
- Pro-social Student cultures and strategies
- Schoolwide climate and practices
- Aggressive student culture

Results are attached to this Report

### **Staff Wellbeing Survey was completed to explore how well our school promotes a safe and caring climate.**

This survey was completed online by most teachers at a staff meeting. This is the first time the survey has been completed and was part of the Kahui Ako review of the Achievement Plan.

There are five areas in the survey:

- Teaching and Learning - 25 statements
- Community Partnership - 12 statements
- Pro-Social student Culture and strategies - 12 statements
- School-wide climate and practices - 67 statements
- Aggressive Student Culture - 12 statements

Results are attached to this Report

### Reason for Variance: Why did it happen?

The Team Inquiries started off as separate Inquiries yet as the year went by the Year 1 to 3 Team began to focus on Play based Learning and the Year 4 – 6 on Modern Learning Environments. This change is reflected in the 2019 Strategic Goals.

As this is the first time the Surveys have been undertaken we are looking at baseline data on the School from the viewpoint of the teachers and students.

### Evaluation: Where to next?

#### Team Inquiries

The next step will be to look at how might we change our **pedagogy for our learners**, in order to build creative, collaborative and future focused learners?

- Teams complete Inquiry into an innovative teaching practice / pedagogical change. (2nd year of two year process)
- Jo Robson: Teaching as Inquiry Support for Team Leaders and/or Development Team in Term 1 and 2 (Y1-3 and Y 4-6). This is being funded by PLD Fund for 80 hours in 2019
- SLT and Team Leaders meet Term 2 and 4
  - Year 1 – 3 Play Based Learning (PBL)
  - Year 4 – 6 Modern Learning Environment / Flexible Learning Environment (MLE / FLE)
- Team Inquiry: research base clarified and statement written
- Report back to staff / BOT
- Parent meeting

#### Student and Teacher Survey

Repeat the surveys in 2019 for Year 4 to 6 and Teachers Focus group reviews around the Aggressive student culture responses

Areas of Focus:

- Student Wellbeing:

Strengthen students abilities to manage their feelings and stand up for others /themselves

(E.g. Students treat each other with respect 77%)

- Kia Kaha programme introduced for students
- PLD by staff on Bullying types and strategies on how to address them
- Review Behaviour Management booklet with focus on "Bullying" statement and process around Concerns/Complaints
- Review these statements with community parent group
- Staff Wellness Time – structured process in the school for staff well-being

- Community Engagement

Strengthen school awareness of the cultures of the students and families in our community

(E.g. Teachers are interested in my culture and background 74%)

- ASL will support the development of staff understanding of cultural background of our students

# ANALYSIS OF VARIANCE 2018 - MATHEMATICS

**School name:** Browns Bay School

**School number:** 1237

**Focus:** Maths

**Strategic Aim:** To enhance student outcomes for Mathematics across the school

## Annual Aim:

Full staff development programme will be put in place, with the support of the Community of Learning team and Special Addition, focussing on the development of effective teaching skills in Math.  
Staff and Team Meetings to monitor the progress and achievement of ALiM students in Maths.  
Radar student will be monitored on a regular basis and will have the goal of showing accelerated progress and / or more engagement to Maths over the year.

## Target:

Maths:

- ALiM Radar students continue to have a positive engagement or have a more positive engagement towards Mathematics after the programme as measured by a student survey/voice.
- ALiM Radar students to demonstrate achievement and progress in Mathematics as measured by school assessments:
  - Year 2 – 6 GLoSS/ JAM – 2017 to 2018
  - Year 3 – 6 PAT Maths – scaled score March 2018 – November 2018
  - Year 4 – 6 e-asTTle Maths – aMs March 2018 – November 2018
- Areas of focus as a result of data analysis of 2017 Maths – movement within Curriculum Level 2
  - Mult / Div and Prop / Ratio
  - Early to Late Stage 5 progress
- The students which are worth investigating further in Maths are:
  - Pasifika cohort (n=14) are BBS lowest achievement group at 57%.

## Baseline data: NATIONAL STANDARDS

Maths: 84.2% (N= 514/610)

2017 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 2.8% (n=17/610)	NZE: 82.5% (n=279/338)	Boys: 83.1%
Below: 13.0% (n= 79/610)	Maori: 80% (n=28/35)	Girls: 85.5%
At: 52.1% (n= 318/610)	Pasifika: 57.1% (n=8/14)	
Above: 32.1% (n= 196/610)	Asian: 90.5% (n=154/170)	

Overall, the dataset indicates that 84.2% of Year 1-6 students at BBS are in the 'At/Above' achievement band compared to NZ 75.4%. It is commendable that overall we have 32.1% of students in the Above achievement band. However the average overall percentage of students at or above standard is a slight drop from 2016. There is a really high number of Year 6 (60%) sitting above national standard which is excellent. The Year 5 Group made great progress from 78% last year when they were in Year 4 to 85% at or above this year.

#### Actions: What did we do?

Teachers will participate in the BBS Maths Action Plan in conjunction with an external facilitator from Special Addition to ensure that the actual maths programme/skills taught are appropriate to addressing the needs of under-achieving students.

To complete a 10 to 15 week Accelerated Learning in Maths (ALiM) programme with a small group of "at risk" students in their class (one student will be termed the "radar student" and programme decisions will be based on the needs of this student).

Review student feedback:

- to establish achievement and progress
- to establish student perception of Maths

To discuss and analyse the progress of these students regularly at the team level.

To be very clear about what expectation for each cohort actually looks like for maths and to share these expectations with students as appropriate.



## Outcomes: What happened?

School this suggests that 86.2 % (n= 499/579) of students at BBS are in the 'at/above' band for 2018.

2018 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 2.4% (14/579)	NZE: 84.4%	Boys: 85.3%
Below: 11.4% (66/579)	Maori: 78.8%	Girls: 85.8%
At: 57.5% (333/579)	Pasifika: 50%	
Above: 28.7% (166/579)	Asian: 90.2%	

### Accelerated Learning in Maths (ALiM) Students

- ALiM Radar students continue to have a positive engagement or have a more positive engagement towards Mathematics after the programme as measured by a student survey/voice.

Comment: 88% (15 / 17) of the ALiM students from Year 2 to 6 recorded a more positive attitude towards Mathematics in the Student Survey. The students completed one at the Beginning of Year and this was compared to another at the End of Year. There were nine statements with a 3 level scoring system (e.g. "I am good at Maths")

Attitude change	Negative change (e.g. 2 statements marked lower and 0 marked higher)	Mixed result: More Negative than Positive change	Mixed result: Same number of Positive and Negative change	Mixed result: More Positive than Negative change	Positive change (e.g. 4 statements marked higher and 0 marked lower)
No. of Students	1	0	1	3	12

- ALiM Radar students to demonstrate achievement and progress in Mathematics as measured by school assessments:
  - Year 2 – 6 GLOSS/ JAM – 2017 to 2018
  - Year 3 – 6 PAT Maths – scaled score March 2018 – November 2018
  - Year 4 – 6 e-asTTle Maths – aMs March 2018 – November 2018

Comment: The results of the radar students in ALiM demonstrate that in the variety of tests from 36% (e-asTTle); 44% (PAT) or 62% (GLOSS stages) made accelerated progress in Mathematics. The PAT and GLOSS results are particularly impressive.

Please note: Accelerated Progress is more than the expected progress in a year.

Assessment	Progress and Achievement Test (PAT)	e-asTTle	GLOSS OTJ
	Yr 3 to 6 only (March and November)	Yr 4 to 6 only (March and November)	Yr 5 and 6 only (Dec 2017 to Dec 2018)
Accelerated Progress	44% (7/16)	36% (4/11)	62%
Progress	31% (5/16)	45% (5/11)	38%
No change	25% (4/16)	18% (2/11)	0%



- Areas of focus as a result of data analysis of 2017 Maths – movement within Curriculum Level 2
  - Mult / Div and Prop / Ratio

Year 4 2018

(10141) Mult/Div			
	2016	2017	2018
Stage8			
Stage8E			
Stage7		1	1
Stage7E		1	12
Stage6		3	20
Stage6E	3	4	25
Stage5	5	21	18
Stage5E	13	17	14
Stage4	39	30	5
Stage2-3	9	2	1
Stage0-1	2	2	
Totals	71	81	96

Year 4 2018

(10142) Prop/Ratio			
	2016	2017	2018
Stage8			
Stage8E			1
Stage7			
Stage7E		1	3
Stage6			11
Stage6E	3	9	34
Stage5	1	13	27
Stage5E	26	32	6
Stage2-4	38	25	13
Stage0-1	3	1	1
Totals	71	81	96

The school had been concerned at possible drop off of achievement in the Level 2 Mathematics of the NZC in Mult/Division and Proportion/Ratio.

I have shown the Year 4 students data results over the past three years, ending last year. By the end of Year 4 students are expected to be at Stage 5

The results show there is a drop in Year 3 yet this is corrected in Year 4 with nearly 80% at/above Stage 5.

The data also shows no gap of student knowledge between the two areas (Mult/div and Proportion/ratio) – both have 79% achievement

#### Progress of Year 4 students

At/Above NZC	2016 – Yr 2	2017 – Yr 3	2018 – Yr 4
Multiplication / Division	84%	58%	79%
Proportion / Ratio	94%	67%	79%

- The students which are worth investigating further in Maths are:

Pasifika cohort (n=10) continue to be an area of concern with the lowest achievement group at 50% at or above. In 2019 this group will decrease to only 7 students and may not be reported on due to the low number of students (privacy concerns).

#### Teacher Feedback

##### What Successes have you had with ALIM?

- Children have gained in confidence and look forward to their time
- The students are keen to carry on at their own pace
- The students are more willing to answer questions
- The children love ALIM
- White board table works really well
- Enthusiasm for Maths has increased
- Most of the students have progressed well
- Have been able to fill in gaps of basic number knowledge with daily repetition and this has helped them to retain this information
- More teacher collaboration and collaborating on planning of ideas with the rest of the team
- Using this time to get the rest of the class to practice basic facts, so all kids benefitting
- Confidence gained has transferred into class learning
- Students are eager to share and more willing and able to share their strategy
- Students willing to take risks, not as scared to make mistakes, improved growth mindset.

- More success in smaller groups
- There was more success in working in small groups
- Students were engaging more and using talk moves more ably.
- An ALiM book was very successful
- Use of different materials and games invaluable
- Other students asking if they can join

#### What have you found Challenging?

- Children being away/ absences interrupts the flow
- Finding the most efficient time to do the programme
- Keeping the rest of the class engaged in their task as well without interruptions
- That there were more students who could have benefitted from this programme
- Being consistent and fitting in each day with constant interruptions and needing to reschedule
- Readiness of students
- Keeping track of the participants and sometimes kids needed to change according to need and class focus
- Consistency, keeping up with the flow of lessons
- Not often supported on the home side
- Interruptions in the weekly programmes that impacted on ALiM
- Not all students retained the knowledge
- Some students not progressing as quickly as others in the group
- Timetable - too busy, too many changes

#### **Student Feedback**

##### Year 5 Student A

*How confident do you feel about Maths now compared to how you felt at the beginning of the year?*

I used to be scared to give answers coz I might not get it right. Because I get them right now I am more confident in maths.

*If you get one wrong, how do you feel?*

I feel like I made a mistake, its okay to make mistakes coz everyone makes mistakes. Mistakes help us to learn.

*Are you proud of your progress in maths?*

Yes I am

##### Year 6 Student B

ALiM has helped me understand maths and also enjoy it much more. At the start of the year I hated maths and I was quite bad at it as well but now I'm at the end of year 6 and math is now one of my favourite subjects and I guess I'm pretty good at it.

How it helps you is that it's basically an extra Maths class and it teaches you a lot about maths and helps you be more confident when it comes around to it.

##### Year 5 Student C

I liked the way we learned because there were only 5 of us and we got to use the whiteboard table to work things out. We wrote it and we could draw it first, then do it in our heads. The strategies were easier. I feel more confident with decimals.

### Reason for Variance: Why did it happen?

The introduction of the ALiM programme into the school programme and continuation of the Mathematics Professional Development programme with Specialist Addition was a worthwhile project in 2018.

#### Teacher Feedback

##### What Key acceleration strategies worked?

- Front loading of basic facts and number knowledge/ strategy before class is taught
- Activating prior knowledge
- Teaching of vocab
- Use of a wider range of materials and games to reinforce the learning intentions
- Repetition and consistency of the same strategy over a number of days helps to make links
- Using word problem cards to filter out or identify the information needed to solve the maths problems
- Doing everything in smaller chunks, simplified and at a slower pace
- Modelling books/ recording books/ anchor charts
- Achievable tasks early on to build confidence
- Short length of time, so focussed and high powered
- Warm-up games
- Tactile and visual resources/ hands on activities

### Evaluation: Where to next?

The Alim classroom programme will be further embedded and monitored in 2019. This supports the programme to be stronger and become part of our school learning programme.

The Mathematics Essence statement is being revised in 2019 and will include ALiM as a main feature of Mathematics support.

#### Teacher Feedback

##### What might you do differently next time?

- Only run over a term (10 weeks)
- Run in Term 2 as know the kids better as to who would benefit and most beneficial time to move students on
- Restrict group size to no more than 5
- Student selection e.g readiness, dynamics
- Have flexibility to remove and replace students involved
- Extra planning not always needed once have a good framework in place
- Run in maths time not as separate part of the day
- Collaborate with other teachers more

Adjust timetable as you go and with what work

##### What have you found Challenging?

- Children being away/ absences interrupts the flow

- Finding the most efficient time to do the programme
- Keeping the rest of the class engaged in their task as well without interruptions
- That there were more students who could have benefitted from this programme
- Being consistent and fitting in each day with constant interruptions and needing to reschedule
- Readiness of students
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## KIWISPORT 2018

### USE OF DEFINED FUNDING

In recent years schools have been provided with Kiwisport funding as part of their Operational Grant. The purpose of this fund is to facilitate improved opportunities for students to be involved in physical activity.

The school has continued to use this funding to supplement the appointment of a sports administrator to work alongside our sports co-ordinator. As a result of this extra support we have been able to offer enhanced opportunities for our students to be involved in a wide range of physical activities.

Funds received in 2018 were \$8540.37 (GST excl.).