

Browns Bay School

Annual Report for the year ended 31 December 2019

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

Browns Bay School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Jane Retimana	Chairperson	Co-Opted member	GM/Head of Strategy	Jun-21
Ben Sheeran	Parent Rep	Elected Parent Rep	Environmental Consultant	Jun-22
Daniel Smith	Parent Rep	Elected Parent Rep	Lawyer/Partner in Firm	Jun-22
Stacey Strang	Parent Rep	Elected Parent Rep	Program Manager	Jun-22
Nick Brown	Parent Rep	Elected Parent Rep	Regional Planning Manager	Jun-22
Jerry Dai	Parent Rep	Elected Parent Rep	Senior Site Manager	Jun-22
Tanya Sheppard	Staff Rep	Elected June 2019	Teacher/Team Leader	Jun-22
Peter Mulcahy	Staff Rep - Principal		Principal	
Aaron Cooper	Chairperson	Elected	Manager	Jun-19
Adrian Hirst	Parent Rep	Elected	Marketing Manager	Jun-19
James Stewart	Parent Rep	Elected	Database Administrator	Jun-19
Liz Day	Staff Rep	Elected		Jun-19

Browns Bay School

Annual Report

For the year ended 31 December 2019

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Browns Bay 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.

Browns Bay School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,706,346	4,503,180	4,498,535
Locally Raised Funds	3	396,495	367,000	399,320
Interest Income		6,067	10,000	9,305
International Students	4	248,057	240,000	238,802
		<u>5,356,965</u>	<u>5,120,180</u>	<u>5,145,962</u>
Expenses				
Locally Raised Funds	3	168,581	169,000	186,703
International Students	4	38,988	30,000	44,224
Learning Resources	5	3,255,446	2,963,691	3,091,686
Administration	6	288,287	286,603	273,198
Finance		9,432	16,783	18,431
Property	7	1,330,046	1,459,770	1,330,752
Depreciation	8	190,572	198,600	198,829
Loss on Disposal of Property, Plant and Equipment		2,329	-	137
		<u>5,283,681</u>	<u>5,124,447</u>	<u>5,143,960</u>
Net Surplus for the year		73,284	(4,267)	2,002
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>73,284</u>	<u>(4,267)</u>	<u>2,002</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.

Browns Bay School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Balance at 1 January		<u>1,368,839</u>	<u>1,368,839</u>	<u>1,360,379</u>
Total comprehensive revenue and expense for the year		73,284	(4,267)	2,002
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		17,005	-	6,458
Equity at 31 December	23	<u>1,459,128</u>	<u>1,364,572</u>	<u>1,368,839</u>
Retained Earnings		1,459,128	1,364,572	1,368,839
Equity at 31 December		<u>1,459,128</u>	<u>1,364,572</u>	<u>1,368,839</u>

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

Browns Bay School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	334,578	71,295	276,303
Accounts Receivable	10	192,172	181,700	186,108
GST Receivable		-	13,000	16,375
Prepayments		25,893	21,500	21,535
Investments	11	101,730	100,000	100,000
		<u>654,373</u>	<u>387,495</u>	<u>600,321</u>
Current Liabilities				
GST Payable		1,201	-	-
Accounts Payable	13	234,668	220,500	238,831
Revenue Received in Advance	14	203,444	160,000	177,152
Provision for Cyclical Maintenance	15	24,727	7,833	110,074
Finance Lease Liability - Current Portion	16	55,791	48,449	80,183
Funds Held for Capital Works Projects	17	20,451	-	939
		<u>540,282</u>	<u>436,782</u>	<u>607,179</u>
Working Capital Surplus/(Deficit)		114,091	(49,287)	(6,858)
Non-current Assets				
Property, Plant and Equipment	12	1,405,416	1,454,404	1,459,464
		<u>1,405,416</u>	<u>1,454,404</u>	<u>1,459,464</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	41,952	36,555	31,329
Finance Lease Liability	16	18,427	3,990	52,438
		<u>60,379</u>	<u>40,545</u>	<u>83,767</u>
Net Assets		<u>1,459,128</u>	<u>1,364,572</u>	<u>1,368,839</u>
Equity	23	<u>1,459,128</u>	<u>1,364,572</u>	<u>1,368,839</u>

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

Browns Bay School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		978,539	895,299	957,388
Locally Raised Funds		412,826	367,015	402,411
International Students		256,634	223,765	271,562
Goods and Services Tax (net)		17,576	3,375	(3,214)
Payments to Employees		(672,625)	(622,502)	(650,685)
Payments to Suppliers		(673,640)	(790,530)	(686,073)
Cyclical Maintenance Payments in the year		(94,850)	-	-
Interest Paid		(9,432)	(16,783)	(18,431)
Interest Received		5,716	10,014	9,516
Net cash from Operating Activities		220,744	69,653	282,474
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(137)
Purchase of PPE (and Intangibles)		(115,333)	(582,599)	(287,011)
Purchase of Investments		(1,730)	-	61,929
Net cash from Investing Activities		(117,063)	(582,599)	(225,219)
Cash flows from Financing Activities				
Furniture and Equipment Grant		17,005	-	6,458
Finance Lease Payments		(81,923)	308,877	(114,726)
Funds Held for Capital Works Projects		19,512	(939)	(9,112)
Net cash from Financing Activities		(45,406)	307,938	(117,380)
Net increase/(decrease) in cash and cash equivalents		58,275	(205,008)	(60,125)
Cash and cash equivalents at the beginning of the year	9	276,303	276,303	336,428
Cash and cash equivalents at the end of the year	9	334,578	71,295	276,303

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.

Browns Bay School

Notes to the Financial Statements

For the year ended 31 December 2019

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 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 26.

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 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

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.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

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.

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 2019

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:

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 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 2019

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 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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	752,939	717,420	732,469
Teachers' Salaries Grants	2,690,474	2,412,760	2,516,546
Use of Land and Buildings Grants	1,042,212	1,200,000	1,054,751
Resource Teachers Learning and Behaviour Grants	3,715	2,000	2,575
Other MoE Grants	203,473	121,000	183,286
Other Government Grants	13,533	50,000	8,908
	4,706,346	4,503,180	4,498,535

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	155,180	143,500	151,786
Activities	154,003	135,000	162,147
Trading	29,486	27,000	26,235
Other Revenue	57,826	61,500	59,152
	396,495	367,000	399,320
Expenses			
Activities	140,476	141,000	159,441
Trading	18,256	15,000	15,184
Fundraising (Costs of Raising Funds)	9,849	13,000	12,078
	168,581	169,000	186,703
Surplus/ (Deficit) for the year Locally Raised Funds	227,914	198,000	212,617

The school would like to acknowledge the receipt of \$3,230 from the Pub Charity to be spent on Kapa Haka uniforms.

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	21	0	32
Revenue			
International Student Fees	248,057	240,000	238,802
Expenses			
Commissions	21,368	-	22,076
International Student Levy	8,295	-	8,201
Other Expenses	9,325	30,000	13,947
	38,988	30,000	44,224
Surplus/ (Deficit) for the year International Students	209,069	210,000	194,578

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	79,013	79,600	68,946
Equipment Repairs	715	1,000	-
Information and Communication Technology	36,387	39,041	44,155
Library Resources	1,192	2,000	1,934
Employee Benefits - Salaries	3,096,141	2,775,760	2,908,010
Staff Development	41,998	66,290	68,641
	<u>3,255,446</u>	<u>2,963,691</u>	<u>3,091,686</u>

6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,663	5,663	5,498
Board of Trustees Fees	3,435	4,600	4,510
Board of Trustees Expenses	10,480	10,000	6,637
Communication	4,784	5,500	5,162
Consumables	35,659	30,400	32,781
Operating Lease	-	7,500	-
Other	17,626	22,050	16,217
Employee Benefits - Salaries	183,280	175,190	178,049
Insurance	15,653	15,700	13,622
Service Providers, Contractors and Consultancy	11,707	10,000	10,722
	<u>288,287</u>	<u>286,603</u>	<u>273,198</u>

7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	24,280	23,500	22,750
Consultancy and Contract Services	57,332	52,000	57,232
Cyclical Maintenance Expense	20,126	14,500	32,269
Grounds	11,332	15,300	15,015
Heat, Light and Water	49,248	38,000	41,223
Rates	193	160	176
Repairs and Maintenance	35,709	30,000	18,815
Use of Land and Buildings	1,042,212	1,200,000	1,054,751
Security	3,499	4,310	8,444
Employee Benefits - Salaries	86,115	82,000	80,077
	<u>1,330,046</u>	<u>1,459,770</u>	<u>1,330,752</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	31,528	20,770	19,082
Furniture and Equipment	55,457	70,844	49,798
Information and Communication Technology	13,011	18,152	6,781
Leased Assets	85,245	83,246	117,586
Library Resources	5,331	5,588	5,582
	<u>190,572</u>	<u>198,600</u>	<u>198,829</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	202,160	71,295	48,539
Bank Call Account	132,418	-	227,764
Cash and cash equivalents for Cash Flow Statement	<u>334,578</u>	<u>71,295</u>	<u>276,303</u>

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

Of the \$334,578 Cash and Cash Equivalents, \$20,451 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.

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	3,616	1,300	2,232
Receivables from the Ministry of Education	-	-	4,879
Interest Receivable	765	400	414
Teacher Salaries Grant Receivable	187,791	180,000	178,583
	<u>192,172</u>	<u>181,700</u>	<u>186,108</u>
Receivables from Exchange Transactions	4,381	1,700	2,646
Receivables from Non-Exchange Transactions	187,791	180,000	183,462
	<u>192,172</u>	<u>181,700</u>	<u>186,108</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	101,730	100,000	100,000
Total Investments	<u>101,730</u>	<u>100,000</u>	<u>100,000</u>

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	978,234	16,851	-	-	(31,528)	963,557
Furniture and Equipment	291,389	47,926	-	-	(55,457)	283,858
Information and Communication Technology	22,262	44,649	-	-	(13,011)	53,900
Leased Assets	128,507	23,521	-	-	(85,245)	66,783
Library Resources	39,072	5,906	(2,329)	-	(5,331)	37,318
Balance at 31 December 2019	1,459,464	138,853	(2,329)	-	(190,572)	1,405,416

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	1,339,318	(375,761)	963,557
Furniture and Equipment	961,256	(677,398)	283,858
Information and Communication Technology	201,929	(148,029)	53,900
Leased Assets	412,579	(345,796)	66,783
Library Resources	144,390	(107,072)	37,318
Balance at 31 December 2019	3,059,472	(1,654,056)	1,405,416

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 \$66,783 (2018: \$128,507).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
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
Balance at 31 December 2018	1,000,918	657,512	(137)	-	(198,829)	1,459,464

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
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
Balance at 31 December 2018	2,929,398	(1,469,934)	1,459,464

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	35,628	34,000	51,436
Employee Entitlements - Salaries	189,956	180,000	180,828
Employee Entitlements - Leave Accrual	9,084	6,500	6,567
	<u>234,668</u>	<u>220,500</u>	<u>238,831</u>
Payables for Exchange Transactions	234,668	220,500	238,831
	<u>234,668</u>	<u>220,500</u>	<u>238,831</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	174,812	150,000	166,235
Other	28,632	10,000	10,917
	<u>203,444</u>	<u>160,000</u>	<u>177,152</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	141,403	141,403	119,430
Increase/(decrease) to the Provision During the Year	20,126	14,500	32,269
Use of the Provision During the Year	(94,850)	(111,515)	(10,296)
Provision at the End of the Year	<u>66,679</u>	<u>44,388</u>	<u>141,403</u>
Cyclical Maintenance - Current	24,727	7,833	110,074
Cyclical Maintenance - Term	<u>41,952</u>	<u>36,555</u>	<u>31,329</u>
	<u>66,679</u>	<u>44,388</u>	<u>141,403</u>

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for teachers laptops, chromebooks, a photocopier, iPads, projectors and other Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	60,022	48,449	89,115
Later than One Year and no Later than Five Years	<u>19,776</u>	<u>3,990</u>	<u>54,929</u>
	<u>79,798</u>	<u>52,439</u>	<u>144,044</u>

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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:

		2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Drainage Project	Completed		488	(488)	-	-	-
Pool Filter Project	Completed		451	-	-	-	451
Outdoor Breakout	In progress		-	20,000	-	-	20,000
Totals			939	19,512	-	-	20,451

Represented by:

Funds Held on Behalf of the Ministry of Education

20,451

20,451

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Flooring Project	Completed		-	1,037	1,037	-	-
Roll Growth	Completed		-	22,775	22,841	(66)	-
Drainage Project	Completed		10,051	-	9,563	-	488
Roofing Upgrade	In progress		-	183,079	183,079	-	-
Pool Filter Project	Completed		-	531	80	-	451
Heating Upgrade	Completed		-	1,140	1,140	-	-
Totals			10,051	208,562	217,740	(66)	939

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 2019

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,435	4,510
Full-time equivalent members	0.17	0.14
<i>Leadership Team</i>		
Remuneration	353,679	416,231
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	357,114	420,741
Total full-time equivalent personnel	3.17	4.14

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	150 - 160	140 - 150
Benefits and Other Emoluments	20 - 21	10 - 20
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
100-110	1	-
	1	-

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.

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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

The Ministry 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.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

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:

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	334,578	71,295	276,303
Receivables	192,172	181,700	186,108
Investments - Term Deposits	101,730	100,000	100,000
Total Financial assets measured at amortised cost	628,480	352,995	562,411
Financial liabilities measured at amortised cost			
Payables	234,668	220,500	238,831
Finance Leases	74,218	52,439	132,621
Total Financial Liabilities Measured at Amortised Cost	308,886	272,939	371,452

25 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 26 March, New Zealand increased its COVID-19 alert 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 of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School 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, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

- A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/or collect donations or other contributions from parents, may be compromised.
- A reduction in revenue from student fees and charges from International students, including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

26 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

27 Comparatives

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

KIWISPORT 2019

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 2019 were \$8239.37

ANALYSIS OF VARIANCE 2019 - OVERALL

School name: Browns Bay School

School number: 1237

Focus: Maths / Reading / Writing

Strategic Aim: To enhance student outcomes in Maths / Reading / Writing across the school

Annual Aim:

Staff development programme will be put in place, with the support of the Curriculum Teams and Community of Learning team focussing on the development of effective teaching skills in Maths / Reading / Writing

Target:

- Increase overall student outcomes in Maths / Reading / Writing

Baseline data: NZ Curriculum

Reading

2018 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 2.5% (13/579)	NZE: 88.5%	Boys: 80.5%
Below: 13.5 (78/579)	Maori: 75%	Girls: 87.8%
At: 61.3% (355/579)	Pasifika: 66.7%	
Above: 22.8% (132/579)	Asian: 84.6%	

Writing

2018 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 3.5% (20/579)	NZE: 74.9%	Boys: 65.3%
Below: 22.8% (132/579)	Maori: 67%	Girls: 80.2%
At: 61.8% (358/579)	Pasifika: 50%	
Above: 12% (69/579)	Asian: 76.3%	

Maths

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%	

Outcomes: What happened?

Reading

2019 Browns Bay School (617)	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 2.8%	NZE(221): 85.5%	Boys (323): 79.3%
Below: 16.5	Maori (35): 88.6	Girls (294): 82.3%
At: 59	Pasifika (12): 100	
Above: 21.7	Asian (228): 78	
	Other (126): 73.6	

- 80.7% of students At/Above – a slight decrease from 2018 (-3%).
- Boys stayed consistent yet girls and Asian groups moved downwards

Writing

2019 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 4.4%	NZE: 74.6%	Boys: 65%
Below: 27.4	Maori: 60	Girls: 71.4%
At: 57	Pasifika: 66	
Above: 11.2	Asian: 68.3	
	Other: 58.4	

- 68.2% of students At/Above – a slight decrease from 2018 (-5%).
- More girls below expectation in writing (-8%)
- Year 1-2 group had 47% and 46% below the OTJ (see notes)

Maths

2019 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 1.8	NZE: 82.4	Boys: 84%
Below: 14	Maori: 80	Girls: 84
At: 55.3	Pasifika: 83	
Above: 28.9	Asian: 85	
	Other: 81.7	

- 84.2% of Students At / Above expectation which is similar to 2018
- Pasifika students increased significantly

Reason for Variance: Why did it happen?

Mathematics

Continues to be strong across the school and the ALiM programme will be continued in Year 2 to 6 classrooms

Literacy

Browns Bay School continues to have an increased enrolment of ESOL Learners. English Language Learners based on students with EOY assessments

- 35% (218 / 617) of BBS students received ESOL support in 2019.
- 63% (138 / 218) ESOL students are in Year 1 to 3 and this is 48% of all Year 1 – 3 students (n= 138/285)
- 40% (85 / 218) of ESOL students did not achieve the expected curriculum level in writing and 28% in reading.

Alteration to Writing Assessment guidelines in 2019

- a change in Level Expectations in 2019 for the Year 1 area from 1B to 1P being AT, this made it more difficult for students to be AT in this Year level

Student Reading levels

- Assessment of students in reading has strict requirements (students need to have a level at "easy" or below 92% before moving on to next level. This stops students from racing up levels based on instructional levels

Additional Information:

Of the 700 students at Browns Bay School at the end of 2019 the following have been removed from the statistics

- New Entrant students after May

The data does include 622 students

- 218 ESOL students
- 2 ORS Funded students
- 19 International students
- Ethnic Break-down of students:

NZ EUROPEAN	221
MAORI	35
PASIFIKA: Fijian, Samoan, Cook Is	12
ASIAN: Chinese, Korean, SE Asian	228
OTHER: British, Irish, SA, Poland, Russian	126

Evaluation: Where to next?

With an aim of moving as many students as possible from the 'under-achieving' to the 'achieving' bands, the school in each area will:

Reading

To progress student achievement in Reading (particularly Year 1, 2 and 3) across the year.

To identify every year 1-6 student at the beginning of 2020 who is in 'below' + 'well below' bands (from 2019 data)

- Literacy Team is formed and meet regularly
- Survey of staff and discussion on how reading programmes are implemented
- Review resources available to staff and identify gaps
- Revision of the Literacy Essence statement regarding Reading by Literacy Team
- Reading progressions reviewed for each year level. To have very clear expectations for each cohort and to share these expectations with students as appropriate. This will be the revised reading benchmarks.
- Teaching Inquiry
 - PD on January 29 with Sheena Cameron and Louise Dempsey "The Reading Book"
 - Staff identify one reading teaching practice goal
 - Identify Radar students as part of their individual inquiry (Focus on ESOL students and Reading)
 - Staff provided PD support with 3 staff meetings for discussion on areas of reading e.g. Reading recovery programme, running records, assessment tools, shared reading
 - Staff share with PLG Groups their Inquiry at 3 staff meeting
- Reading levels and standardised testing achievement and progress data will be shared with the BOT and community

Writing

- Writing Essence statement completed
- Writing levels achievement and progress will be shared with the BOT
- To track students in Writing with a goal of identifying the specific skills students needed to form a programme for 2021
- To be very clear about what expectation for each cohort actually looks like for writing to share these expectations with students as appropriate. This will be the revised writing benchmarks.
- Review assessment processes, especially the retaining of writing samples.
- Writing assessment booklets for each year level – access material, photocopied and compiled into a book format
- Writing levels achievement and progress will be shared with the BOT

Mathematics

- PLD with this team using Special Addition and attending Maths PD with reports back to staff at next available meeting
- Maths Essence statement published
- Maths Progression for Year levels (as provided in Maths Drive) to be used to support Next Step assessments for students
- Continue AlIM across school in Years 2 to 6
- Maths stages achievement and progress data will be shared with the BOT

English Speakers Other Language (ESOL)

- The ESOL Team will identify students and provide programmes to support teaches and students in the classroom and withdrawl.
- Link students in ESOL with the Learning Support (LS) groups to ensure student's needs are met.

- LS and ESOL share Intervention groups and strategies

Learning Support (LS)

- Identify groups for intervention liaising with ESOL Team
- Provide intervention groups in Literacy and Mathematics

ANALYSIS OF VARIANCE 2019 - MATHEMATICS

School name: Browns Bay School

School number: 1237

Focus: Maths

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

To support the Kahui Ako goals as stated in the "Achievement Challenge Approach Plan and Memorandum of Agreement for the MidBays Kahui Ako" (July 2018) for Raising Achievement.

Annual Aim:

Staff development programme will be put in place, with the support of the Maths Curriculum Team, 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 – 2018 to 2019
 - Year 3 – 6 PAT Maths – scaled score March 2019 – November 2019
 - Year 4 – 6 e-asTTle Maths – aMs March 2019 – November 2019
- The students which are worth investigating further in Maths are:
 - Pasifika cohort (n=10) are BBS lowest achievement group at 50%.
- The Mathematics Essence statement is being revised in 2019 and will include ALiM as a main feature of Mathematics support.

Baseline data: NZ Curriculum

School 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%	

Overall, the dataset indicates that 86.2% of Year 1-6 students at BBS are in the 'At/Above' achievement band. It is commendable that overall we have 28.7% of students in the Above achievement band.

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 84.2% of students at BBS are in the 'at/above' band for 2019.

2019 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below: 1.8%	NZE: 82.4%	Boys: 84%
Below: 14%	Maori: 80	Girls: 84.5%
At: 55.3%	Pasifika: 83.4	
Above: 28.9%	Asian: 89	
	Other: 81.7	

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: 69% (9 / 13) 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	1	2	2	7

- ALiM Radar students to demonstrate achievement and progress in Mathematics as measured by school assessments:
 - Year 2 – 6 GLoSS/ JAM – 2018 to 2019
 - Year 4 – 6 e-asTTle Maths – sub-levels November 2018 to November 2019

Comment: Following moderation by the Senior Leadership Team and Maths Lead Teacher 55% of the radar students in ALiM demonstrated accelerated progress in Mathematics based on GLoSS stages and e-asTTle.

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

Assessment	GLoSS OTJ	e-asTTle
	Year 1 to 3 (Dec 2018 to Dec 2019)	Yr 4 to 6 only (March and November)
Accelerated Progress	55% (n= 10/18)	58% (n= 7/12)
Progress	45% (n= 8/18)	25% (n= 3/12)
No change	0% (n= 0/18)	16% (n= 2/12)

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?

Mathematics

- PLD with this team using Special Addition and attending Maths PD with reports back to staff at next available meeting
- Maths Essence statement published
- Maths Progression for Year levels (as provided in Maths Drive) to be used to support Next Step assessments for students
- Continue ALiM across school in Years 2 to 6