



Browns Bay School

EFFORT BRINGS REWARD

2021 ANNUAL REPORT



BROWNS BAY SCHOOL

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CHAIRPERSON'S ANNUAL REPORT

Tena koutou katoa,

On behalf of the School Board for the year ended 31 December 2021 it is my pleasure to provide this annual report.

The school board members to the year ended 31 December 2021 were:

Name	Position	Date Commenced
Nick Brown	Parent Representative	From April 2017
Jerry Dai	Parent Representative	From June 2019
Ben Sheeran	Parent Representative	From June 2019
Tanya Sheppard	Staff Representative	From June 2019
Daniel Smith	Parent Representative, Chairperson	From June 2019 (Chairperson from February 2021)
Stacey Strang	Parent Representative	From September 2018
Peter Mulcahy	Principal	

In January 2022 Daniel Smith stepped down as School Board Member and Chairperson. I would like to acknowledge and thank Daniel for his commitment and contribution to the School Board and school governance over the years.

School Focus

The values of Respect – Manaakitanga, Personal Excellence - Tu Rangatira, Taking Responsibility – Takohanga, and Inquiring Minds - Whai Whakaaro, continue to underpin our school culture and support our vision of building leaders and learners.

2021 can only be described as a year of interruptions and I want to commend the school, students and their whanau on their flexibility and courage to keep going throughout the year. As Covid settings allowed students were able to participate in a wide variety of activities that bring so much joy and achievement to school life such as sports, arts, kapa haka and outdoor education programmes. When Covid limited the traditional activities innovative ways were found to replace these activities. This was especially the case for our graduating year 6 students.

Our school roll reflects the diversity of our school community. Our school continues to focus on the ongoing development of our ESOL programme and support for ESOL students and their whanau. The Kahui Ako ESOL across school leader is based within Browns Bay School and is able to share our innovative practices with the other local schools

Property

Significant building works have occurred in 2021. The new school building has started to take shape and although delayed from the initial plan, it is anticipated that students will move into the classrooms in August 2022. The school has continued to focus on upskilling its teachers to be able to provide effective teaching to students in the new build's innovative learning environment.

Planning has also occurred for improving the swimming pool environment with new changing sheds, a new seating area and landscaping.

Acknowledgements

The school is only as successful as it is because so many people give them time, energy and expertise. The Board wishes to thank this large group of people who contribute to the success of the school.

- Our wonderful students who adapted to all the challenges of surviving a pandemic
- Parents, caregivers and whanau support our wonderful students, assisting in classes, trips, camps, sports teams, fundraising and in 2021 as teacher in the home
- Friends of the School for their wonderful fundraising efforts
- Our Māori Whanau
- Our fantastic professional teaching team who go above and beyond in supporting their students and adapting as necessary for covid challenges
- Our dedicated support team which includes our ESOL team, teacher aides, property manager and support staff
- Our Senior Management team Peter Mulcahy, Jo Hewitt, Jackie Carr and Liz Hammelburg who led the school through a challenging year disrupted by Covid-19
- Finally thanks to my fellow Board members who give their time and skill to the governance of the school.

He aha te mea nui o te ao? He tangata! He tangata! He tangata!

What is the most important thing in the world? It is people! It is people! It is people!

Naku noa na,

Stacey Strang
Chairperson

PRINCIPAL'S REPORT

Browns Bay School has a strong school culture based on the vision "Building Leaders and Learners". The education programmes available to both our students and staff throughout the year are guided by this vision statement.

Alongside the vision is our Motto EFFORT BRINGS REWARD / KA PUTA TE HUA and the four Values: Respect / Manaakitanga; Personal Excellence / Tu Rangatira; Inquiring Minds / Whai Whaakaro and Taking Responsibility / Takohanga that we bring alive to our students through our conversations and programmes.

The Pathways for Success document identify the key pedagogical teaching practices as: Responsive and holistic teaching and learning; Inclusion; Well-being/ Hauora; Smart systems and routines; Collaboration; and Learner Agency

THE COVID YEAR (Part 2)

2021 was another tough year for the New Zealand community with the impact of Covid – 19. Over the year our normal school programme had to transform to Distance Learning from 18 August to part-time schooling from 17 November until the end of the year. This was compounded with many students being absent from learning due to parental concern with Covid-19 and absences from on-line learning

Covid – 19 disruptions impacted across all year levels with Year 1 students whose start to school was disjointed to Year 6 students who lost the opportunity to again participate in the School Production. Teachers reset their teaching programme to online and based off – site. Parents and whanau had to cope with altered financial situations and the restraints of lockdowns. The uncertainty and abrupt changes to the Alert Levels put stress on the New Zealand community that was noticeable within the Browns Bay community.

Again, I was impressed with the way the school community worked their way through the various challenges and the way they supported each other. The teachers were amazing the way they reset to Distance Learning systems, the children who coped with the lack of contact with their classmates and the parents who supported the children in their learning at home.

STUDENT ACHIEVEMENT

The achievement of our students continues to be paramount for Browns Bay School. The December reports on student achievement was based on teacher judgements of where students were at in their learning without any support from formal assessments.

Literacy continued to be a teaching focus in 2021 with professional development based on Sheena Cameron and Louise Dempsey. Karen Cebalo (ASL/ESOL) introduced a programme of working alongside

teachers to support literacy for the ESOL students and other students in the class. Karen worked with the Year 4 team and had started with the Year 3 team before lock-down cut the programme short.

When students could compete and participate in events, they were successful in the sporting, cultural and social arenas. The school continued to provide a high-quality programme in Education Outside the Classroom that allowed our students to challenge themselves in a safe environment at camps, Waterwise and on Outdoor Education Days.

CURRICULUM

Teachers delivered a balanced curriculum based on the NZ Curriculum learning objectives as prescribed in our “Pathways to Success” document. Student progress and achievement was reported to parents and the Board. Topics were based on the key understandings as outlined in the “Pathway to Success”. The Essential Statements for each Curriculum area were reviewed and re-written.

In 2021, teachers continued the investigation of new pedagogy for our learners as part of a two-year Inquiry. This was led by Jo Robson with teams investigating Collaborative Teaching. This work was undertaken with the Year 5 and 6 Teams in preparation for the move into the collaborative classrooms.

The number of ESOL students at Browns Bay School has grown to 217 funded with a comparative increase in resources provided for this area. The ESOL team deliver strong support for our English Language Learners with a trained teacher and four teacher aides.

Teacher Only Days were held separately to review Reporting to Parents and study the Te Tiriti o Waitangi.

The school received Kiwisport funding as part of the Operational Grant in 2021. 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 a sports administrator to work alongside our sports co-ordinator. Because 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.

COMMUNITY OF LEARNING /KAHUI AKO

Browns Bay School continues to be part of the MidBays Community of Learning / Kahui Ako. The Kahui Ako involves the Mid Bay Cluster of schools, plus Rangitoto College. The Achievement Plan for the Kahui Ako was reviewed in 2021 and is yet to confirm the new Plan

Our three in-school teachers focused on introducing a STEAM framework into our local curriculum – this work was impacted by Covid in 2020 and was continued into 2021. The ISL Team guided the Curriculum Teams on the rewriting of the Essential Statements.

PROPERTY

In February 2021 the ground was broken on the new 12 classroom block to replace Rooms 18 – 21. The covid pandemic interruptions have delayed the work from finishing in March 2022 to August 2022. The Board have been kept informed of the process. The Furniture Grant will be used to furnish and stock the new Build.

The Board have identified funds to be spent on the Pool Upgrade. This Project will mean the replacement of the PE Shed to near the Hall; sunshade in the Pool area and Site work that has been generated due to the re-location of the Changing Sheds.

The Special Investment Programme (SIP) fund continued to be used to modernise the schools building and site. The shade over the Middle and Senior school playgrounds, and Bag Bays for Rooms 8 to 11 were completed in 2020. The project for the Deck and Canopy outside Rooms 1 to 7 completed with funding from the SIP and Accelerated Modernisation Scheme. The canopy is yet to be completed. The final portion of funds is going to be used to upgrade the Pool area, Interior Classroom development and renovation of the Boiler area.

PERSONNEL

The school roll reached 688 regular students in December. Overall, we had 9 International students over 2021 (compared with 19 in 2020), a reduction due to the NZ Border restrictions caused by the Covid Pandemic. Staff changes over 2021 showed changes with Fixed Term teachers leaving and with two teachers on maternity leave.

Performance Management Systems (PMS) operated within the school and continued to meet their prime purpose of being developmental at the same time as providing informed assessment. Team Leaders focussed on the appraisal component of PMS. The Inquiry process was strengthened with a focus on using student data and teams working collaboratively.

The teaching, support, administration, and property staff at Browns Bay School are to be recognised for their dedication and commitment to the school and students. They do a commendable job and are supported ably by the Senior Leadership Team of Jo Hewitt, Jacky Carr, Liz Hammelburg and Sue Moscrip. This team have benefitted from the knowledge introduced to the school with the appointment of Liz as an AP with Learning Support strengths; the team have been a huge factor in the smooth running of the school.

COMMUNITY

The 'Friends of the School' executive has continued to perform and enhance its role as a key support agency within the school. The FOTS executive works extremely hard on projects which will benefit the school primarily through financial contribution, yet they have also tried where possible to make those fun events. The FOTS team were very successful in raising funds and I would like to acknowledge the team led by Michael Corbett for their excellent work over a Covid interrupted year.

The FOT's team are a small representation of our wider parent community, and I would like to acknowledge the support of our parents for Browns Bay School. Our parents are ready to help the school in a wide range of activities that enhance our student's educational experience, and it is most appreciated.

BOARD OF TRUSTEES

The operation of the Board of Trustees at Browns Bay School continues to be successful and enhances the operation of the school. I would like to acknowledge the hard work and dedication of the Board of Trustees, led by Daniel Smith, and to thank them for the skills and knowledge they bring to the role.

Peter Mulcahy

Principal

ANALYSIS OF VARIANCE 2021 - 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

2020 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 78%	Boys: 74%
Below: 26.5%	Maori: 82%	Girls: 73%
At: 54.1%	Pasifika: 73%	
Above: 19.4%	Asian: 76%	
	Other: 60%	

Writing

2020 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 63%	Boys: 56%
Below: 40.5%	Maori: 46%	Girls: 63%
At: 50%	Pasifika: 73%	
Above: 9.5%	Asian: 66%	
	Other: 42%	

Maths

2020 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 78%	Boys: 85%
Below: 17.7%	Maori: 75%	Girls: 79%
At: 52.6%	Pasifika: 73%	
Above: 29.6%	Asian: 89%	
	Other: 79%	

Outcomes: What happened?

Reading

2021 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 66 %	Boys: 61%
Below: 39%	Maori 42 %	Girls 60%
At: 50%	Pasifika 45 %	
Above: 11%	Asian 69 %	
	Other 49 %	

Writing

2021 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 44%	Boys: 39%
Below: 54%	Maori: 27%	Girls: 52%
At: 42%	Pasifika: 18%	
Above 4%	Asian 54%	
	Other: 38%	

Maths

2021 Browns Bay School	Ethnic Groups: At and Above	Gender: WT and Above
	NZE: 69%	Boys: 78%
Working Towards 27%	Maori: 66%	Girls: 67%
At: 52%	Pasifika 54%	
Above: 21%	Asian 83%	
	Other: 61%	

Actions: What did we do?

APPROACHES FOR 2021 DEVELOPMENT

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

Literacy: Reading and Writing

To improve student achievement in Reading and Writing (particularly Year 1 to 4).

To identify every year 1-6 student at the beginning of 2021 who is in 'below' + 'well below' bands (from 2020 data)

- Teams will draft expectations for their Literacy level and share it with other teaching teams emphasising possible focus areas for planning and teaching.
- Literacy progressions reviewed for each year level to ensure very clear expectations for each cohort and to share these expectations with students as appropriate.
- Teams will review the Writing data of "at risk" students to determine children to target for accelerated growth.
- Teaching Inquiry
 - Continued PD with Sheena Cameron and Louise Dempsey
 - Staff identify one literacy practice goal; either reading or writing depending on the class needs.
 - Identify Radar students in Years 1 to 4 as part of their Team inquiry

- Staff provided PD support
 - staff meetings for discussion on areas of literacy
 - webinar from Cameron / Dempsey
- Use the PAT Punctuation and Grammar Test to identify possible gaps in surface features at Year 4 to 6
- Use achievement data to identify Writing Intervention groups
- ESOL groups to incorporate Structure Literacy
- Strengthen moderation processes and keep progressive EOY writing sample for ALL students
- Literacy achievement and progress will be shared with the BOT

Mathematics

- Maths Lead Teachers will share new ideas with staff
- 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

Learning Support (LS)

- Identify groups for intervention liaising with ESOL Team
- Provide intervention groups in Literacy and Mathematics.
- Universal Design Learning (UDL) introduced and identified within current teaching practice.

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

Reason for Variance: Why did it happen?

In 2021 the school programme, like the rest of New Zealand, was disrupted by Covid-19 epidemic. In February the school moved to Level 3 before moving to Level 1 on March 12. Then on August 17 we moved to Level 4 lock-down until mid November when we moved to Alert Level 3.2 until the CPF system was introduced on December 2. These lock-downs meant from early Term 3 until the end of the year students were on Distance Learning programmes and "Part-time school".

In a normal year we would have used assessments to assess students. In 2021 we were unable to do this and the EOY judgements were based solely on Teachers knowledge of student progress from online learning and mid-year data. Teachers were asked to identify children that were WORKING TOWARDS the expected level and only assess those AT and ABOVE when there was direct evidence. This meant students who may have been AT were only identified as WORKING TOWARDS (Working Towards was recognised in the data as being Below the expectations).

The data provided is based on teacher judgements on achievement yet limitations were:

- no Formal assessment
- some students did not participate in Distance Learning
- some students did not return to school

Historical Pattern: At/ Above for Whole School

	2016	2017	2018	2019	COVID 2020	COVID 2021
Reading	88	88.2	84.1	80.7	74	61
Writing	82.5	78.8	73.8	68.2	60	46
Maths	86.7	84.2	86.2	84.2	82	71

Evaluation: Where to next?

In 2022 Annual Plan

2.2 Recovery Learning <ul style="list-style-type: none"> Mathematics and Literacy Learning Dispositions Assessment timeline 	A strategy will be developed to Recover the Learning in Mathematics and Literacy as a possible result of the recent Lockdowns	<ul style="list-style-type: none"> Early assessment in Term 1 to identify gaps TOD - professional support by consultants when available Focused teaching for each class after data analysis e.g ALiM groups or Writing groups or Reading groups depending on student needs in each class. Reading Recovery and Early Literacy Support Groups Focus on learning behaviours to reinforce expectations
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ANALYSIS OF VARIANCE 2021 - Literacy

School name: Browns Bay School

School number: 1237

Focus: Literacy: Reading and Writing

Strategic Aim:

To enhance student outcomes in Literacy across the school

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

Annual Aim:

Staff development programme will be put in place, with the support of the English Curriculum Team focussing on the development of effective teaching skills in literacy

Staff and Team Meetings to monitor the progress and achievement of Radar students in Literacy. Radar students will be monitored on a regular basis and will have a goal of showing accelerated progress and / or more engagement in literacy over the year.

Target:

Radar students continue to have a positive engagement or have a more positive engagement towards reading / writing after the programme as measured by a survey / student voice

Radar students to demonstrate achievement and progress in Reading or Writing as measured by school assessments:

- Year 2 – 6 Running Records – Term 4 2020 to Term 4 2021
- Year 4 – 6 PAT Comp scaled Reading Score Reading Comp 2020 March to 2021 March
- Year 1 – 6 Writing levels – Term 4 2020 to Term 4 2021
- Year 4 – 6 PAT Punctuation and Vocab stanine 2021 March to 2022 March

Students who are worth investigating further in Reading and Writing are the Year 1 and 2 with the goal of reducing students in Below.

Students who are worth investigating further in Reading and Writing are from the ethnic group Other.

Baseline data: NZ Curriculum
Reading

2020 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 78%	Boys: 74%
Below: 26.5%	Maori 82%	Girls: 73%
At: 54.1%	Pasifika 73%	
Above: 19.4%	Asian 76%	
	Other 60%	

Reading: 74%	2020				2019	
	ABOVE (%)	AT	ABOVE / AT	BELOW	AT/ABOVE	BELOW
Year 1:	15	31	45	54	65	35
Year 2:	3	66	69	31	72	28
Year 3:	18	50	68	32	79	21
Year 4:	22	57	80	20	83	17
Year 5:	24	65	88	12	89	11
Year 6:	33	57	90	10	94	6
School	19	54		26		

Writing

2020 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 63%	Boys: 56%
Below: 40.5%	Maori: 46%	Girls: 63%
At: 50%	Pasifika: 73%	
Above 9.5%	Asian: 66%	
	Other: 42%	

Writing	2020				2019	
	ABOVE	AT	ABOVE / AT	BELOW	AT/ABOVE	BELOW
Year 1:	3	44	47	54	53	47
Year 2:	12	48	59	41	54	46
Year 3:	6	46	53	47	71	29
Year 4:	6	53	59	41	70	30
Year 5:	10	51	61	39	74	26
Year 6:	20	59	79	21	84	16
School	9	50		40		

Actions: What did we do?

APPROACHES FOR 2021 DEVELOPMENT

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

Literacy: Reading and Writing

To improve student achievement in Reading and Writing.

To identify every year 1-6 student at the beginning of 2021 who is in 'below' + 'well below' bands (from 2020 data)

- ✓ Implement the ideas from Sheena Cameron and Louise Dempsey (e.g. Shared reading, Guided Reading, Retelling in reading and writing)
- ✓ Teams will draft expectations for their Literacy level and share it with other teaching teams emphasising possible focus areas for planning and teaching (Staff time)
- ✓ Literacy progressions
 - reviewed for each year level to ensure the MOE Exemplar's are being used by each team to level and moderate writing;
 - used to identify gaps and areas or specific focus at each level.
 - to share these expectations with students as appropriate.
- ✓ Teams will review the Writing data of "at risk" students to determine children to target for accelerated growth.
- ✓ Teaching Inquiry
 - Continued PD with Sheena Cameron and Louise Dempsey
 - Staff identify one literacy practice goal; either reading or writing depending on the class needs.
 - Identify Radar students as part of their Team inquiry
 - Staff provided PD support
 - staff meetings for discussion on areas of literacy
 - webinar from Cameron / Dempsey
- ✓ Use the PAT Punctuation and Grammar Test to identify possible gaps in surface features at Year 4 to 6
- ✓ Use achievement data to identify Writing Intervention groups
- ✓ ESOL groups to incorporate Structured Literacy
- ✓ Strengthen moderation processes and keep progressive EOY writing sample for ALL students
- ✓ Literacy achievement and progress will be shared with the BOT

Learning Support (LS)

- ✓ Identify groups for intervention liaising with ESOL Team
- ✓ Provide intervention groups in Literacy
- ✓ Universal Design Learning (UDL) introduced and identified within current teaching practice.

What happened?

Baseline data: NZ Curriculum

Reading

2021 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 66 %	Boys: 61%
Below: 39%	Maori 42 %	Girls 60%
At: 50%	Pasifika 45 %	
Above: 11%	Asian 69 %	
	Other 49 %	

Reading:	2021				2020	
	ABOVE (%)	AT	ABOVE / AT	WT	AT/ABOVE	BELOW
Year 1:	6	28	34	66	45	54
Year 2:	1	54	55	45	69	31
Year 3:	2	46	48	52	68	32
Year 4:	10	65	75	25	80	20
Year 5:	22	39	61	39	88	12
Year 6:	23	66	90	10	90	10
School	11	50	61	39	74	26

Writing

2021 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Well Below:	NZE: 44%	Boys: 39%
Working Towards: 54%	Maori: 27%	Girls: 52%
At: 42%	Pasifika: 18%	
Above 4%	Asian 54%	
	Other: 38%	

Writing	2021				2020	
	ABOVE	AT	ABOVE / AT	WT	AT/ABOVE	BELOW
Year 1:	3	24	27	74	53	47
Year 2:	6	39	46	54	54	46
Year 3:	5	41	46	54	71	29
Year 4:	4	47	51	48	70	30
Year 5:	4	29	33	67	74	26
Year 6:	3	63	66	34	84	16
School	4	42	46	54		

Reason for Variance: Why did it happen?

The data provided is not robust or valid to make any significant interpretations.

In 2021 the school programme, like the rest of New Zealand, was disrupted by Covid-19 epidemic. In February the school moved to Level 3 before moving to Level 1 on March 12. Then on August 17 we moved to Level 4 lock-down until mid November when we moved to Alert Level 3.2 until the CPF system was introduced on December 2. These lock-downs meant from early Term 3 until the end of the year students were on Distance Learning programmes and "Part-time school".

In a normal year we would have used assessments to assess students. In 2021 we were unable to do this and the EOY judgements were based solely on Teachers knowledge of student progress from online learning and mid-year data. Teachers were asked to identify children that were WORKING TOWARDS the expected level and only assess those AT and ABOVE when there was direct evidence. This meant students who may have been AT were only identified as WORKING TOWARDS (Working Towards was recognised in the data as being Below the expectations).

The data provided is based on teacher judgements on achievement yet limitations were:

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Evaluation: Where to next?

In 2022 Annual Plan

2.2 Recovery Learning <ul style="list-style-type: none">• Mathematics and Literacy• Learning Dispositions• Assessment timeline	A strategy will be developed to Recover the Learning in Mathematics and Literacy as a possible result of the recent Lockdowns	<ul style="list-style-type: none">• Early assessment in Term 1 to identify gaps• TOD - professional support by consultants when available• Focused teaching for each class after data analysis e.g ALiM groups or Writing groups or Reading groups depending on student needs in each class.• Reading Recovery and Early Literacy Support Groups• Focus on learning behaviours to reinforce expectations
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Browns Bay School

Annual Report for the year ended 31 December 2021

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

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Daniel Smith	Presiding Member	Elected Parent Rep	Solicitor	7/09/2022
Peter Mulcahy	Principal	Staff Rep	Principal	
Nick Brown	Member	Elected	Regional Planning Manager	7/09/2022
Jerry Dai	Member	Elected	Construction Manager/Director	7/09/2022
Ben Sheeran	Member	Elected	Environmental Consultant	7/09/2022
Stacey Strang	Member	Elected	Business Development Manager	7/09/2022
Tanya Sheppard	Staff Rep	Staff Rep	Teacher/Team Leader	7/09/2022

Browns Bay School

Annual Report

For the year ended 31 December 2021

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Browns Bay School
Statement of Responsibility
For the year ended 31 December 2021

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

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

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

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

Stacey Strong

Full Name of Presiding Member

Stacey Strong

Signature of Presiding Member

30/5/22

Date:

PETER DAVID MULLAHY

Full Name of Principal

P. Mulhally

Signature of Principal

30/5/22

Date:

Browns Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	5,215,126	4,877,852	5,237,641
Locally Raised Funds	3	284,131	335,500	285,781
Interest Income		1,812	2,500	3,220
International Students	4	127,279	135,000	209,203
		<u>5,628,348</u>	<u>5,350,852</u>	<u>5,735,845</u>
Expenses				
Locally Raised Funds	3	131,063	186,600	128,058
International Students	4	30,199	25,000	25,838
Learning Resources	5	3,898,774	3,362,257	3,560,000
Administration	6	294,303	280,570	297,823
Finance		3,465	2,631	4,557
Property	7	1,025,559	1,330,912	1,350,074
Depreciation	11	126,009	185,000	163,068
Loss on Disposal of Property, Plant and Equipment		896	-	11,121
		<u>5,510,268</u>	<u>5,372,970</u>	<u>5,540,539</u>
Net Surplus / (Deficit) for the year		118,080	(22,118)	195,306
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>118,080</u>	<u>(22,118)</u>	<u>195,306</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January		1,748,566	1,748,566	1,459,128
Total comprehensive revenue and expense for the year		118,080	(22,118)	195,306
Capital Contributions from the Ministry of Education		-	-	94,132
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		1,866,646	1,726,448	1,748,566
Retained Earnings		1,866,646	1,726,448	1,748,566
Equity at 31 December		1,866,646	1,726,448	1,748,566

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 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	801,441	799,874	821,082
Accounts Receivable	9	272,691	252,000	246,091
GST Receivable		8,928	1,500	2,929
Prepayments		26,108	25,000	25,090
Investments	10	105,628	105,000	104,528
		<u>1,214,796</u>	<u>1,183,374</u>	<u>1,199,720</u>
Current Liabilities				
Accounts Payable	12	306,295	382,000	374,876
Revenue Received in Advance	13	47,576	85,000	115,124
Provision for Cyclical Maintenance	14	7,680	-	32,239
Finance Lease Liability	15	17,315	11,000	16,555
Funds Held for Capital Works Projects	16	168,188	150,000	169,439
		<u>547,054</u>	<u>628,000</u>	<u>708,233</u>
Working Capital Surplus/(Deficit)		<u>667,742</u>	<u>555,374</u>	<u>491,487</u>
Non-current Assets				
Property, Plant and Equipment	11	1,312,623	1,264,074	1,330,664
		<u>1,312,623</u>	<u>1,264,074</u>	<u>1,330,664</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	89,471	79,000	59,305
Finance Lease Liability	15	24,248	14,000	14,280
		<u>113,719</u>	<u>93,000</u>	<u>73,585</u>
Net Assets		<u>1,866,646</u>	<u>1,726,448</u>	<u>1,748,566</u>
Equity		<u>1,866,646</u>	<u>1,726,448</u>	<u>1,748,566</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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,164,609	1,067,852	1,151,995
Locally Raised Funds		293,808	332,774	271,991
International Students		51,599	107,647	136,744
Goods and Services Tax (net)		(5,999)	1,429	(4,130)
Payments to Employees		(795,817)	(747,613)	(672,363)
Payments to Suppliers		(625,679)	(638,835)	(494,338)
Interest Paid		(3,465)	(2,631)	(4,557)
Interest Received		1,790	2,325	3,660
Net cash from/(to) Operating Activities		80,846	122,948	389,002
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		(896)	-	(11,121)
Purchase of Property Plant & Equipment		(76,676)	(358,401)	(260,904)
Purchase of Investments		(1,100)	-	(2,798)
Proceeds from Sale of Investments		-	(472)	-
Net cash from/(to) Investing Activities		(78,672)	(358,873)	(274,823)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	94,132
Finance Lease Payments		(20,564)	234,156	129,205
Funds Administered on Behalf of Third Parties		(1,251)	(19,439)	148,988
Net cash from/(to) Financing Activities		(21,815)	214,717	372,325
Net increase/(decrease) in cash and cash equivalents		(19,641)	(21,208)	486,504
Cash and cash equivalents at the beginning of the year	8	821,082	821,082	334,578
Cash and cash equivalents at the end of the year	8	801,441	799,874	821,082

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Browns Bay School

Notes to the Financial Statements

For the year ended 31 December 2021

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 and Training Act 2020. 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short term receivables are written off when there is no reasonable expectation of recovery.

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.

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board owned buildings	10-40 years
Furniture and equipment	5-10 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

Revenue Received in Advance

Revenue received in advance relates to international student fees and other revenue 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.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Provision for Cyclical Maintenance

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

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

Financial Instruments

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

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

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

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.

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 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	921,777	848,352	911,814
Teachers' Salaries Grants	3,276,588	2,750,000	3,017,324
Use of Land and Buildings Grants	773,929	1,060,000	1,068,322
Resource Teachers Learning and Behaviour Grants	2,938	2,500	2,196
Other MoE Grants	239,894	217,000	230,050
Other Government Grants	-	-	7,935
	5,215,126	4,877,852	5,237,641

Other MOE Grants total includes additional COVID-19 funding totalling \$43,326 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	121,556	100,000	101,855
Curriculum related Activities - purchase of goods & services	98,542	148,000	123,067
Trading	25,148	26,000	20,207
Other Revenue	38,885	61,500	40,652
	284,131	335,500	285,781
Expenses			
Extra Curricular Activities Costs	102,682	157,600	114,838
Trading	13,444	16,000	10,380
Fundraising and Community Grant Costs	14,937	13,000	2,840
	131,063	186,600	128,058
	153,068	148,900	157,723

Surplus/ (Deficit) for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	0	0	22
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	127,279	135,000	209,203
Expenses			
Commissions	12,817	15,000	15,815
International Student Levy	5,673	5,000	4,311
Other Expenses	11,709	5,000	5,712
	30,199	25,000	25,838
	97,080	110,000	183,365

Surplus/ (Deficit) for the year International Students

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	55,212	75,397	67,409
Equipment Repairs	1,153	500	184
Information and Communication Technology	36,785	35,160	57,584
Library Resources	508	1,800	1,055
Employee Benefits - Salaries	3,771,623	3,210,000	3,399,673
Staff Development	33,493	39,400	34,095
	3,898,774	3,362,257	3,560,000

6 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,513	6,000	5,833
Board Fees	3,365	4,600	4,205
Board Expenses	7,481	6,000	6,469
Communication	4,301	5,000	4,586
Consumables	21,930	21,000	31,945
Other	12,272	14,350	15,601
Employee Benefits - Salaries	208,975	197,500	204,088
Insurance	15,378	14,120	14,117
Service Providers, Contractors and Consultancy	14,088	12,000	10,979
	294,303	280,570	297,823

7 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	23,574	25,500	33,843
Consultancy and Contract Services	70,338	60,000	64,133
Cyclical Maintenance Expense	5,607	23,332	24,865
Grounds	5,344	8,800	7,718
Heat, Light and Water	31,403	40,000	41,752
Rates	248	280	228
Repairs and Maintenance	19,981	21,500	18,682
Use of Land and Buildings	773,929	1,060,000	1,068,322
Security	1,406	3,000	2,241
Employee Benefits - Salaries	93,729	88,500	88,290
	1,025,559	1,330,912	1,350,074

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	801,441	799,874	821,082
Cash and cash equivalents for Statement of Cash Flows	<u>801,441</u>	<u>799,874</u>	<u>821,082</u>

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

Of the \$801,441 Cash and Cash Equivalents, \$186,219 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9 Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	1,500	1,545
Interest Receivable	347	500	325
Teacher Salaries Grant Receivable	<u>272,344</u>	<u>250,000</u>	<u>244,221</u>
	<u>272,691</u>	<u>252,000</u>	<u>246,091</u>
Receivables from Exchange Transactions	347	2,000	1,870
Receivables from Non-Exchange Transactions	<u>272,344</u>	<u>250,000</u>	<u>244,221</u>
	<u>272,691</u>	<u>252,000</u>	<u>246,091</u>

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

10 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	105,628	105,000	104,528
Total Investments	105,628	105,000	104,528

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Buildings	941,612	3,019	-	-	(31,932)	912,699
Furniture and Equipment	272,523	40,603	-	-	(57,250)	255,876
Information and Communication Technology	64,172	32,299	-	-	(16,093)	80,378
Leased Assets	24,785	31,293	-	-	(17,193)	38,885
Library Resources	27,572	1,650	(896)	-	(3,541)	24,785
Balance at 31 December 2021	1,330,664	108,864	(896)	-	(126,009)	1,312,623

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,352,082	(439,383)	912,699	1,349,062	(407,450)	941,612
Furniture and Equipment	988,781	(732,905)	255,876	948,178	(675,655)	272,523
Information and Communication Technology	191,668	(111,290)	80,378	159,369	(95,197)	64,172
Leased Assets	271,283	(232,398)	38,885	239,991	(215,206)	24,785
Library Resources	109,856	(85,071)	24,785	111,843	(84,271)	27,572
Balance at 31 December	2,913,670	(1,601,047)	1,312,623	2,808,443	(1,477,779)	1,330,664

The net carrying value of equipment held under a finance lease is \$38,885 (2020: \$24,785).

12 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	18,416	120,000	117,042
Employee Entitlements - Salaries	274,957	250,000	246,410
Employee Entitlements - Leave Accrual	12,922	12,000	11,424
	306,295	382,000	374,876
Payables for Exchange Transactions	306,295	382,000	374,876
	306,295	382,000	374,876

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
International Student Fees in Advance	26,673	75,000	102,353
Other Revenue in Advance	20,903	10,000	12,771
	47,576	85,000	115,124

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

14 Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	91,544	91,544	66,679
Increase/(decrease) to the Provision During the Year	5,607	23,332	24,865
Use of the Provision During the Year	-	(35,876)	-
Provision at the End of the Year	97,151	79,000	91,544
Cyclical Maintenance - Current	7,680	-	32,239
Cyclical Maintenance - Term	89,471	79,000	59,305
	97,151	79,000	91,544

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for teachers' laptops, computers and a photocopier.

Minimum lease payments payable (includes interest portion):

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	19,720	11,000	21,480
Later than One Year and no Later than Five Years	26,727	14,000	16,240
Future Finance Charges	(4,885)	-	(6,885)
	41,562	25,000	30,835
Represented by			
Finance lease liability - Current	17,315	11,000	16,555
Finance lease liability - Term	24,248	14,000	14,280
	41,562	25,000	30,835

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

16 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:

		2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Outdoor Breakout (AMS)	<i>in progress</i>		250,847	-	110,403	-	140,444
Heat Pumps 1-12 SIP	<i>Completed</i>		(3,423)	-	577	-	(4,000)
SIP Shade Structure Y3 Y4 Playground	<i>Completed</i>		(958)	490	803	-	(1,271)
SIP Shade Structure Y5 Y6 Playground	<i>in progress</i>		4,291	-	3,020	-	1,271
RCD Protection - school wide	<i>Completed</i>		(2,763)	117	-	-	(2,646)
Joinery/SIP Projects	<i>in progress</i>		(914)	-	-	-	(914)
Deck/Canopy Rm1-7	<i>in progress</i>		(70,495)	-	20,499	-	(90,994)
Roll Growth Project	<i>in progress</i>		(7,146)	103,966	16,877	-	79,943
SIP Boiler Decommission	<i>in progress</i>		-	25,399	3,965	-	21,434
SIP Pinboard Replacement	<i>in progress</i>		-	-	1,480	-	(1,480)
Bag Bays Rm 8-12	<i>Completed</i>		-	18,031	18,031	-	-
Redevelopment Pool Area	<i>in progress</i>		-	-	7,489	-	(7,489)
Replace Heat Pumps	<i>in progress</i>		-	35,280	1,390	-	33,890
Totals			169,439	183,283	184,534	-	168,188

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

276,982
(108,794)
168,188

		2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Pool Filter Project	<i>Completed</i>		451	-	451	-	-
Outdoor Breakout (AMS)	<i>in progress</i>		20,000	249,000	18,153	-	250,847
Heat Pumps 1-12 SIP	<i>Completed</i>		-	44,804	48,227	-	(3,423)
SIP Shade Structure Y3 Y4 Playground	<i>in progress</i>		-	24,300	25,258	-	(958)
SIP Shade Structure Y5 Y6 Playground	<i>in progress</i>		-	31,414	27,123	-	4,291
RCD Protection - school wide	<i>Completed</i>		-	19,317	22,080	-	(2,763)
Joinery/SIP Projects	<i>in progress</i>		-	-	914	-	(914)
Deck/Canopy Rm1-7	<i>in progress</i>		-	61,856	132,351	-	(70,495)
Roll Growth Project	<i>in progress</i>		-	-	7,146	-	(7,146)
Totals			20,451	430,691	281,703	-	169,439

17 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

18 Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,365	4,205
Full-time equivalent members	0.04	0.05
<i>Leadership Team</i>		
Remuneration	494,352	405,793
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	497,717	409,998
Total full-time equivalent personnel	4.04	3.05

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has a Finance and Property sub-committee (3 members) that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	25-26	24-25

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	1	1
100-110	3	2
	4	3

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

19 Compensation and Other Benefits Upon Leaving

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

20 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021.

Holidays Act Compliance – schools payroll

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

21 Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

22 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	801,441	799,874	821,082
Receivables	272,691	252,000	246,091
Investments - Term Deposits	105,628	105,000	104,528
Total Financial assets measured at amortised cost	1,179,760	1,156,874	1,171,701
Financial liabilities measured at amortised cost			
Payables	306,295	382,000	374,876
Finance Leases	41,563	25,000	30,835
Total Financial Liabilities Measured at Amortised Cost	347,858	407,000	405,711

23 Events After Balance Date

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

24 Comparatives

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

25 COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

Impact on operations

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

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

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

KIWISPORT 2021

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 2021 were \$9641.90