



Browns Bay School

EFFORT BRINGS REWARD

2020 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 2020 it is my pleasure to provide this annual report.

The school board members to the year ended 31 December 2020 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	
Jane Retimana	Parent Representative, Former Chairperson	To February 2021

In February 2021 Jane Retimana stepped down as School Board Member and Chairperson. I would like to acknowledge and thank Jane for her commitment and contribution to the School Board and school governance over the years.

STRATEGY

The school continues to focus on its vision of building leaders and learners. Our values of manaakitanga (respect), tu rangatira (personal excellence), takohanga (taking responsibility) and whai whakairo (inquiring minds) underpin our school culture and bring shape to our vision.

Despite a very challenging year due to Covid-19, the school made progress toward achieving its strategic goals. In particular, the board is grateful for the school management's focus on development, growth and continued improvement.

The school continues to embrace Te Tiriti o Waitangi and the bi-cultural foundation of New Zealand. This has been achieved through activities such as Kapa Haka, teaching of Te Reo Maori and our Te Ao Maori day.

Our relationship with 5 other schools in our Kahui Ako was helpful during a tough year, as we received the benefit of shared learning and knowledge.

COVID-19

Last year was a difficult year for the school, as it was for all schools across New Zealand, due to the impact of Covid-19. Teaching staff had to rapidly deploy distance learning methodologies, which presented numerous challenges.

Despite the two lockdowns during the year, the school saw continued success in student achievement in reading and mathematics. Writing was particularly affected last year and it continues to be an area where achievement results are not as strong. The school is therefore placing an emphasis on lifting student achievement in writing for 2021.

The closure of New Zealand's borders also caused the loss of a number of international students. That led to a loss of income for the school, but that loss has been successfully navigated by the school's management team and board with no detriment to the school's learning environment.

PROPERTY

Continued roll growth at the school has led to a significant investment in property. Stage 1 of the new school build, a 12 classroom block, commenced in February 2021. It is anticipated that stage 1 will be completed in March 2022. Last year saw the school upskilling its teachers to be able to provide effective teaching to students in the new build's innovative learning environment.

Other property projects were also commenced last year, such as a covered deck and new bi-fold doors for rooms 1 to 7, shade for the middle and senior playgrounds and heat pumps in more classrooms. These property improvements will add significant value to the school's physical learning environment.

ACKNOWLEDGEMENTS

The board acknowledges:

- The fundraising efforts of our Friends of the School team who continue to raise much needed funds for school initiatives.
- The school principal, Peter Mulcahy, and his management team of Jo Hewitt and Jacky Carr, whose expertise and experience ensured that the school successfully navigated a very challenging year.
- The teaching, support and administration staff at the school who worked so hard in a tough and uncertain year to grow the learning, achievement and wellbeing of our students.
- The school community, comprising parents and caregivers, whanau and friends, who contributed to the school throughout the year, all whilst dealing with their own challenges due to Covid-19.

Lastly, the board recognises the resilience and grace students showed during a very uncertain year, whilst adapting to new and, at times, challenging ways of learning. They have truly given life to the school's motto of ka puta te hua (effort brings reward).

Nāku, nā

Daniel Smith

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.

Senior Management continue to review the Pathways for Success document and have identified 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

2020 was a 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 for **7 weeks** over the year. This was compounded with a large number of students being absent outside the 7 weeks due to parental concern with Covid-19.

Covid – 19 disruption impacted across all year levels with Year 1 students whose start to school was disjointed to Year 6 students who lost the opportunity to participate in the School Production. Teachers had to create a whole new way of teaching with students and whanau that was online and based from home. 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.

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 developed the Distance Learning systems from scratch, the children who coped with the lack of contact with their classmates and the parents who supported the children in their learning at home.

The impact of Covid – 19 is still with us yet 2020 was definitely a year to remember.

STUDENT ACHIEVEMENT

The achievement of our students continues to be paramount for Browns Bay School. The report on student achievement was based on NZ Curriculum levels. Overall, the dataset indicates that of Year 1-6 students at BBS in the 'At/Above' achievement band are:

- Reading 74%
- Writing 60%
- Maths 82%

Reading was a teaching focus in 2020 with professional development based on Sheena Cameron and Louise Dempsey. Writing will be a focus in 2021 with the aim to lift the results from 2020. 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”.

In 2020, 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 Play based Teaching and Collaborative Teaching.

The Te Ao Maori day continued to be a collaboration between the school and the Maori Whanau to support Maori students in their cultural knowledge. The kaupapa of the Te Ao Maori day included students with Maori descent spending the day learning about the mana whenau and local story of Browns Bay. They also participated in activities involving flax, poi and creating a piece of art for the school.

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.

The school received Kiwisport funding as part of the Operational Grant in 2020. 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, reviewed in 2018, was continued in 2020

Our three in-school teachers focused on introducing a STEAM framework into our local curriculum – this work was impacted by Covid and continues into 2021.

PROPERTY

The Board and MOE continued discussions regarding the school accommodation and the Master Plan developed in 2019 for the building of permanent classrooms. The plan allows for two Stages: Stage 1 is a 12 classroom block and Stage 2 is a three classroom block. A Committee of Board members and teachers

met regularly to discuss plans and ideas. The Board of Trustees confirmed the Design Build with the ground work beginning in February 2021, and ending March 2022.

The Accessibility project was completed in the school with ramps and decking outside classrooms with the biggest impact being the decking outside Rooms 14 – 17.

The Special Investment Programme (SIP) fund of \$400 000 was planned and projects completed were the shade over the Middle and Senior school playgrounds, and Bag Bays for Rooms 8 to 11. The project for the Deck and Canopy outside Rooms 1 to 7 was started at the year end with funding from the SIP and Accelerated Modernisation Scheme.

PERSONNEL

The school roll maintained a steady rise over the year from 631 to ending the year with 698 regular students. There were an additional 19 International students over 2020. Staff changes over 2019 were minimal with one teacher retiring and one 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 and Sue Moscrip. This team have also 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, such as the Disco night. The FOTS team were very successful in raising funds and I would like to acknowledge the team led by Christine Wilson for their excellent work.

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 Jane Retimana, and to thank them for the skills and knowledge they bring to the role.

Peter Mulcahy
Principal

ANALYSIS OF VARIANCE 2020 - Reading

School name: Browns Bay School

School number: 1237

Focus: Reading

Strategic Aim: To enhance student outcomes in Reading 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 Student Achievement.

Annual Aim:

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

Staff and Team Meetings to monitor the progress and achievement of Radar students in Reading

Radar students will be monitored on a regular basis and will have the goal of showing accelerated progress and / or more engagement to Reading over the year.

Target:

- Radar students continue to have a positive engagement or have a more positive engagement towards reading after the programme as measured by a survey / student voice
- Radar students to demonstrate achievement and progress in Reading as measured by school assessments:
 - Year 2 – 6 Running Records – Term 4 2019 to Term 4 2020
 - Year 3 – 6 PAT Comp scaled Reading Score Reading Comp 2020 March to 2021 March
- Students which are worth investigating further in Reading are Year 1 and 2 with the goal of reducing students in Below.

Baseline data: NZ Curriculum

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	

Reading: 80.7% of students at BBS are in the at/above band for 2019

Reading	ABOVE (%)	AT	BELOW (%)
Year 1:	15.5	49.5	35.1
Year 2:	5.3	66.3	28.5
Year 3:	7.5	71	21.5
Year 4:	17	66.1	17
Year 5:	34.6	54.8	10.6
Year 6:	45.2	48.7	6.1

Actions: What did we do?

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 was formed
- Survey of staff and discussion on how reading programmes are implemented
- 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
 - Teachers participated in the BBS Reading Inquiry in conjunction with the course "The Reading Programme" to ensure that the actual reading programme / skills taught are appropriate to addressing the needs of underachieving students.
 - 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)
 - To discuss and analyse the progress of these students regularly at the team level
- Reading levels and standardised testing achievement and progress data will be shared with the BOT and community
- Year 5 students will participate in the Progress in International Reading Literacy Skills (PIRLS)

Review student feedback:

- ✓ To establish achievement and progress
- ✓ To establish student perception of reading

English Speakers Other Language (ESOL)

- The ESOL Team will identify students and provide programmes to support teaches and students in the classroom and withdrawal.
- 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

What happened?

Reading

- Students to investigate further in Reading are Year 1 and 2; with the goal of reducing students in Below.

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		

Comment

The results demonstrated a consistent development of student levels as students move through the school (Y1: 45% to Y6: 90%). There was a decrease in overall achievement by 8% for the 2020 Year. This decrease was most noticed in the Year 1 reading group who were nearly 20% lower than last year's group whereas other Year groups had dropped by 2 to 9%. In ethnic groups the Maori students had the greatest achievement with 82%. All other groups were similar except the Other Group students had the biggest decrease of 14% compared to 2019. ESOL students in the highest needs category are over represented in their ethnic groups Below students.

READING PROGRESSION

AT/ ABOVE Comparison	2019	2020	Students Achievement
Year 2	58	57	-1
Year 3	61	68	7
Year 4	65	70	5
Year 5	89	95	6
Year 6	89	95	6

Comment

In 2020 we had 23 students in AT expectations achievement band compared to 2019. These students are from our school cohort who have been at BBS for a whole year.

- Radar students to demonstrate achievement and progress in Reading as measured by school assessments:
 - Year 2 – 6 Running Records – Term 4 2019 to Term 4 2020

Progress	Nil	Expected	More than Expected
Reading Levels	1	10	13

Achievement	2019	2020	Difference
Below	9	3	
At / Above	10	16	+6

Comment:

13 of the 24 students made “more than expected” progress in the year. These students were the focus students that teachers monitored during their 2020 Inquiry.

Of these same students 6 moved from Below achievement to At / Above

Teachers reported students were more positive about reading.

- Year 4 – 6 PAT Comp scaled Reading Score Reading Comp 2020 March to 2021 March

Not available yet

Summary

Overall the level of reading achievement was lower than expected yet the progress made by specific students was very encouraging.

Reason for Variance: Why did it happen?

The teachers had professional development in the "Reading Book" developed by Sheena Cameron and Louise Dempsey. The teachers completed an Inquiry focusing on a small group of "at risk" students using specific skills learnt from the Professional Development.

I have provided teacher voices from these Inquiries in 2020 based on the skill they chose to focus on and what they consider was a factor for the success of the students:

Shared Books:

We will be focusing on the vocab in the book, taking note of the pictures, putting the story in context by discussing experiences with the children and drawing on their background knowledge. We will continually share the fix-up strategies sheet with the children so they know what to do if they have difficulties. We will also trial the use of the modelling book for each reading group.

I have continued to read a Big Book with the class 3-4 times a week, each day demonstrating a different focus (comprehension, grammar, fluency, responding to text). (Y3)

I have been able to implement a big book session 3-4 times a week. I have planned and aligned the big book session outcomes with our reading focus and at times linked it to our writing focus as well. (Y3)

We will be planning a weekly overview for the big book with a daily break down that shows what we are focusing on in addition to our groups planning that includes the strategy that we are focusing on.

Reading activities that back up focus, more time and structure given to the shared book. Increased reading discussions. (Y3)

The reading inquiry had made a huge impact on my literacy thinking and improved my guided reading by being able to model first through shared reading. (Y1)

I have really enjoyed this inquiry and was pleased with how easy it was to incorporate Sheena Cameron's strategies into the classroom. The 5 second pause and think before answering strategy has been particularly successful as a management/teaching tool not just during our shared book, but also for other curriculum areas. (Y1)

The benefit of having shared reading at the beginning of our reading programme is to maximise the impact of the impact of teaching and learning: by modelling, questioning, making statements and building vocabulary. Zooming in on vocab has carried across to their guided reading sessions where they use post-its to highlight unknown vocab, for us to discuss at the end of reading. (Y4)

Shared reading offers an excellent platform for teaching reading strategies (in a targeted, intense way) to the whole class-particularly useful with this disrupted year and large class numbers. (Y5)

I believe that this focus on shared reading where possible this year, has really helped build their confidence in reading. (Y5)

Showing improvement in regularity and consistency of Shared Reading sessions. Continue aiming to keep sessions 'short and sharp' 15 minutes maximum as could easily end up being a whole reading session. (Y6)

Modelling Books

The modelling books for guided reading groups have worked well to discuss the text, allowing the whole group to work on their comprehension skills collaboratively. This has definitely benefited some of the ESOL children in particular. Something that was not an initial goal at the beginning of the year, but that I believe has worked well is

creating a culture of learning from mistakes and admitting when you don't know something. It is now an integral part of my guided reading sessions that children discuss words they didn't know how to pronounce or didn't know the meaning of, and I let the students teach each other new words and meanings where possible. I have found allowing the children to explain concepts they already know to those who don't also consolidates their understanding. (Y2)

I am finding the guided reading modelling books really effective along with the goals sheet out of the Sheena book. The big book modelling book is working well also and is a good reference for the students. They particularly enjoy predicating the story on a Monday to see how accurate they are. Students can now quote the fix-up strategy and seem really comfortable with this. Two books per night for the lower readers have been well received and I can see progress is starting to happen. (Y2)

Other Strategies

To ensure the well-rounded programme, I have also continued with my daily Guided Reading groups, often continuing to reinforce a weekly reading strategy focus (Questioning, Inferencing, Making Connections, etc) (Y3)

I have made a real focus on always starting with vocab and have seen a huge improvement with 2 of my ESOL students. (Y4)

My goal was vocab and making an inference. These have been focus areas and I have explicitly taught this in my ALIR sessions. (Y5)

Other factors in 2020

COVID 19

2020 results are our lowest in a number of years; 2020 also saw the COVID -19 pandemic impact on the school year. Students went into Distance Learning for **7 weeks** over the year.

This was compounded with a large number of students being absent outside the 7 weeks due to parental concern with Coovid-19

This would have impacted more on the Year 1 students whose start to school was quite disrupted.

11. English Language Learners

Based on students with EOY assessments 41% (275/665) of BBS students received ESOL support in 2020 (35% in 2019).

When the Stage 1 and 2 ESOL students are not considered in data in Literacy there is a 6% difference in the Literacy results.

12. 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

Evaluation: Where to next?

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)

- 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 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 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.

ANALYSIS OF VARIANCE 2019 – WELLBEING AND COMMUNITY ENGAGEMENT

School name: Browns Bay School

School number: 1237

Focus: Wellbeing and Community Engagement

Strategic Aim: To acknowledge that education of a child involves three key relationships - the child, the teachers and the family/whanau. All three must collaborate together to ensure learning occurs.

Annual Aim:

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

Target:

- Wellbeing:

Strengthen students abilities to manage their feelings and stand up for others /themselves
(E.g. Students treat each other with respect 77%)

- Community Engagement

Strengthen school awareness of the cultures of the students and families in our community
(E.g. Teachers are interested in my culture and background 74%)

Baseline data:

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

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

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

WELLBEING

Student Attitudinal Challenge Targets for Wellbeing

Years 4-8 Target: A minimum of 85% or a minimum 5% shift over three years

Years 4-6 898 Students	Strongly Agree / Agree Baseline Data		Projected Progress 2019		Projected Progress 2020		Projected Progress 2021		Total Cohort Shift	
	No	%	No	%	No	%	No	%	No	%
At school I am taught how to manage my feelings	557	62.6	626	70%	695	77%	763	85%	206	23%
Browns Bay School (Actual)	90	85%			291	82%				
Students treat each other with respect	634	70.6	677	75%	720	80%	763	85%	129	14%
Browns Bay School (Actual)	86	81%			276	81%				
Students treat teachers with respect	745	82.9	760	85%	775	86%	790	88%	45	5%
Browns Bay School (Actual)	102	96%			315	94%				
Students always stand up for others	569	63.3	567	63%	665	74%	763	85%	294	33%
Browns Bay School (Actual)	81	76%			263	77%				
Students include others who are being left out	577	64.2	639	71%	701	78%	763	85%	186	21%
Browns Bay School (Actual)	81	76%			277	82%				

Teacher Attitudinal Challenge Targets for Wellbeing											
Target: A minimum 85% or a minimum 5% shift over three years											
Year Level	Survey Statement	Strongly Agree / Agree Baseline Data		Projected Progress 2019		Projected Progress 2020		Projected Progress 2021		Total Cohort Shift	
		No	%	No	%	No	%	No	%	No	%
Years 4-6 91 Teachers	PL supports staff to recognise the four types of bullying behaviour	41	45.0	53	58%	65	71%	77	85%	36	40%
	Browns Bay School (Actual)	16	52%			20	64%				
	<i>PL promotes teaching strategies and activities that build students capacity to relate well to others</i>	50	54.9	59	65%	68	75%	77	85%	27	30%
	Browns Bay School (Actual)	24	77%			20	64%				

COMMUNITY ENGAGEMENT GOAL

Student Attitudinal Challenge Targets for Community Engagement									
Years 4-8 Target: A minimum of 85% or a minimum 5% shift over three years									
Years 4-6 898 Students	Strongly Agree / Agree Baseline Data		Projected Progress 2019		Projected Progress 2020		Projected Progress 2021		Total Cohort Shift
	No	%	No	%	No	%	No	%	No %
<i>Teachers are interested in my culture & background</i>	587	65.3	646	72%	705	79%	763	85%	176 20%
Browns Bay School (Actual)	79	73%			221	64%			
Teachers and parents work together	711	79.1	728	81%	745	83%	763	85%	52 6%
Browns Bay School (Actual)	95	90%			299	87%			

Teacher Attitudinal Challenge Targets for Community Engagement											
Target: A minimum of 85% or a minimum 5% shift over three years											
Years 4-6 91 Teachers		Strongly Agree / Agree Baseline Data		Projected Progress 2019		Projected Progress 2020		Projected Progress 2021		Total Cohort Shift	
		No	%	No	%	No	%	No	%	No	%
	<i>The cultural practices of our students are reflected in school life (e.g. powhiri for new students and whanau)</i>	48	52.7	58	64%	68	75%	77	85%	29	32%
	Browns Bay School (Actual)	12	40%			11	35%				
	We run sessions for parents and whanau about ways they can support students to relate to each other.	15	16.4	36	40%	57	63%	77	85%	62	69%
	Browns Bay School (Actual)	4	13%			28	60%				

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Actions: What did we do?

- Wellbeing (ISL)
 - Kia Kaha programme introduced for students
 - PLD by staff on Bullying types and strategies on how to address them (2019)
 - ~~Review Behaviour Management booklet with focus on "Bullying" statement and process around Concerns/Complaints~~
 - ~~Review these statements with community parent group~~
 - Staff Wellness Time – structured process in the school for staff well-being
 - Staff Wellbeing Survey– identify issues from survey as outlined in 2018 Report to BOT
 - Repeat Student and Staff Wellbeing Survey
 - ASL will support the development of staff
- Community Engagement
 - Organise parent meetings based on 2018 Survey results ~~(1 per term)~~
 - Support the Whanau, FOTS and other parent group meetings
 - ~~Formulate a consistent Communication Plan between the School and Caregivers~~
 - Ensure parents are aware of the process regarding concerns and complaints
 - Research and develop a Community Survey process.
 - ASL will support the development of ESOL community to engage with the school
 - Focus groups on the reporting of Student Achievement to parents

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

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

Outcomes: What happened?

Wellbeing Survey:

The BBS students continued the High response rate regarding the targets for Wellbeing compared to the Kahui Ako as a whole. It was pleasing to note that even though the 2020 sample size was about three times larger than the 2018 – 19 data our high levels of agreement were maintained.

Students believe they are taught how to manage their feelings (84%), treat others with respect (81%), treat teachers with respect (94%), stand up for each other (77%) and include others (82%)

Most teachers agree that the PD recognised the 4 types of bullying (64%) and PD promoted strategies and activities that build student capacity to relate to others (64%). The later percentage was lower than the 2018 data.

Community Engagement:

Students responded that 64% teachers are interested in their culture – this is 15% lower than 2018. 87% say that teachers and parents work well together.

Teachers believe the school does not reflect cultural practices in school life (35%) yet acknowledge we run parent programmes to support students (60%)

Reason for Variance: Why did it happen?

In 2019 we spent some time discussing and reviewing the well – being and community engagement yet in 2020 with all the disruptions explicit actions in the areas surveyed was not undertaken.

The ASL Teacher committed to a large work undertaken across the Kahui Ako with weekly videos for staff and a series of videos for parents that have gone online (one video was regarding the RTLB service and was aimed at ESOL parents).

The planned parent meetings in the school for MLE and Te Matai were not held due to the Level 2 to 4 restrictions on gatherings.

In 2021 we held a whakatau for the students new to school and plan to have one each term. We are planning a whole school Cultural Day for 2021. In 2020 two year groups held Cultural Days yet these were restricted due to Covid Alert levels.

In the community engagement area we had planned to have a Community session on our Reports and Vision Statement. These were held up due to lost staff meeting time to finalise the Vision and Reports.

Evaluation: Where to next?

These items were chosen by the Kahui Ako as areas of focus and the new Achievement Plan may guide us in whether or not they will be focus areas.

Wellbeing is a key part of our new Visions and is considered an Effective Teaching Practice by the school so we will continue to have it as a focus.

Community Engagement is also a key area that will continue in our School Goals – the area of student culture being recognised by staff needs to be developed further with specific actions being undertaken by staff.

ANALYSIS OF VARIANCE 2019 - 2020 INNOVATIVE TEACHING PRACTICE

School name: Browns Bay School

School number: 1237

Focus: Teaching Pedagogy

Strategic Aim: To develop innovative learning environments and opportunities to unlock the potential of our students, and develop in them the capacity for life-long learning.

Annual Aim:

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

Target:

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

Baseline data:

2018 is the first time the school has used the Wellbeing tool to survey students. The tool will be used in June 2020 for Year 4, 5 and 6 students, as well as all teaching staff.

RAISING ACHIEVEMENT

Student Attitudinal Challenge Targets for Raising Achievement

Years 4-8 Target: A minimum of 85% or a minimum 5% shift over three years

Years 4-6 898 Students	Strongly Agree / Agree Baseline Data		Projected Progress 2019		Projected Progress 2020		Projected Progress 2021		Total Cohort Shift	
	No	%	No	%	No	%	No	%	No	%
Students have a say in what happens at school	657	73.1	692	77%	727	81%	763	85%	106	12%
Browns Bay School (actual)	31	85%			258	75%				
Teachers think that ALL students can do well	781	86.9	796	89%	811	90%	826	92%	45	5%
Browns Bay School (actual)	106	99%			325	95%				
Teachers make learning interesting	681	75.8	708	79%	735	82%	763	85%	82	9%
Browns Bay School (actual)	98	91.5%			292	85%				

Teacher Attitudinal Challenge Targets for Raising Achievement

Target: A minimum of 85% or a minimum 5% shift over three years

Years 4-6 91 Teachers	Strongly Agree / Agree Baseline Data		Projected Progress 2019		Projected Progress 2020		Projected Progress 2021		Total Cohort Shift	
	No	%	No	%	No	%	No	%	No	%
I regularly set up learning experiences that enable students to be actively involved citizens	49	53.8	58	64%	67	74%	77	85%	28	31%
Browns Bay School (Actual)	33	50%			28	91%				

Actions: What did we do?

Year Group Teams began an Inquiry into an Innovative Teaching Practice.

Team Inquiry

How might we change our **pedagogy for our learners**, in order to build creative, collaborative and future focused learners?

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

The Inquiry process is

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

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

Student and Staff Wellbeing Survey will be completed to ensure we are maintaining the Mid-Bay KA Achievement Goals

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

Community of Learning Team to support the establishment of links to other schools in our cluster with ideas or success in the chosen area.

Outcomes: What happened?

Raising Achievement

Student Survey

Students have a say in School (75%): this was a decrease from 2018 by students by 10%.

Teacher's think that ALL students can do well (95%): a slight decrease yet still a great result.

Teachers make learning interesting (85%): a slight decrease yet still a great result.

Teacher Survey

Teachers regularly set up learning experiences that enable students to be actively involved citizens (91%): an increase of 41% from 2018.

Browns Bay School

In almost of these survey areas BBS was achieving better than the Kahui Ako

Team Inquiry

How might we change our **pedagogy for our learners**, in order to build creative, collaborative and future focused learners?

- ✓ Teams complete Inquiry into an innovative teaching practice / pedagogical change. (2nd year of two year process)
- ✓ Jo Robson: Teaching as Inquiry Support for Team Leaders and/or Development Team in Term 1 and 2 (Y1-3 and Y 4-6)
- ✓ SLT and Team Leaders meet Term 2 and 4
 - Year 1 – 3 Play Based Learning (PBL)
 - Year 4 – 6 Modern Learning Environment / Flexible Learning Environment (MLE / FLE)
- ✓ Team Inquiry: research base clarified and statement written
- ✓ Report back to staff / BOT
- ~~TAI and Parent meeting~~
- ✓ Coaching process used
- ✓ Teacher release will be provide to visit and research other schools.
- ✓ Student and Staff Wellbeing Survey will be completed to ensure we are maintaining the Mid-Bay KA Achievement Goals
- ~~Community of Learning Team to support the establishment of links to other schools in our cluster with ideas or success in the chosen area.~~

Reason for Variance: Why did it happen?

The variance in data would need to take into account the disruption from Covid – 19 in 2020. We were pleased to add the Year 4 students in the 2020 survey – this group was missing from the original data which made the sample size increase by about 120 students from 2018 to the 2020 survey. Over 2019 and 2020 students were given some opportunity to have a say in the school yet obviously not enough for the students. The development of the TAI into the Modern Learning Environment will be a good avenue to develop the student's ability to have a say in what happens at school. The high percentage of students who believe Teachers think all Students can do well is very positive. The staff can take a credit for this response in their positive relationships with the students. The high percentage of students who say teachers make learning interesting (85%) is a possible reflection on Te Matai and the authentic curriculum units of learning. The PD undertaken with Jo Robson on Te Matai and the local, authentic curriculum is also possibly reflected in this very high result.

Evaluation: Where to next?

The specific Attitudinal Challenge targets were set by the Kahui Ako in 2018 when they did their review of the data and achievement goals for the Kahui Ako.

In all areas our results were good and depending on the next phase for the Kahui Ako it is possible we may choose new targets for our group.

We will need to continue to maintain these levels and also continue to involve Student Voice in our school life. We have established a Student Wellbeing Team of teachers who will make this an area of focus.

ANALYSIS OF VARIANCE 2020 - 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

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	

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	

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	

Outcomes: What happened?

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%	

Writing Progress Results (based on sub-level progress from 2019 to 2020)

Year 2	89% student's progressed Within this 33% students demonstrated accelerated progress (2+ sublevels)
Year 3	92% student's progressed Within this 12% students demonstrated accelerated progress
Year 4	85% student's progressed Within this 26% students demonstrated accelerated progress
Year 5	97% student's progressed Within this 53% students demonstrated accelerated progress
Year 6	95% student's progressed Within this 70% students demonstrated accelerated progress (2+ sublevels)

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%	

Reading:

The results demonstrated a consistent development of student levels as students move through the school (Y1: 45% to Y6: 90%). There was a decrease in overall achievement by 8% for the 2020 Year. This decrease was most noticed in the Year 1 reading group who were nearly 20% lower than last year's group whereas other Year groups had dropped by 2 to 9%.

Overall Boys (74%) and Girls (73%) are similar in achievement which is noticeable in the older years. In Boys and Girls data the Year 1 students, and Year 2 / 3 Girls showed the most significant difference compared to 2019.

In ethnic groups the Maori students had the greatest achievement with 82%. All other groups were similar except the Other Group students had the biggest decrease of 14% compared to 2019.

ESOL students in the highest needs category are over represented in their ethnic groups Below students.

Writing:

The highest numbers of Students across Years 1-6 at BBS who are currently achieving lower than NZC expectations continues to be in Writing. There has been a decrease of 8% in Writing compared to 2019.

The Year groups were all consistently low, except the Year 6 students (79% achievement). The Year 2 students were better than the 2019 results whereas all other Year groups decreased from 7 – 18%.

Girls performed better than Boys (63% compared to 56%) and 40% of Year 1 boys; and then Year 4 and 5 (56 to 47%) had lowest levels in AT / ABOVE. There were quite a range of differences between 2019 and 2020; from 25% to actual improvements e.g. Year 1 girls.

Pasifika students had the greatest achievement in Writing with the Other Group low at 42% AT / ABOVE. ESOL students in Asian and Other Groups were over represented in the Below area for those groups in Writing.

Student **progress** in writing levels was very good with most areas improving on 2019. We were able to see accelerated progress in 26 to 70% of most Year Groups.

Mathematics:

Mathematics continues to be our best subject with 82% of our students achieving at the Curriculum stages expected. This was very slightly down on 2019 results.

All year groups demonstrated high levels of achievement with the lowest being 73% and the highest 90%.

Boys perform better than girls overall (by 6%) with most Year Groups for Boys above the school achievement level. Boys are highly represented in the ABOVE category with Years 3 to 6 having nearly 40% plus students at this achievement level. Year 6 results are particularly pleasing with Boys 89% and Girls 92% AT / ABOVE

Asian students achieved the highest achievement level in Maths (89%) with the other groups being at similar levels (73 – 79%)

Actions: What did we do?

Reading

- (see Reading Analysis of Variance)

Writing

- Writing Essence statement completed
- Writing levels achievement and progress shared with the BOT
- Tracked students in Writing with a goal of identifying the specific skills students needed to form a programme for 2021
- Clarified 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.
- Reviewed assessment processes, especially the retaining of writing samples.
- Writing assessment booklets for each year level – access material, photocopied and compiled into a book format
- Special consideration must be given to ESOL students as a result of 2019 data

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?

6. COVID 19

2020 results are our lowest in a number of years; 2020 also saw the COVID -19 pandemic impact on the school year. Students went into Distance Learning for **7 weeks** over the year.

This was compounded with a large number of students being absent outside the 7 weeks due to parental concern with Coovid-19

This would have impacted more on the Year 1 students whose start to school was quite disrupted.

7. English Language Learners

Based on students with EOY assessments 41% (275/665) of BBS students received ESOL support in 2020 (35% in 2019).

When the Stage 1 and 2 ESOL students are not considered in data in Literacy there is a 6% difference in the Literacy results.

8. Alteration to Writing Assessment guidelines:

In 2019 we changed the Level Expectations 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. The previous score would have meant 100% Year 1 students achieved

9. 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

10. Additional Information:

Of the 716 students at Browns Bay School at the end of 2020 the following have been removed from the statistics

- Year 0 students
- Students without achievement levels in all three areas.

The data includes 2 ORS Funded students and 19 International students

Evaluation: Where to next?

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)

- 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 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 Structured 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.

Browns Bay School

Annual Report for the year ended 31 December 2020

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 2020

Name	Position	How position on Board gained	Term expired/expires
Jane Retimana	Chairperson	Co-Opted member	Dec-20
Ben Sheeran	Parent Rep	Elected Parent Rep	Jun-22
Daniel Smith	Parent Rep	Elected Parent Rep	Jun-22
Stacey Smith	Parent Rep	Elected Parent Rep	Jun-22
Nick Brown	Parent Rep	Elected Parent Rep	Jun-22
Jerry Dai	Parent Rep	Elected Parent Rep	Jun-22
Tanya Sheppard	Staff Rep	Elected June 2019	Jun-22
Peter Mulcahy	Principal		

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Browns Bay School

Annual Report

For the year ended 31 December 2020

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	Other Information
	Analysis of Variance
	Kiwisport

Browns Bay School
Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

David Smith

Full Name of Board Chairperson



Signature of Board Chairperson

2/6/21

Date:

Peter David Mulcahy

Full Name of Principal



Signature of Principal

2 June 2021

Date:

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Browns Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	5,237,641	4,590,615	4,706,346
Locally Raised Funds	3	285,781	368,000	396,495
Interest Income		3,220	5,000	6,067
International Students	4	209,203	235,000	248,057
		<u>5,735,845</u>	<u>5,198,615</u>	<u>5,356,965</u>
Expenses				
Locally Raised Funds	3	128,058	185,000	168,581
International Students	4	25,838	35,001	38,988
Learning Resources	5	3,560,000	3,154,967	3,255,446
Administration	6	297,823	290,500	288,287
Finance		4,557	4,100	9,432
Property	7	1,350,074	1,328,802	1,330,046
Depreciation	8	163,068	189,999	190,572
Loss on Disposal of Property, Plant and Equipment		11,121	-	2,329
		<u>5,540,539</u>	<u>5,188,369</u>	<u>5,283,681</u>
Net Surplus for the year		<u>195,306</u>	<u>10,246</u>	<u>73,284</u>
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>195,306</u></u>	<u><u>10,246</u></u>	<u><u>73,284</u></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.

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Browns Bay School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		1,459,128	1,459,128	1,368,839
Total comprehensive revenue and expense for the year		195,306	10,246	73,284
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		94,132	-	17,005
Equity at 31 December	23	1,748,566	1,469,374	1,459,128
Retained Earnings		1,748,566	1,469,374	1,459,128
Equity at 31 December		1,748,566	1,469,374	1,459,128

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.

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Browns Bay School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	9	821,082	196,087	334,578
Accounts Receivable	10	246,091	190,700	192,172
GST Receivable		2,929	-	-
Prepayments		25,090	25,000	25,893
Investments	11	104,528	102,000	101,730
		<u>1,199,720</u>	<u>513,787</u>	<u>654,373</u>
Current Liabilities				
GST Payable		-	600	1,201
Accounts Payable	13	374,876	233,500	234,668
Revenue Received in Advance	14	115,124	125,000	203,444
Provision for Cyclical Maintenance	15	32,239	7,395	24,727
Finance Lease Liability - Current Portion	16	16,555	11,978	55,791
Funds Held for Capital Works Projects	17	169,439	-	20,451
		<u>708,233</u>	<u>378,473</u>	<u>540,282</u>
Working Capital Surplus/(Deficit)		491,487	135,314	114,091
Non-current Assets				
Property, Plant and Equipment	12	1,330,664	1,399,812	1,405,416
		<u>1,330,664</u>	<u>1,399,812</u>	<u>1,405,416</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	59,305	59,305	41,952
Finance Lease Liability	16	14,280	6,447	18,427
		<u>73,585</u>	<u>65,752</u>	<u>60,379</u>
Net Assets		<u>1,748,566</u>	<u>1,469,374</u>	<u>1,459,128</u>
Equity	23	<u>1,748,566</u>	<u>1,469,374</u>	<u>1,459,128</u>

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

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Browns Bay School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		1,151,995	980,615	978,539
Locally Raised Funds		271,991	367,984	412,826
International Students		136,744	160,188	256,634
Goods and Services Tax (net)		(4,130)	(601)	17,576
Payments to Employees		(672,363)	(695,849)	(672,625)
Payments to Suppliers		(494,338)	(690,884)	(673,640)
Cyclical Maintenance Payments in the year		-	-	(94,850)
Interest Paid		(4,557)	(4,100)	(9,432)
Interest Received		3,660	5,065	5,716
Net cash from/(to) Operating Activities		389,002	122,418	220,744
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(11,121)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(260,904)	(596,974)	(115,333)
Purchase of Investments		(2,798)	-	(1,730)
Proceeds from Sale of Investments		-	(270)	-
Net cash from/(to) Investing Activities		(274,823)	(597,244)	(117,063)
Cash flows from Financing Activities				
Furniture and Equipment Grant		94,132	-	17,005
Finance Lease Payments		129,205	356,786	(81,923)
Funds Held for Capital Works Projects		148,988	(20,451)	19,512
Net cash from/(to) Financing Activities		372,325	336,335	(45,406)
Net Increase/(decrease) in cash and cash equivalents		486,504	(138,491)	58,275
Cash and cash equivalents at the beginning of the year	9	334,578	334,578	276,303
Cash and cash equivalents at the end of the year	9	821,082	196,087	334,578

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.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements

For the year ended 31 December 2020

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 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 2020 to 31 December 2020 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 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 15.

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.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

UHY HAINES NORTON (AUCKLAND) LIMITED
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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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:

Buildings	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

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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

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

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.

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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 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.

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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	911,814	821,115	752,939
Teachers' Salaries Grants	3,017,324	2,550,000	2,690,474
Use of Land and Buildings Grants	1,068,322	1,060,000	1,042,212
Resource Teachers Learning and Behaviour Grants	2,196	2,500	3,715
Other MoE Grants	230,050	157,000	203,473
Other Government Grants	7,935	-	13,533
	<u>5,237,641</u>	<u>4,590,615</u>	<u>4,706,346</u>

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:

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	101,855	130,000	155,180
Activities	123,067	148,000	154,003
Trading	20,207	26,000	29,486
Other Revenue	40,652	64,000	57,826
	<u>285,781</u>	<u>368,000</u>	<u>396,495</u>
Expenses			
Activities	114,838	156,000	140,476
Trading	10,380	16,000	18,256
Fundraising (Costs of Raising Funds)	2,840	13,000	9,849
	<u>128,058</u>	<u>185,000</u>	<u>168,581</u>
	<u>157,723</u>	<u>183,000</u>	<u>227,914</u>

Surplus for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	Number	Number	Number
International Student Roll	22	0	21
	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	209,203	235,000	248,057
Expenses			
Commissions	15,815	20,000	21,368
International Student Levy	4,311	5,001	8,295
Other Expenses	5,712	10,000	9,325
	<u>25,838</u>	<u>35,001</u>	<u>38,988</u>
	<u>183,365</u>	<u>199,999</u>	<u>209,069</u>

Surplus for the year International Students

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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	67,409	84,607	79,013
Equipment Repairs	184	1,000	715
Information and Communication Technology	57,584	35,160	36,387
Library Resources	1,055	1,800	1,192
Employee Benefits - Salaries	3,399,673	2,972,000	3,096,141
Staff Development	34,095	60,400	41,998
	<u>3,560,000</u>	<u>3,154,967</u>	<u>3,255,446</u>

6 Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,833	6,000	5,663
Board of Trustees Fees	4,205	4,600	3,435
Board of Trustees Expenses	6,469	7,000	10,480
Communication	4,586	5,250	4,784
Consumables	31,945	35,900	35,659
Other	15,601	20,030	17,626
Employee Benefits - Salaries	204,088	185,600	183,280
Insurance	14,117	14,120	15,653
Service Providers, Contractors and Consultancy	10,979	12,000	11,707
	<u>297,823</u>	<u>290,500</u>	<u>288,287</u>

7 Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	33,843	25,000	24,280
Consultancy and Contract Services	64,133	58,000	57,332
Cyclical Maintenance Expense	24,865	23,332	20,126
Grounds	7,718	10,900	11,332
Heat, Light and Water	41,752	42,200	49,248
Rates	228	160	193
Repairs and Maintenance	18,682	20,000	35,709
Use of Land and Buildings	1,068,322	1,060,000	1,042,212
Security	2,241	3,210	3,499
Employee Benefits - Salaries	88,290	86,000	86,115
	<u>1,350,074</u>	<u>1,328,802</u>	<u>1,330,046</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.

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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Depreciation

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	31,742	32,319	31,528
Furniture and Equipment	56,822	65,226	55,457
Information and Communication Technology	14,170	32,093	13,011
Leased Assets	56,395	54,958	85,245
Library Resources	3,939	5,403	5,331
	<u>163,068</u>	<u>189,999</u>	<u>190,572</u>

9 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	688,511	63,087	202,160
Bank Call Account	132,571	133,000	132,418
Cash and cash equivalents for Statement of Cash Flows	<u>821,082</u>	<u>196,087</u>	<u>334,578</u>

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

Of the \$821,082 Cash and Cash Equivalents, \$169,439 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	1,545	-	3,616
Interest Receivable	325	700	765
Teacher Salaries Grant Receivable	<u>244,221</u>	<u>190,000</u>	<u>187,791</u>
	<u>246,091</u>	<u>190,700</u>	<u>192,172</u>
Receivables from Exchange Transactions	1,870	700	4,381
Receivables from Non-Exchange Transactions	<u>244,221</u>	<u>190,000</u>	<u>187,791</u>
	<u>246,091</u>	<u>190,700</u>	<u>192,172</u>

11 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	<u>104,528</u>	<u>102,000</u>	<u>101,730</u>
Total Investments	<u>104,528</u>	<u>102,000</u>	<u>101,730</u>

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	963,557	10,207	(410)	-	(31,742)	941,612
Furniture and Equipment	283,858	46,326	(839)	-	(56,822)	272,523
Information and Communication Technology	53,900	24,994	(552)	-	(14,170)	64,172
Leased Assets	66,783	14,397	-	-	(56,395)	24,785
Library Resources	37,318	3,513	(9,320)	-	(3,939)	27,572
Balance at 31 December 2020	1,405,416	99,437	(11,121)	-	(163,068)	1,330,664

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	1,349,062	(407,450)	941,612
Furniture and Equipment	948,178	(675,655)	272,523
Information and Communication Technology	159,369	(95,197)	64,172
Leased Assets	239,991	(215,206)	24,785
Library Resources	111,843	(84,271)	27,572
Balance at 31 December 2020	2,808,443	(1,477,779)	1,330,664

The net carrying value of equipment held under a finance lease is \$24,785 (2019: \$66,783).

	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 net carrying value of equipment held under a finance lease is \$66,783 (2018: \$128,507).

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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	117,042	34,500	35,628
Employee Entitlements - Salaries	246,410	190,000	189,956
Employee Entitlements - Leave Accrual	11,424	9,000	9,084
	<u>374,876</u>	<u>233,500</u>	<u>234,668</u>
Payables for Exchange Transactions	374,876	233,500	234,668
	<u>374,876</u>	<u>233,500</u>	<u>234,668</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	102,353	100,000	174,812
Other	12,771	25,000	28,632
	<u>115,124</u>	<u>125,000</u>	<u>203,444</u>

15 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	66,679	66,679	141,403
Increase/(decrease) to the Provision During the Year	24,865	23,332	20,126
Use of the Provision During the Year	-	(23,311)	(94,850)
Provision at the End of the Year	<u>91,544</u>	<u>66,700</u>	<u>66,679</u>
Cyclical Maintenance - Current	32,239	7,395	24,727
Cyclical Maintenance - Term	59,305	59,305	41,952
	<u>91,544</u>	<u>66,700</u>	<u>66,679</u>

16 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):

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	21,480	11,978	60,022
Later than One Year and no Later than Five Years	16,240	6,447	19,776
	<u>37,719</u>	<u>18,425</u>	<u>79,798</u>

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Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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:

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

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

255,138

(85,699)

169,439

		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

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.

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,205	3,435
Full-time equivalent members	0.05	0.17
<i>Leadership Team</i>		
Remuneration	405,793	353,679
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	409,998	357,114
Total full-time equivalent personnel	3.05	3.17

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	24 - 25	20 - 21
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110-120	1	-
100-110	2	1
	3	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 2020.

(Contingent liabilities and assets as at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

22 Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: 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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	821,082	196,087	334,578
Receivables	246,091	190,700	192,172
Investments - Term Deposits	104,528	102,000	101,730
Total Financial assets measured at amortised cost	1,171,701	488,787	628,480
Financial liabilities measured at amortised cost			
Payables	374,876	233,500	234,668
Finance Leases	30,835	18,425	74,218
Total Financial Liabilities Measured at Amortised Cost	405,711	251,925	308,886

25 Events After Balance Date

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

26 Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BROWNS BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Browns Bay School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 3/6/21. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

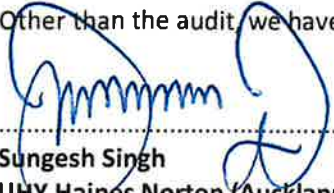
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



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