



Browns Bay School

EFFORT BRINGS REWARD

2017 ANNUAL REPORT



BROWNS BAY SCHOOL

CONTENTS **2017**

Chairperson's Annual Report

Principal's Report

National Standards Reporting

Analysis of Variance

Curriculum & Professional Development

ICT/E-Learning Curriculum Review

Learning Support Report with Reading Recovery included

ESOL/International Students

Financial Statements

CHAIRPERSON'S ANNUAL REPORT

It is my pleasure to provide this report on behalf of the Board of Trustees for the year ended 31st December 2017.

Name	Position	Position Held
Aaron Cooper	Parent Representative, Chairperson	
Nick Brown	Parent Representative	From April 2017
Anna Hiley	Parent Representative	
Adrian Hirst	Parent Representative	
Jane Retimana	Parent Representative	
James Stewart	Parent Representative	
Elizabeth Day	Staff Representative	
Peter Mulcahy	Principal	

In 2017 we selected Nick Brown as a new parent representative to replace Darryl Bishop, our previous Chairperson. 2017 also saw the Mid Bays Kāhui Ako appoint a new leader, Ken Ward from Murrays Bay Primary and our principal Peter Mulcahy has been appointed as a Support Principal.

Student Achievement

We are pleased with the progress our students are making. We invest in a range of professional developments for our staff who continue to investigate new teaching practices that best support our students.

We encourage a wide range of avenues for our students to achieve. The school works hard to provide opportunities to learn both inside and outside the classroom.

Key opportunities outside the classroom couldn't be provided without the efforts of our teaching staff, whanau, caregivers and partners at Waterwise, Peter Snell Youth Village, Sir Peter Blake Marine Education and Recreation Centre and Carey Park Christian Camp and financial support from Friends of the School (FOTS).

Our staff and whanau support a wide range of sporting and cultural events.

In 2017 the school ran our first Te Ao Maori day. Te Ao Maori day was a collaboration between the school and the Maori Whanau community to support Maori students in their cultural knowledge. The kaupapa (agenda) of the Te Ao Maori day included students with Maori descent spending the day:

- Learning about the mana whenua and local story of Browns Bay and BBS
- Participating in the preparation of a kai hakari and hangi
- Participating in activities – poi, harakeke, games etc
- Participating in the creation of an art piece to represent the local story and BBS's place in the community
- Hosting and sharing in a hangi meal with the Maori Whanau Community and senior teachers.

The day was hugely successful with 34 Maori students participating and over 120 whanau sharing in the kai hakari (hangi dinner).

Property

We started 2017 opening Waka Toi Whare, our fantastic new performing arts space, blessed for us by kaumātua John Retimana. We now know we can provide artistic and culture outlets for our students year-round. Our community led by Friends of the School did a tremendous job fundraising to make this possible. The board has established a property committee in order to address a number of areas of concern. We were aware we didn't have sufficient teaching spaces for the year and are hamstrung by an aging stock of relocatable classrooms which is a drain on our resources and will only become a bigger drain.

The Ministry of Education came through with two new leased classrooms and have initiated a project to address the ongoing roll growth needs of the school. It has been a pleasure to work with their team and we hope to see more modern learning environments for students in the future.

Fundraising by Friends of the School will now allow us to create a new junior playground which is much needed to challenge and occupy our youngest students.

The property committee will also look at what other improvements can be made to the school environment.

Regulatory Compliance

In 2017 the Food & Nutrition policy was revised and as a result the school lunchroom has revised its menu to provide healthier options.

We have also had to understand the impact of new legislation affecting restraint of students and the expectations of staff.

Acknowledgements

The school is only as successful as it is because so many people give them time, energy and expertise.

Parents, caregivers and whanau are so important. Assisting in classes, trips, camps, sports teams and fundraising. In particular we must single out our Friends of the School for their wonderful fundraising efforts and the Maori Whanau group for the contribution to the Te Ao Maori day.

We have a fantastic professional teaching team who go above and beyond the call of duty. They invest so much of their time and skill, in the classroom and supporting sporting and cultural endeavours. They are supported by an equally dedicated team which includes our ESOL team, teacher aides and support staff.

The school are exceptionally led by Peter Mulcahy, Jo Hewitt, Jackie Carr and Liz Day.

The Board thanks this large group of people who contribute to the success of the school.

Finally thanks to my fellow Board members who give their time and skill to the governance of the school

Aaron Cooper

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. The teaching and management staff bring our vision to life in the school through the effective teaching and learning components of relationships, differentiation, thinking, assessment for learning, co-construction of learning, and student agency.

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 Assemblies and programmes.

STUDENT ACHIEVEMENT

The successful achievement of our students continues to be paramount for Browns Bay School. The report on National Standards for 2017 details the academic success of our students in Reading, Writing and Mathematics. In 2017 the staff focused on Mathematics where we utilised the services of Marie Hirst from Cognition Education. The professional development that was provided has strengthened our delivery of mathematics in the classroom.

Our students were also successful in the sporting, cultural and social arenas. In the sport arena our students participated and competed strongly in a wide range of Cluster and local competitions. The students participated successfully in the Mid Bays Festival and Kids 4 Kids, as well as our own "Jingle". The Kapa Haka performed at these events also. The school continues to provide a high quality programme in Education Outside the Classroom that allows our students to challenge themselves in a safe environment at camps, Waterwise and on Outdoor Education Days.

CURRICULUM

Teacher's delivered a balanced curricula 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". This document continues to be a living document with staff reviewing personalised learning and student self efficacy over 2017.

The Te Ao Maori day was a collaboration between the school and the Maori Whanau Community 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. Another main activity was helping prepare the hangi which was shared with their family in the evening.

The number of ESOL students at Browns Bay School has grown with a comparative increase of resources provided for this area. The ESOL team are supportive of our English Language Learners and the

verification visit in November 2017 identified sound processes and a strong focus on the identification of needs, with support responsive and tailored to address those needs.

The school received Kiwisport funding as part of the Operational Grant in 2017. 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. As a result of this extra support we have been able to offer enhanced opportunities for our students to be involved in a wide range of physical activities.

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. As a result of a change of Leadership in the Kahui Ako, a review of the goals was being undertaken in 2017, and I was appointed as a Support Principal.

Our three in-school teachers for 2017 were Deb Pulman, Donna Fearon and Carrie Jackson. They participated in meetings with Across School leaders to look at common goals and trends across the schools. The later part of the year also saw the development of Professional Learning Groups for Senior Management, ESOL, Maths and Writing groups across the schools.

The three In-school leaders worked with myself and Jo Hewitt to complete an Action Plan focused on mathematics with the introduction of Talk Moves and a collection of student voice on mathematics. The Team responded to teacher request for child-speak versions of the Talk Moves and also provided a booklet on speaking and listening activities in the classroom.

The Kahui Ako also organised a Teacher Only Day for all schools in the cluster. This day was

PROPERTY

In 2017 we officially opened The Studio / Waka Toi Whare with kaumatua John Retimana. This building is a purpose built drama, music and dance centre to support the strong arts focus at Browns Bay School. This building provides an excellent resource for the teaching of these disciplines. The fund-raising by the community for this building is a credit to the Friends of the School.

The Board of Trustees maintained a focus on providing classroom accommodation for the increasing roll. During the year MOE recognised the increasing roll and effect on the school space allocation. The MOE provided two leased classrooms (Rooms 27 and 28) for the Roll Growth and allocated funding to investigate the development of the school site for more permanent structures.

In other Property areas the 10 Year Plan projects were closed out (Drainage, Room 13 Roll Growth) and planning was begun on the repairs to the roof and wall in Block 2. The Friends of the School continued fund raising for the Junior Playground project planned for July 2018.

PERSONNEL

The school roll maintained its current level throughout the year. The roll in December 2017 was 662 regular students. Staff changes over 2017 were minimal with three teachers and two teacher aides leaving.

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. The Coaching process allowed teachers to select their coach from across the school rather than be restricted to Team Leaders. This also enabled Team Leaders to focus on the appraisal component of PMS. The Inquiry process was strengthened with a focus on using student data and teams working collaboratively.

The teaching, support, administration and property staff at Browns Bay School are to be recognised for their dedication and commitment to the school and students. They do a commendable job and are supported ably by the Senior Leadership Team of Jo Hewitt, Jacky Carr, Liz Day and Claire Mills. 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, Quiz Night and Jingle. The FOTS team were very successful in raising funds and at year end were able to contribute \$55 000 to the school for the Junior Playground and other areas. I would like to acknowledge the team led by Jan O'Connor - Brown 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 Aaron Cooper, and to thank them for the skills and knowledge they bring to the role.

Peter Mulcahy
Principal

2017 National Standards reporting (Due 1 March 2018)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
1237	Browns Bay School	March annual charter update	73	

Reading all levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No.
All students	19	3.1%	53	8.7%	388	63.6%	150	24.6%	610
Maori			5	14.3%	22	62.9%	8	22.9%	35
Pasifika	1	7.1%	3	21.4%	9	64.3%	1	7.1%	14
Asian	11	6.5%	14	8.2%	115	67.6%	30	17.6%	170
NZ European/Pakeha/Other European	5	1.5%	20	5.9%	210	62.1%	103	30.5%	338
Male	10	3.3%	36	11.7%	205	66.8%	56	18.2%	307
Female	9	3%	17	5.6%	183	60.4%	94	31%	303

2017 National Standards reporting (Due 1 March 2018)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
1237	Browns Bay School	March annual charter update	73	

Reading by levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
After 1 year at school			21	23.3%	55	61.1%	14	15.6%	90
After 2 years at school	4	3.5%	13	11.5%	76	67.3%	20	17.7%	113
After 3 years at school	1	1.4%	2	2.9%	63	91.3%	3	4.3%	69
End of year 4	3	2.6%	9	7.7%	84	71.8%	21	17.9%	117
End of year 5	5	4.5%	5	4.5%	61	55.5%	39	35.5%	110
End of year 6	6	5.4%	3	2.7%	49	44.1%	53	47.7%	111

2017 National Standards reporting (Due 1 March 2018)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
1237	Browns Bay School	March annual charter update	73	

Writing all levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
All students	24	3.9%	105	17.2%	390	63.9%	91	14.9%	610
Māori	1	2.9%	6	17.1%	24	68.6%	4	11.4%	35
Pasifika	1	7.1%	4	28.6%	9	64.3%			14
Asian	12	7.1%	27	15.9%	110	64.7%	21	12.4%	170
NZ European/Pakeha/Other European	7	2.1%	60	17.8%	212	62.7%	59	17.5%	338
Male	15	4.9%	79	25.7%	189	61.6%	24	7.8%	307
Female	9	3%	26	8.6%	201	66.3%	67	22.1%	303

2017 National Standards reporting (Due 1 March 2018)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
1237	Browns Bay School	March annual charter update	73	

Writing by levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
After 1 year at school			13	14.3%	69	75.8%	9	9.9%	91
After 2 years at school	2	1.8%	21	18.8%	75	67%	14	12.5%	112
After 3 years at school	1	1.4%	14	20.3%	50	72.5%	4	5.8%	69
End of year 4	5	4.3%	20	17.1%	87	74.4%	5	4.3%	117
End of year 5	8	7.3%	26	23.6%	48	43.6%	28	25.5%	110
End of year 6	8	7.2%	11	9.9%	61	55%	31	27.9%	111

2017 National Standards reporting (Due 1 March 2018)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
1237	Browns Bay School	March annual charter update	73	

Mathematics all levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
All students	17	2.8%	79	13%	318	52.1%	196	32.1%	610
Maori	1	2.9%	6	17.1%	22	62.9%	6	17.1%	35
Pasifika	2	14.3%	4	28.6%	7	50%	1	7.1%	14
Asian	4	2.4%	12	7.1%	76	44.7%	78	45.9%	170
NZ European/Pakeha/Other European	8	2.4%	51	15.1%	179	53%	100	29.6%	338
Male	9	2.9%	43	14%	148	48.2%	107	34.9%	307
Female	8	2.6%	36	11.9%	170	56.1%	89	29.4%	303

2017 National Standards reporting (Due 1 March 2018)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
1237	Browns Bay School	March annual charter update	73	

Mathematics by levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
After 1 year at school			7	7.7%	66	72.5%	18	19.8%	91
After 2 years at school	4	3.6%	16	14.3%	67	59.8%	25	22.3%	112
After 3 years at school	1	1.4%	13	18.8%	46	66.7%	9	13%	69
End of year 4	1	0.9%	24	20.5%	55	47%	37	31.6%	117
End of year 5	4	3.6%	13	11.8%	52	47.3%	41	37.3%	110
End of year 6	7	6.3%	6	5.4%	32	28.8%	66	59.5%	111

ANALYSIS OF VARIANCE 2017

School name: Browns Bay School

School number:1237

Focus: Maths (Major) and Writing (Minor)

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

Annual Aim:

Full staff development programme will be put in place, with the support of the Community of Learning team and Cognition, focussing on the development of effective teaching skills in Maths (Major).

Staff and Team Meetings to monitor the progress and achievement of Priority Learners in Writing and Maths, as well as the Maths Target group

Targeted students will have specific goals which will be monitored on a regular basis and will have the goal of showing accelerated progress over the year.

Withdrawal groups will operate for identified students in Writing and Mathematics if necessary to lift their achievement levels

Target:

Maths:

- 90% of all students to be **At or Above** in the National Standard band for their level at the end of the year.
- 87% of Year 5 students to be **At or Above** in the National Standard band for their level at the end of the year

Writing:

- Reduce the number of Priority Learners who are Well Below or Below by the end of 2017.

Baseline data:

Maths: 81 students across Years 1-6 at BBS are currently achieving lower than national expectations for maths. Moving as many of these students as possible from the 'Below' band to the 'At' band is a priority for the school and COL in 2017. Although most cohorts are above the NZ level of achievement the Year 4 students are equal to the NZ achievement percentage. On investigation into this Year Group (Year 5 in 2017) it is noted that the boys are at 72% which is below the national level.

Writing: 107 students across Years 1-6 at BBS are currently achieving lower than national expectations for writing. Moving as many of these students as possible from the 'Below' band to the 'At' band is a priority for the school and COL in 2017. Although boys at BBS are achieving above the national cohort of boys (76.1% compared with 63.9%), there is a concern that boys in Years 3 and 4 are under-achieving. The mean score for their achievement level is 64.2% compared with the mean score of 75.5% for 'all boys'. Raising the achievement level for these cohorts (as Year 4 and 5

boys in 2017) must be another priority for the school in 2017. This will also assist in lifting the proportion of 'all students' in the 'At/Above' bands for these year cohorts.

Actions (what did we do?)

With an aim of moving as many students as possible from the 'under-achieving' to the 'achieving' bands, there is a need for teachers in:

Maths

To complete the BBS Maths Action Plan in conjunction with an external facilitator from Cognition to ensure that the actual maths programme/skills taught are appropriate to addressing the needs of under-achieving students.

Review the staff feedback from staff and observations completed in 2016 and establish strengths and needs in the areas:

- Effective mathematics pedagogy
- Use of data to inform teaching and learning
- Maths content knowledge
- Catering for diverse learners
- Engaging with Community
- Teaching as Inquiry

Review student feedback to establish students views of strengths and needs in the areas:

- Assessment data
- Mathematical language and communication
- Student efficacy

Establish purpose and goals for the main areas:

- Students
- Teacher development
- Leadership / governance
- Parent / family / whanau
- and the survey results from 2016 Community of Learning

To complete the Charter Goal in relation to the Year 5 2017 students.

To identify every year 1-6 student at the beginning of 2017 who is in 'below' + 'well below' bands for maths (from 2016 data) and:

- Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2017?).
- Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?).
- Decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals.

To discuss and analyse the progress of these students regularly at the team level as a Teaching as Inquiry

To be very clear about what expectation for each cohort actually looks like for maths and to share these expectations with students as appropriate. This needs to include making reference to the National Standards maths illustrations.

Writing

To identify every year 1-6 student at the beginning of 2017 who is in 'below' + 'well below' bands for writing (from 2016 data) and:

- Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2017?).
- Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?).

To be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate. This needs to include making reference to the National Standards writing illustrations.

To ensure that the actual writing programme/skills taught are appropriate to addressing the needs of under-achieving students.

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

Outcomes (what happened?)

Maths

2017 Browns Bay School
84.2%(N= 514/610)

Ethnic Groups: At and Above

Gender: At and Above

Well Below: 2.8% (n=17/610)
Below: 13.0% (n= 79/610)
At: 52.1% (n= 318/610)
Above: 32.1% (n= 196/610)

NZE 82.5% (n=279 / 338)
Maori 80% (n=28/35)
Pasifika 57.1% (n=8/14)
Asian 90.5% (n=154/170)

Boys 83.1%
Girls 85.5%

Year Level	Anniversary date	Above	At	below	Well below	At or above
Year 1		14.1%	78.1%	7.8%	0.0%	92.2%
Year 2	1 year at school	25.0%	65.0%	10.0%	0.0%	90.0%
	2 years at school	18.4%	62.1%	17.2%	2.3%	80.5%
Year 3	2 years at school	36.0%	52.0%	4.0%	8.0%	88.0%
	3 years at school	13.0%	66.7%	18.8%	1.4%	79.7%
Year 4		32.2%	47.0%	20.0%	0.9%	79.1%
Year 5		37.3%	47.3%	11.8%	3.6%	84.5%
Year 6		59.5%	28.8%	5.4%	6.3%	88.3%
Overall		32.1%	52.1%	13%	2.8%	84.2%

Overall, the dataset indicates that 84.2% of Year 1-6 students at BBS are in the 'At/Above' achievement band compared to NZ 75.4%. It is commendable that overall we have 32.1% of students in the Above achievement band. However the average overall percentage of students at or above standard is a slight drop from 2016. There is a really high number of Year 6 (60%) sitting above national standard which is excellent.

The Year 5 Group made great progress from 78% last year when they were in Year 4 **to 85% at or above this year**.

Writing

The Priority Learners in Writing in Year 2 to 6 who were below standard in 2016 **was reduced** with 23% (n=17/73) of these students moving above the standard .

(Priority Learners are defined as Maori, Pasifika and students below the standard)

Reasons for the Variance (why did it happen?)	
<p>Maths:</p> <p>The professional development focus for 2017 was Mathematics. The Consultant and Kahui Ako team focused on the teaching of mathematics and using discussion amongst students to grow students understanding of numeracy. The training is continuing into 2018 to ensure the new methods/ideas are adopted by staff.</p> <p>Teachers completed Inquiries in Maths and reported a consolidation of levels in e-asTTle data. Even though some students did not move a standard they reported accelerated progress in the Maths e-asTTle:</p> <p>Year 6 e-asTTle Data Summary: 29% (28/95) of students showed accelerated progress of at least 3 sub-levels</p> <p>Year 5 e-asTTle Data Summary: 24% (20/83) of students showed accelerated progress of at least 3 sub-levels</p> <p>Of the 100 students below the standard 20% were ESOL or with High Learning needs.</p> <p>Writing:</p> <p>Teachers noted that even though the Priority Learners students may not have moved a standard they did report accelerated progress in the Writing e-asTTle over a 12 month period for between 13 – 19% of these learners.</p> <p>Of the 129 students below in relation to National Standards 36% were ESOL or High Need students.</p>	
Evaluation (where to next?) / Planning for 2018	
<p>The year levels which are worth investigating further in Maths are:</p> <ul style="list-style-type: none"> • Year 4 students • Year 2 and 3 students meeting their anniversary date • Pasifika cohort (n=14) are BBS lowest achievement group at 57%. <p>The year levels which are worth investigating further in Writing are</p> <ul style="list-style-type: none"> • Boys across the school • Year 4 and 6 <p>Teachers will participate in the BBS Maths Action Plan in conjunction with an external facilitator from Special Addition to ensure that the actual maths programme/skills taught are appropriate to addressing the needs of under-achieving students.</p> <p>To identify target Year 1-6 student at the beginning of 2018 who are “at risk” based on assessments and track these students over the year.</p>	

ANALYSIS OF VARIANCE 2017

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School number:1237

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Annual Aim:

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Staff and Team Meetings to monitor the progress and achievement of Priority Learners in Writing and Maths, as well as the Maths Target group. Targeted students will have specific goals which will be monitored on a regular basis and will have the goal of showing accelerated progress over the year.

Withdrawal groups will operate for identified students in Writing and Mathematics if necessary to lift their achievement levels

Target:

Maths:

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Baseline data:

Maths: 81 students across Years 1-6 at BBS are currently achieving lower than national expectations for maths. Moving as many of these students as possible from the 'Below' band to the 'At' band is a priority for the school and COL in 2017. Although most cohorts are above the NZ level of achievement the Year 4 students are equal to the NZ achievement percentage. On investigation into this Year Group (Year 5 in 2017) it is noted that the boys are at 72% which is below the national level.

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boys in 2017) must be another priority for the school in 2017. This will also assist in lifting the proportion of 'all students' in the 'At/Above' bands for these year cohorts.

Actions (what did we do?)

With an aim of moving as many students as possible from the 'under-achieving' to the 'achieving' bands, there is a need for teachers in:

Maths

To complete the BBS Maths Action Plan in conjunction with an external facilitator from Cognition to ensure that the actual maths programme/skills taught are appropriate to addressing the needs of under-achieving students.

Review the staff feedback from staff and observations completed in 2016 and establish strengths and needs in the areas:

- Effective mathematics pedagogy
- Use of data to inform teaching and learning
- Maths content knowledge
- Catering for diverse learners
- Engaging with Community
- Teaching as Inquiry

Review student feedback to establish students views of strengths and needs in the areas:

- Assessment data
- Mathematical language and communication
- Student efficacy

Establish purpose and goals for the main areas:

- Students
- Teacher development
- Leadership / governance
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- and the survey results from 2016 Community of Learning

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- Decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals.

To discuss and analyse the progress of these students regularly at the team level as a Teaching as Inquiry

To be very clear about what expectation for each cohort actually looks like for maths and to share these expectations with students as appropriate. This needs to include making reference to the National Standards maths illustrations.

Writing

To identify every year 1-6 student at the beginning of 2017 who is in 'below' + 'well below' bands for writing (from 2016 data) and:

- Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2017?).
- Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?).

To be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate. This needs to include making reference to the National Standards writing illustrations.

To ensure that the actual writing programme/skills taught are appropriate to addressing the needs of under-achieving students.

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

Outcomes (what happened?)

Maths

2017 Browns Bay School
84.2%(N= 514/610)

Ethnic Groups: At and Above

Gender: At and Above

Well Below: 2.8% (n=17/610)
Below: 13.0% (n= 79/610)
At: 52.1% (n= 318/610)
Above: 32.1% (n= 196/610)

NZE 82.5% (n=279 / 338)
Maori 80% (n=28/35)
Pasifika 57.1% (n=8/14)
Asian 90.5% (n=154/170)

Boys 83.1%
Girls 85.5%

Year Level	Anniversary date	Above	At	below	Well below	At or above
Year 1		14.1%	78.1%	7.8%	0.0%	92.2%
Year 2	1 year at school	25.0%	65.0%	10.0%	0.0%	90.0%
	2 years at school	18.4%	62.1%	17.2%	2.3%	80.5%
Year 3	2 years at school	36.0%	52.0%	4.0%	8.0%	88.0%
	3 years at school	13.0%	66.7%	18.8%	1.4%	79.7%
Year 4		32.2%	47.0%	20.0%	0.9%	79.1%
Year 5		37.3%	47.3%	11.8%	3.6%	84.5%
Year 6		59.5%	28.8%	5.4%	6.3%	88.3%
Overall		32.1%	52.1%	13%	2.8%	84.2%

Overall, the dataset indicates that 84.2% of Year 1-6 students at BBS are in the 'At/Above' achievement band compared to NZ 75.4%. It is commendable that overall we have 32.1% of students in the Above achievement band. However the average overall percentage of students at or above standard is a slight drop from 2016. There is a really high number of Year 6 (60%) sitting above national standard which is excellent.

The Year 5 Group made great progress from 78% last year when they were in Year 4 to **85% at or above this year**.

Writing

The Priority Learners in Writing in Year 2 to 6 who were below standard in 2016 **was reduced** with 23% (n=17/73) of these students moving above the standard .

(Priority Learners are defined as Maori, Pasifika and students below the standard)

Reasons for the Variance (why did it happen?)

Maths:

The professional development focus for 2017 was Mathematics. The Consultant and Kahui Ako team focused on the teaching of mathematics and using discussion amongst students to grow students understanding of numeracy. The training is continuing into 2018 to ensure the new methods/ideas are adopted by staff.

Teachers completed Inquiries in Maths and reported a consolidation of levels in e-asTTle data. Even though some students did not move a standard they reported accelerated progress in the Maths e-asTTle:

Year 6 e-asTTle Data Summary: 29% (28/95) of students showed accelerated progress of at least 3 sub-levels

Year 5 e-asTTle Data Summary: 24% (20/83) of students showed accelerated progress of at least 3 sub-levels

Of the 100 students below the standard 20% were ESOL or with High Learning needs.

Writing:

Teachers noted that even though the Priority Learners students may not have moved a standard they did report accelerated progress in the Writing e-asTTle over a 12 month period for between 13 – 19% of these learners.

Of the 129 students below in relation to National Standards 36% were ESOL or High Need students.

Evaluation (where to next?) / Planning for 2018

The year levels which are worth investigating further in Maths are:

- Year 4 students
- Year 2 and 3 students meeting their anniversary date
- Pasifika cohort (n=14) are BBS lowest achievement group at 57%.

The year levels which are worth investigating further in Writing are

- Boys across the school
- Year 4 and 6

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

To identify target Year 1-6 student at the beginning of 2018 who are “at risk” based on assessments and track these students over the year.

CURRICULUM & PROFESSIONAL DEVELOPMENT

BUILDING LEADERS AND LEARNERS

We continued our Building Leaders and Learner development throughout 2017. The programme is facilitated by Jan Hill from the Education Group. Jan worked with Senior Leadership and Team Leaders for 3 days throughout the year. The focus has been on:

- Differentiation vs Personalisation – we identified a need to move away from the Differentiation focus of our school vision to concentrate more on Personalised Learning. The Senior Leadership Team continued to work with Jan looking at Personalised Learning.
- The Dynamics of running a Successful Team – we continued the PLG (Professional learning group) process for our newer and less experienced team leaders. This was an extension of the programme started in 2016 enabling them to further develop their middle management skills.
- Student Profile – Senior Leadership Team worked with Jan looking at the process for the development of a Student Profile for the school.

MATHS

Our main Professional Development focus in 2017 centred on Mathematics. We, once again, utilised the services of Marie Hirst from Cognition Education to facilitate this process. During the year the following took place

- Teacher Only Day at the start of the year – focussing on Effective Maths Pedagogy / Successful Maths Learning environments / Maths Learning progressions and expectations
- Team Focus Meetings with Marie covering a range of areas – Problem Solving / Multiplication and Division strategies / Modelling / Numeracy Framework and Assessment / Reviewing overviews / Using data to inform teaching / Strand progressions / Moderating OTJ's / Fractions, Proportions and Ratios
- Maths Survey collecting Student voice which was then analysed by the COL in school teachers
- Parent information Evening run by Marie
- Focus Maths Observation of each teacher, as part of their Performance Management. These observations were undertaken by Maths Lead Team, COL teachers and Senior Leadership.
- Professional Reading – Positive Classroom Norms / Principles of Learning / Effective pedagogy in Mathematics.

The Maths Lead Team worked with Marie to put this plan in place. Maths will continue its focus into the first half of 2018.

COACHING

A further three coaches were trained in 2017. The focus for our coaching continues to be on Improved Teacher Effectiveness, through improved student outcomes. Coaching goals were set around -

- Student achievement targets (through a Team Inquiry)
- An area of practice chosen by the coachee

KAHUI AKO – COL (Community of Learning)

Our three in-school teachers for 2017 were Deb Pulman, Donna Fearon and Carrie Jackson. During 2017 they developed a TAI (Teaching as Inquiry) on maths, identifying priority learners as their main area of focus.

They participated in meetings with Across School leaders to look at common goals and trends across the schools.

As a result of a change of Leadership in the Kahui Ako, a review of the goals is being undertaken.

STAFF PROFESSIONAL DEVELOPMENT AND LEARNING

During 2017 selected staff have taken part in the following Professional Development opportunities:

- Maths Professional Development (all staff)
- Core Education Breakfast Seminars
- Numeracy and lead teacher workshops
- Coaching Course
- Professional Learning Groups
- Building Leaders and Learners Programme
- Leadership Development Days
- Beginning Teacher Development Programmes
- U-Learn Changing Spaces Day (Innovative Teaching and Learning)
- Senior Leadership Conference
- Engaging Boys Into Learning
- COL Workshops and TOD (all staff)
- Activboard courses
- Waterwise Instructor Course
- Access-it Library Training
- ICT Curriculum Consultation workshops
- Special Needs workshops – Downs Syndrome / Hearing Impaired / Language Learning Initiative
- Oral Language Workshops
- ESOL Professional Learning groups

Full staff Professional Development (generally held during Tuesday staff meeting sessions and attended by all teaching staff)

- Performance Management
- Coaching Meetings
- Health and Safety
- Community of Learning Workshops (Student Voice / Writing Moderation)
- Keeping Ourselves Safe
- Life Education Meeting
- Transition Meetings
- Personalised Learning – Reviewing the Vision
- Children with Special Needs
- Cultural Awareness
- Financial Capability

- Emergencies
- Maths / Mathletics
- Assessment / National Standards

KEY DEVELOPMENT FOCUS FOR 2018

- **Numeracy** – the Maths Lead Team will continue to work towards improving the quality of numeracy teaching in the school. They will work with Marie Hirst to implement a full staff development programme across the school for the first half of 2018.
- **KAHUI AKO – COL (Community of Learning)** – The three ISL will have the responsibility of linking our school with the other schools in the COL and providing feedback and development for our staff. They are tasked with implementing the schools strategic plan for COL. There will be new in-school teacher appointed in 2018, as Deb Pulman takes on a Team leader role.
- **Innovative Teaching and Learning** – we will work with Jo Robson from Leading Learning focusing on the pedagogical nature of innovative teaching and learning practice. Each team will undertake a collaborative inquiry as their main inquiry for the year. Jo will provide mentor support and guidance. This will be the main area of Professional Development for the school in 2018.

The focus for 2018 shifts from Mathematics to Innovative Teaching Practice as we prepare for new flexible learning environments. We will use Jo Robson (ex Core Education) as our facilitator. Jo is also the 'expert partner' working with our Kahui Ako - COL.

We will continue to work with Jan Hill for our Building Leaders and Learners Programme Development. This programme for 2018 will focus on working with the Senior Leadership Team to develop a student profile, in conjunction with the focus on Innovative Teaching and Learning.

Jo Hewitt

Deputy Principal

ICT/E-LEARNING CURRICULUM REVIEW

PROFESSIONAL DEVELOPMENT/ OVERVIEW

General:

- Cherie led ICT/eLearning for 2017.
- An eLearning Team for 2017 was Charlotte Whooley, Stephanie Whooley, Stephanie McManus, Carrie Jackson, Cherie Bibbie, Jo Hewitt and Peter Mulcahy.,
- eLearning strategic planning and associated documentation was followed 2014- 2017.
- Gave regular ongoing support of staff with their computer, printer, projector, software, & camera use.
- Cherie worked in classes alongside teachers to get their classes using e-learning tools – especially the use of GAFE
- BYOD was implemented for the third year at the Y5/6 level- with a much higher device level. We also had a Year 4 class join with BYOD with a huge take up. A parent meeting outlining the agreement forms and BYOD process was held in November for current Y4 students.
- BYOD documentation, user agreements, cyber safety plans were all maintained and a record in etap was created, a business partnership with Noel Leemings was entered into with offers specific to our school community.
- The eLearning team along with other senior staff members attended the “changing spaces” one day conference to explore the changing pedagogy in NZ teaching and the use of technology in this area.
- Digital Technologies curriculum – This will officially roll out form 2018. Stephanie Whooley and Cherie Bibbie attended a consultation meeting around this new curriculum and what it will mean for BBS.
- Student WeLearn – BBS took 8 students to a ‘students teaching students’ conference at Torbay School.

GAFE/Hapara:

- The school continued to be active GAFE users from Year levels 2 to 6.
- Hapara teacher dashboard was continued to be used by every class from Year 2-6 as well as ESOL and CRT Maori and the introduction of GATE. Cherie had accounts created as students started the school and maintained the upload to Hapara. Passwords were changed to match Mathletics accounts where possible.
- Teachers have integrated using GAFE in their daily programme. With students especially in writing.

Website:

- Cherie continued as the school Administration person and has had the role of keeping it updated and maintained for 2016 – Sue Moscrip continues to add newsletters and ensure pages are up to date. The website was continued to be hosted by Simplehost and simple changes made until the

end of Term 3. Work was carried out on a new website for all of 2017 with the new site going live in Term 4 2017.

eTAP:

- Cherie continued to be the main administrator of eTAP.
- Cherie worked with eTAP to design forms and markbooks that suit the use of the school.
- The office increased its use of bulk emails to parents to keep them informed this way – the school newsletter continued to be electronic. Text notifications were used to inform parents quickly of information – such as an assembly being cancelled. The eTap App was added by teachers to smart phones for ease of use.

E-AsTTle:

- E-AsTTle was used again this year – and all the Year 4-6s did the tests online, which was very successful.
- Year 1-6 teachers used e-AsTTle writing with their classes again this year.
- All end of year tests were created by Learning Leaders or Jacky. Cherie was still the overall Administrator.
- Cherie uploaded children from eTAP to e-AsTTle and maintained the users including teachers.

Filtering:

- The Granulated Filtering system offered by N4L was maintained in 2017. We are able to block and unblock what we want and use key word filtering. We have been able to have different restrictions for teachers and students. New Era It still help us to administer this filtering.

PURCHASES & LEASING

In general the school continued to lease hardware as began in 2006.

Hardware /Software

- All current leases were maintained.
- The changeover of 14 teacher laptops
- The office Admin desktops were replaced off lease
- 65 laptops and 35 desktops came off lease and were replaced 45 laptops and 150 chromebooks. This gives Y3-6 classes 2 laptops and 8 CBs each.
- 5 ipads for each Y1-2 classes were leased to up the pool in the junior classrooms.
- 2x Projectors were replaced in Room 4 and Room 7.
- Wifi and switching needed to be added to the 2x new classrooms 27 & 28

Accessories & Consumables

- Headsets for each class maintained so they have at least 3 working pairs, senior classes also have 1 headset with a microphone attached to it.
- LAN lines.
- Printer cartridges for Networked printers.
- Longer VGA cables so that teachers have more flexibility for laptop placement for projector use.
- Batteries for remotes
- Class sound systems maintained

OTHER

- Renewed site licences.
- On-going audit of our Network.
- Continued with booking of resources and rooms via booking sheets on the t:drive
- General trouble shooting & maintenance of printers & PCs.
- New Era IT continued to send a technician for 3 hours a week on a Friday. Our regular onsite technician for the first part of the year was Zaheed then this changed to Rahul – who has now left and will be getting new technician for 2018.
- Cherie continued to have the Role of AV for 2017.
- All teachers continued to be given access to the server from their home internet connections via home computers or teacher laptops. With the new server laptops can have direct access to the server when connected to home internet which has been a very popular change.
- School wide email distribution lists that were established in 2011 continued to work really well – and new more specific groups were established and Cherie continued to modify these as staff changes happened. These lists have also been created to work in Google Docs.

LEARNING SUPPORT REPORT

Our Special needs programme at Browns Bay School caters primarily for children with high and very high needs and specific children who are 'tagged' with individual funding in areas such as 'Severe Behaviour' and 'Communication'. The majority of our funding for special needs is by way of the Special Education Grant which is to provide additional help for students with mild to moderate needs e.g. learning and behaviour difficulties. Primarily we aim to support children in the classroom, working in the learning environment alongside their peers.

An area of focus for us during the year was to further develop the inclusive and supportive environment for learners with special learning needs. We continued to gather 'student voice / perspective' of how individual students learn.

We also developed an explanation page of our special needs process, for the redeveloped website.

PERSONNEL

A large part of our Special Education Grant is used in the employment of Teacher Aides who support identified children's learning, either individually or in small group situations. During 2017 we employed twelve teacher aides for approximately 110 hours per week. The Teacher Aides work under the guidance of the Special Needs Co-ordinator and the classroom teacher, with a number of children having had an individual education plan designed for them. The Teacher Aides work in-class where possible, but may withdraw children to a designated workspace for specific programmes, if deemed more suitable.

PROCEDURE FOR IDENTIFICATION AND TRACKING OF CHILDREN

1. Identification of students is made by class teacher, parent, Early Childhood centre etc. Relevant data is then collected.
2. Consultation with a Team Leader then occurs and a decision is made to try additional strategies to raise achievement.
3. An atypical team is made up of 2 AP's and the DP. This team considers options i.e.:-
 - further data collection
 - in-school intervention
 - consultation with parents
4. In-school intervention could include:-
 - inclusion in a withdrawal group/intervention group
 - ESOL programme
 - Reading recovery
 - Provision of Teacher Aide support
 - Preparation of individual or group education plan
5. After consultation with parents, a referral could be made to an outside agency e.g. Public Health Nurse, Marinoto, Special Education Services, or the Resource Teacher of Learning & Behaviour service.
6. Further ongoing monitoring and evaluation then occurs by personnel involved and results are tracked and analysed.

INDIVIDUAL / GROUP EDUCATION PLANS

Some of the children catered for, require some adaptation to the curriculum or resources. An IEP or GEP is prepared for children which includes a child's current skills (what he / she is able to do), some goals, generally short and long term, some specific outcomes, how these could be achieved and by whom. This plan is often a result of a review meeting, where all involved personnel meet to discuss and prioritise goals, concerns and strategies for the child.

These IEP's are updated throughout the year, having been used as a working document and form the basis of prioritising teacher aide support for the following year.

PROFESSIONAL DEVELOPMENT

Teacher Aides and staff have opportunities to participate in on-going training. There is a budget provided for the funding of resources to support the Teacher Aides in their role. One Teacher Aide completed a tertiary study paper through Massey University. Other training undertaken involved ways to cater for children with more challenging behaviour.

SOUNDFIELD SYSTEM

Through a successful grant application in 2013, we were able to purchase a 'school owned' system which we have installed this year into a Year 5 classroom to support a child with a significant learning need.

ONGOING AND REVIEWABLE RESOURCING SCHEME (ORS)

During 2017 we had four children identified with high needs that were supported by ORS funding. ORS funding provides some targeted Teacher Aide support and access to a Speech Language Therapist, Occupational Therapist and Physiotherapist if required. We are extremely fortunate to have experienced Teacher/Teacher Aides working with these children.

We were supported by the Wairau Valley Special School Outreach teacher for two of these students.

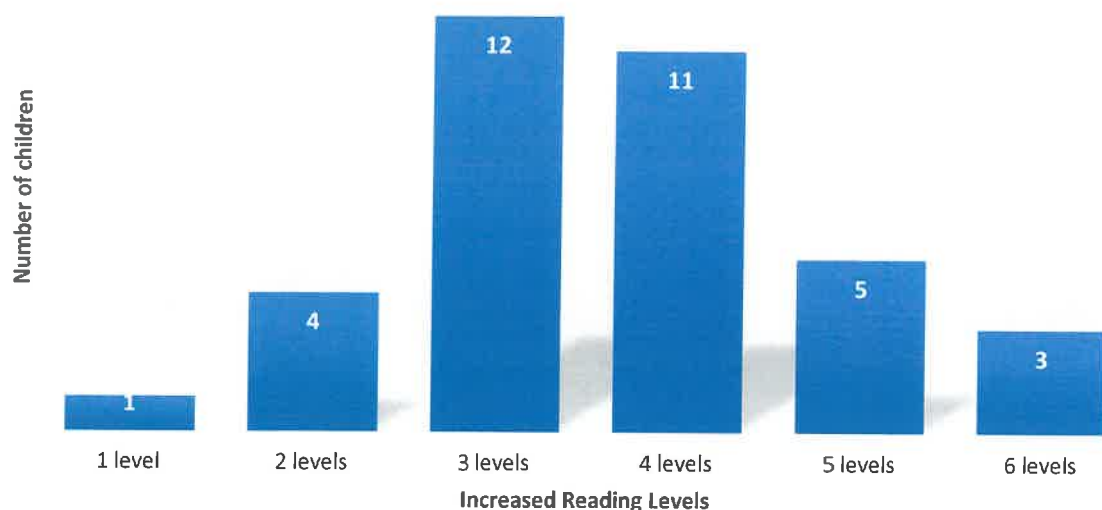
INTERVENTION GROUPS:

After achieving successful results through the analysis of data from some intervention programmes last year, we budgeted for a significant increase in our intervention programmes to more effectively use our Teacher Aide resource to support more children to raise achievement.

These programmes were in the area of literacy (Quick 60, STEPs and targeted Writing groups) and numeracy (COSMDBRICS). We catered for children from Year 3-Year 6, gathering pre and post data to monitor the success to raising achievement.

Jacky Carr set up and monitored these interventions, liaising with Teacher Aides and has developed a detailed register to track the children involved and the progress made. We would like to thank the Board of Trustees for the funding of this project.

Quick 60 Reading Intervention 2017



In 2017 36 children were included in the Quick 60 Reading intervention programme.

We ran three groups of up to 6 children at a time. These children received 4, 40 minute sessions a week.

The children were on the intervention for 16- 24 weeks depending on their level of entry.

Expected progress for children based on the colour wheel system is 3 to 4 reading levels in a year from green level on.

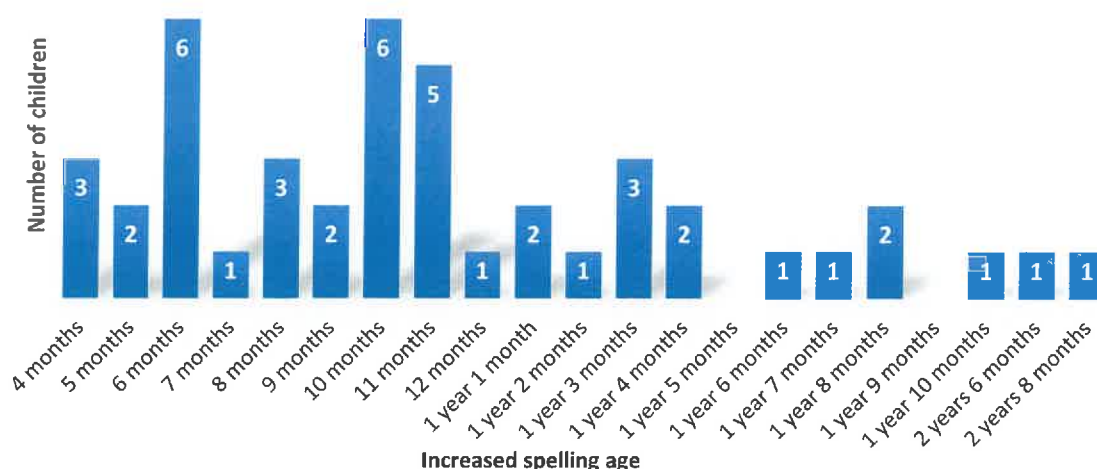
Children on the intervention spent less than $\frac{1}{2}$ the year on the intervention so children who increased their reading level by 3 to 4 levels in this time made accelerated progress and children who increased their reading level by 2 levels made slightly above expected progress.

31 of the 36 children made accelerated progress

4 children made slightly above expected progress

1 made below expected progress

STEPS Writing Intervention 2017



In 2017 44 children were included in the STEPS intervention.

The graph above shows the increase in spelling age for the children included in the intervention.

Of these 58 children 21 worked with the Teacher Aides in a small group intervention where the children worked on the full STEPS programme which included the computer based programme, workbook activities and games. The children were withdrawn from the room for 4 sessions of 40 minutes a week, for up to 20 weeks.

The other 23 children worked on an 'in class' intervention (working on STEPS within the classroom without T.A. support yet monitored weekly by a T.A.) Children worked for 20 minutes a day four days a week.

The range of time children were on the intervention varied as different children were included onto the intervention as flagged through the year so it is hard to compare improvement related to time although most spent less than ½ the school year on the programme.

Children who made 10 or more months progress made accelerated progress in that they gained more than expected progress for the time frame.-27 children

Children who made 7-9 months progress made slightly more than expected progress-6 children

Children who made 4-6 months progress made expected progress-11 children

Children who made less than 3 months progress, made less than expected progress-no children

READING RECOVERY

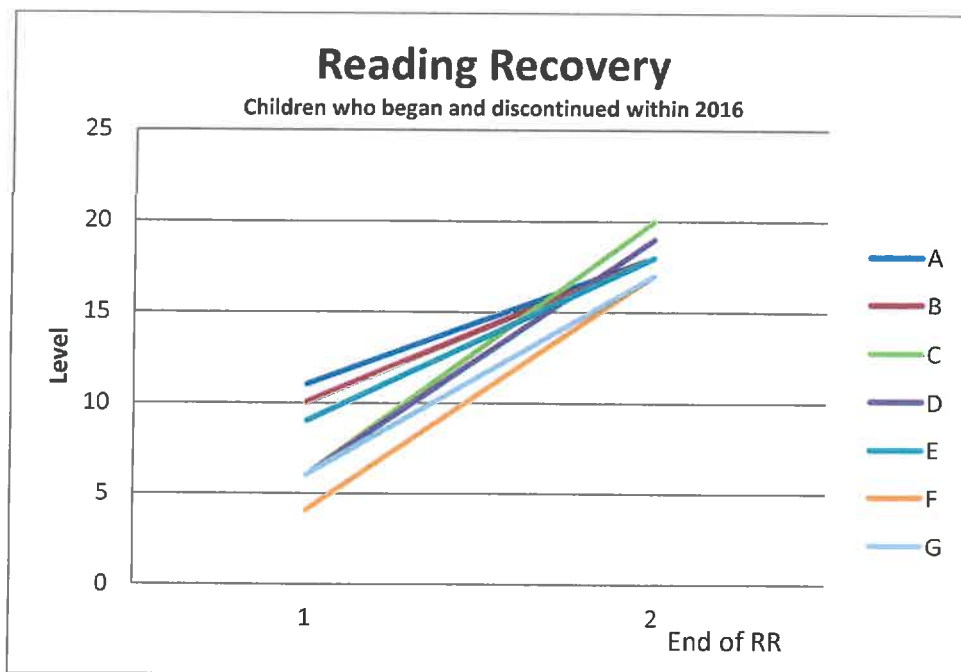
Reading Recovery is an Intervention programme for 6 year olds who have been identified through a '6 year net' testing process and monitoring of their classroom reading programmes as having difficulty with Reading and Writing. The aim of the programme is to reinforce appropriate strategies to enable children to successfully function in their class programme at an independent level, 'at' or 'above' their chronological age, on their completion of the programme.

Jan Glidden was employed in the role of Reading Recovery tutor and undertook her retraining. This is an intensive professional development opportunity. During 2017 we targeted 12 children who were just under expected age, to raise them to expected age. We achieved this with all of the 12 children through targeted intervention during the year.

2017 summary: During this year 10 children were tutored for Reading Recovery:

8 new children were catered for on the programme during 2017. (Which equates to approximately 9% of our 6 year old group).

- 2 children were carried over from 2016.
- 7 children were successfully discontinued during 2017 to join peers in class at an average or above average level.
- 7 out of the 10 children tutored, were boys.
- 2 children were carried over to the following year.



This programme continues to be extremely successful, with on-going priority given to the funding of it, by the Board of Trustees.

CHILDREN CATERED FOR:

During 2016, children were catered for individually by Teacher Aides and through intervention programmes.

Whilst it is difficult to always provide hard data as to the effectiveness of the use of this resource, there are many less tangible effects of this provision of time including increased student engagement and achievement, access for all to the curriculum, more harmonious classroom working environments, teacher support and increased student self-esteem.

Liz Day

Associate Principal / SENCo

ESOL AND INTERNATIONAL STUDENTS

In March 2017 the school received funding for 104 domestic students (up from 76 the previous March) and we had 26 International Students enrolled (up from 17 at this point in 2016). In August we were funded for 120 domestic students (up from 104 the previous August) and had 21 International Students (20 in 2016). The table below shows numbers of domestic and International students included in the programme over the past five years. There are more students included in the programme than those mentioned above, as NZ born students are not funded for their first two terms but are still included in the ESOL support programme. Additionally some students complete their funding allocation but still receive ESOL support.

End of term . . .						
	2012	2013	2014	2015	2016	2017
1	47	39	56	73	106	161
2	49	48	67	77	112	177
3	42	47	76	87	127	188
4	47	48	67	92	150	189

All ESOL students have an ELLP Assessment Form (ELLP/AF) which is completed by the class teacher twice a year. This is moderated, recorded on etap and submitted to the Ministry for funding on 1 March and 1 August.

Programme:

In 2017 the ESOL programmes were planned and coordinated by Karen Cebalo for 0.96 of the week.

Four Teacher Aides are also employed to support ELLs:

Cecilia Chen (Mandarin speaking) – 9 blocks per week

Gemma Lee (Korean speaking) – 4 blocks per week

Kathryn Earthy (English speaking) – 2 blocks per week

Additionally Annie (Nan) Wang worked voluntarily with children for one block a week.

Cecilia and Gemma were also paid additional hours at various times for translation of documents, notices or in parent-teacher meetings.

Additionally, Cecilia and Gemma have each set up first language online chat groups for their parent groups. They post and translate notices about school trips, road safety, FOTS fundraisers or meetings, parent conference organisation and so on. Parents also ask questions relating to school and if Cecilia and Gemma are unable to answer them, they will clarify with the appropriate person.

Several times a year we also hold meetings on a relevant topic for these parent groups eg National Standards, reports, Numeracy teaching in NZ, helping your child with their reading.

Both Gemma and Cecilia play a very key role in the pastoral care of students, both International and domestic, and provide the crucial home-school link.

The ESOL programmes were based on the language, cultural and affective needs of the students. Objectives were taken primarily from the Ministry's ELLP (English Language Learning Progressions) document. Strong connections are made with the mainstream class topic and often maths strand vocab, to

support children in accessing the curriculum. International Students were included in the withdrawal programme along with domestic students.

Class teachers have the option of a regular classroom report or an ELLP report for children still in the early stages of learning English. The ELLP report replaces the National Standards Reading and Writing sections with an ELLP stage and comment for Reading, Writing, Listening and Speaking.

Short term Group International Students: Our school has approval to accept short term group students, and we get a huge number of applications for individual short term students. However, the impact on classes is great and the benefits for the students is negligible so we do not accept any short term students except once a year from our sister school in Korea, Cheongwon. In 2017 we did not take a group from Cheongwon.

Long term International Students: In keeping with the 'Code of Practice for the Pastoral Care of International Students' to which Browns Bay School is a signatory, all International Students aged 10 years old or less, must all reside with a parent during their time in NZ. In fact as a school we require any students over 10 to also reside with a parent. In line with the Code of Practice, group students are the exception. The ESOL co-ordinator conducts an interview with all longer term International students once a term which is a requirement of the Code of Practice, in order to ensure that they are coping well in the class context and able to access assistance when they need to, including first language support. During the interview they also confirm their current NZ address and who they are living with.

As well as this, we are required to ensure students have the appropriate visas and medical insurance, ensure they have support networks and that they are aware of these, ensure that our agents comply with the Code, provide orientation and pastoral support for the students, provide access to first language support, and ensure students are aware of both grievance procedures and who can help them.

Browns Bay School's International fees for one year are \$11,929.33 of which \$1,500 is GST and \$429.33 is a levy payable to the Ministry of Education, leaving \$10,000 as a tuition fee.

It should be noted that we received considerably more applications from International Students than we were able to accept. We have not had a need to actively market our school, most of our International students have learned of Browns Bay School through our reputation or from connections with domestic students.

Professional Development: Our school is a member of the North Bays Professional Learning Cluster of ESOL teachers. Karen Cebalo and the Teacher Aides regularly attend meetings. Karen and Heidi Goodinson also attend the International Cluster meetings. Our school is also a member of AKTESOL and Karen is the Auckland representative on the TESOLANZ Primary Sector committee.

In 2017 Karen and Cecilia, with input from Gemma, presented a workshop on cultural differences at the Kahui Ako Teacher Only Day.

In order to ensure that our own staff have the cultural awareness to best support their ELLs we also provide in-school professional development in the form of staff meetings.

Karen Cebalo

ESOL co-ordinator

Browns Bay School

Financial Statements for the year ended 31 December 2017

School Address:	Masterton Road, Browns Bay
School Postal Address:	Masterton Road, Browns Bay
School Phone:	09 479 4301
School Email:	clairem@brownsbay.school.nz
Ministry Number:	1237

Browns Bay School

Financial Statements

For the year ended 31 December 2017

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 18	Notes to the Financial Statements

Independent Auditor's Report

Other Information

Kiwisport Report

Analysis of Variance

Members of the Board of Trustees

Browns Bay School
Statement of Responsibility
For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Aaren Donald Cooper
Full Name of Board Chairperson

AC
Signature of Board Chairperson

28/5/2018
Date:

Peter David Mulcahy
Full Name of Principal

P Mulcahy
Signature of Principal

28/5/2018
Date:

Browns Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,531,688	4,299,783	4,347,078
Local Raised Funds	3	370,506	323,900	389,424
Interest Earned		10,176	14,000	14,538
International Students	4	255,951	232,000	180,762
		5,168,321	4,869,683	4,931,802
Expenses				
Local Raised Funds	3	173,931	134,100	165,106
International Students	4	39,657	25,000	26,737
Learning Resources	5	3,173,085	2,879,063	3,000,021
Administration	6	254,645	253,176	269,270
Finance Costs		16,635	-	14,144
Property	7	1,324,661	1,466,847	1,176,278
Depreciation	8	150,512	90,000	117,107
Loss on Disposal of Property, Plant and Equipment		-	-	246
		5,133,126	4,848,186	4,768,909
Net Surplus		35,195	21,497	162,893
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		35,195	21,497	162,893

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

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

For the year ended 31 December 2017

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Balance at 1 January	1,305,684	1,305,684	1,142,791
Total comprehensive revenue and expense for the year	35,195	21,497	162,893
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	19,500	-	-
Equity at 31 December	1,360,379	1,327,181	1,305,684
 Retained Earnings	1,360,379	1,327,181	1,305,684
Equity at 31 December	1,360,379	1,327,181	1,305,684

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

Browns Bay School

Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	9	336,428	461,360	596,273
Accounts Receivable	10	212,719	159,900	163,135
GST Receivable		13,161	23,400	23,415
Prepayments		19,652	18,300	18,306
Investments	11	161,929	159,000	157,047
		743,889	821,960	958,176
Current Liabilities				
Accounts Payable	13	232,141	190,900	205,049
Revenue Received in Advance	14	145,823	248,000	250,686
Provision for Cyclical Maintenance	15	85,706	94,052	84,883
Finance Lease Liability - Current Portion	16	114,391	53,345	53,872
Funds Held for Capital Works Projects	17	10,051	-	23,707
		588,112	586,297	618,197
Working Capital Surplus/(Deficit)		155,777	235,663	339,979
Non-current Assets				
Property, Plant and Equipment	12	1,000,918	886,572	881,672
Capital Works in Progress		368,125	252,000	179,521
		1,369,043	1,138,572	1,061,193
Non-current Liabilities				
Provision for Cyclical Maintenance	15	33,724	33,724	27,656
Finance Lease Liability	16	130,717	13,330	67,832
		164,441	47,054	95,488
Net Assets		1,360,379	1,327,181	1,305,684
Equity				
		1,360,379	1,327,181	1,305,684

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

Browns Bay School

Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		875,193	880,033	883,105
Locally Raised Funds		384,755	321,300	389,691
International Students		138,740	382,000	315,356
Goods and Services Tax (net)		10,254	(13,400)	(11,826)
Payments to Employees		(613,325)	(562,202)	(474,866)
Payments to Suppliers		(725,514)	(771,058)	(671,969)
Interest Paid		(16,635)	-	(14,144)
Interest Received		10,209	13,900	14,741
Net cash from / (to) the Operating Activities		63,677	250,573	430,088
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(258,528)	(199,935)	(270,148)
Purchase of Investments		(4,882)	1,000	(4,830)
Net cash from / (to) the Investing Activities		(263,410)	(198,935)	(274,978)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,500	-	-
Finance Lease Payments		(65,956)	45,675	(40,648)
Funds Administered on Behalf of Third Parties		-	-	23,707
Funds Held for Capital Works Projects		(13,656)	-	-
Net cash from / (to) Financing Activities		(60,112)	45,675	(16,941)
Net increase/(decrease) in cash and cash equivalents		(259,845)	97,313	138,169
Cash and cash equivalents at the beginning of the year	9	596,273	364,047	458,104
Cash and cash equivalents at the end of the year	9	336,428	461,360	596,273

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

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

Browns Bay School

Notes to the Financial Statements

For the year ended 31 December 2017

1. Statement of Accounting Policies

Reporting Entity

Browns Bay School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

Accounts Receivable

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

Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

Investments

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

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

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

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

Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

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

Impairment of property, plant, and equipment and intangible assets

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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 funds received for Walking School Bus and Travelwise 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 funds in relation to the above revenue received in advance, should the School be unable to provide the services to which they relate.

Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

Financial Assets and Liabilities

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

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

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

Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

2 Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	756,320	743,033	754,574
Teachers' salaries grants	2,552,981	2,219,750	2,533,637
Use of Land and Buildings grants	1,061,131	1,200,000	923,853
Resource teachers learning and behaviour grants	1,938	2,000	5,086
Other MoE Grants	150,882	135,000	129,928
Other government grants	8,436	-	-
	<u>4,531,688</u>	<u>4,299,783</u>	<u>4,347,078</u>

3 Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	142,505	135,000	156,548
Other revenue	51,743	57,300	48,223
Trading	32,518	29,000	45,116
Activities	143,740	102,600	139,537
	<u>370,506</u>	<u>323,900</u>	<u>389,424</u>
Expenses			
Activities	149,021	107,600	136,001
Trading	17,699	14,000	17,188
Other Locally Raised Funds Expenditure	7,211	12,500	11,917
	<u>173,931</u>	<u>134,100</u>	<u>165,106</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>196,575</u>	<u>189,800</u>	<u>224,318</u>

4 International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	23	23	17
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
International student fees	255,951	232,000	180,762
Expenses			
Commissions	16,523	10,000	9,747
International student levy	8,584	3,000	3,415
Other Expenses	14,550	12,000	13,575
	<u>39,657</u>	<u>25,000</u>	<u>26,737</u>
<i>Surplus for the year International Students'</i>	<u>216,294</u>	<u>207,000</u>	<u>154,025</u>

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

5 Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	75,095	79,123	64,115
Information and communication technology	87,555	172,140	124,517
Library resources	2,295	2,300	666
Employee benefits - salaries	2,936,423	2,554,750	2,769,813
Staff development	71,717	70,750	40,910
	<u>3,173,085</u>	<u>2,879,063</u>	<u>3,000,021</u>

6 Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	5,338	5,324	5,278
Board of Trustees Fees	4,385	4,600	4,330
Board of Trustees Expenses	3,228	5,000	14,227
Communication	5,266	4,500	4,740
Consumables	33,847	33,400	30,653
Operating Lease	3,642	7,500	7,096
Postage	457	700	670
Other	16,942	17,750	20,477
Employee Benefits - Salaries	156,480	148,402	156,863
Insurance	15,236	16,000	15,691
Service Providers, Contractors and Consultancy	9,824	10,000	9,245
	<u>254,645</u>	<u>253,176</u>	<u>269,270</u>

7 Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	25,288	24,500	26,942
Consultancy and Contract Services	52,036	55,000	48,960
Cyclical Maintenance Provision	6,891	24,177	7,568
Grounds	13,440	13,400	12,810
Heat, Light and Water	54,068	42,000	46,728
Rates	168	160	118
Repairs and Maintenance	27,521	21,000	18,985
Use of Land and Buildings	1,061,131	1,200,000	923,853
Security	8,429	7,710	8,487
Employee Benefits - Salaries	75,689	78,900	81,827
	<u>1,324,661</u>	<u>1,466,847</u>	<u>1,176,278</u>

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

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

8 Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	18,659	17,144	18,660
Furniture and Equipment	37,386	26,205	42,091
Information and Communication Technology	12,462	7,998	8,560
Leased Assets	77,156	35,837	43,613
Library Resources	4,849	2,816	4,183
	<u>150,512</u>	<u>90,000</u>	<u>117,107</u>

9 Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	79,922	205,360	341,115
Bank Call Account	256,506	256,000	255,158
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>336,428</u>	<u>461,360</u>	<u>596,273</u>

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

Of the \$336,428 Cash and Cash Equivalents, \$10,051 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,754	8,600	8,655
Receivables from the Ministry of Education	35,029	-	3,120
Interest Receivable	625	600	658
Teacher Salaries Grant Receivable	170,311	150,700	150,702
	<u>212,719</u>	<u>159,900</u>	<u>163,135</u>
Receivables from Exchange Transactions	7,379	9,200	9,313
Receivables from Non-Exchange Transactions	205,340	150,700	153,822
	<u>212,719</u>	<u>159,900</u>	<u>163,135</u>

11 Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	161,929	159,000	157,047
	<u>161,929</u>	<u>159,000</u>	<u>157,047</u>

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2017.

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

12 Property, Plant and Equipment

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

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

The net carrying value of equipment held under a finance lease is \$243,854 (2016: \$121,176).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	504,518	-	-	-	(18,660)	485,858
Furniture and equipment	204,844	69,738	-	-	(42,091)	232,491
Information and communication technology	16,331	5,097	-	-	(8,560)	12,868
Leased assets	35,289	129,500	-	-	(43,613)	121,176
Library resources	18,556	15,151	(245)	-	(4,183)	29,279
Balance at 31 December 2016	779,538	219,486	(245)	-	(117,107)	881,672

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	792,349	(306,491)	485,858
Furniture and equipment	760,528	(528,037)	232,491
Information and communication technology	135,360	(122,492)	12,868
Leased assets	186,986	(65,810)	121,176
Library resources	127,456	(98,177)	29,279
Balance at 31 December 2016	2,002,679	(1,121,007)	881,672

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

13 Accounts Payable

Operating creditors
Employee Entitlements - salaries
Employee Entitlements - leave accrual

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

2017	2017	2016
Actual	Budget	Actual
\$	(Unaudited)	\$
51,923	32,600	46,726
172,445	150,700	150,702
7,773	7,600	7,621
232,141	190,900	205,049
232,141	190,900	205,049
232,141	190,900	205,049

14 Revenue Received in Advance

International Student Fees
Other

2017	2017	2016
Actual	Budget	Actual
\$	(Unaudited)	\$
133,475	240,000	250,686
12,348	8,000	-
145,823	248,000	250,686
145,823	248,000	250,686

15 Provision for Cyclical Maintenance

Provision at the Start of the Year
Increase to the Provision During the Year
Use of the Provision During the Year
Provision at the End of the Year

Cyclical Maintenance - Current
Cyclical Maintenance - Term

2017	2017	2016
Actual	Budget	Actual
\$	(Unaudited)	\$
112,539	112,539	104,971
6,891	24,177	7,568
-	(8,940)	-
119,430	127,776	112,539
85,706	94,052	84,883
33,724	33,724	27,656
119,430	127,776	112,539

16 Finance Lease Liability

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

No Later than One Year
Later than One Year and no Later than Five Years

2017	2017	2016
Actual	Budget	Actual
\$	(Unaudited)	\$
132,363	53,345	62,396
141,269	13,330	62,755
273,632	66,675	125,151
273,632	66,675	125,151

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

17 Funds Held for/Due From Capital Works Projects

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

		2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Flooring Project	<i>completed</i>		4,028	-	5,220	-	(1,192)
Roll Growth	<i>in progress</i>		1,552	-	24,393	-	(22,841)
Drainage Project	<i>in progress</i>		18,127	-	8,076	-	10,051
Roofing Upgrade	<i>in progress</i>		-	-	9,605	-	(9,605)
Pool Filter Project	<i>in progress</i>		-	-	80	-	(80)
Heating Upgrade	<i>in progress</i>		-	-	1,311	-	(1,311)
Totals			23,707	-	48,685	-	(24,978)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

(10,051)

35,029

24,978

		2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Flooring Project	<i>in progress</i>		-	27,500	23,472	-	4,028
Roll Growth	<i>in progress</i>		-	67,500	65,948	-	1,552
Drainage Project	<i>in progress</i>		-	90,000	71,873	-	18,127
Roofing Upgrade	<i>in progress</i>		-	3,120	3,120	-	-
Totals			-	188,120	164,413	-	23,707

18 Related Party Transactions

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

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

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,385	4,330
Full-time equivalent members	0.17	0.14
<i>Leadership Team</i>		
Remuneration	424,017	423,236
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	428,402	427,566
Total full-time equivalent personnel	4.17	3.14

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	10 - 20	10 - 20
Termination Benefits		

Other Employees

No other employee received total remuneration over \$100,000 (2016: Nil).

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

20 Compensation and Other Benefits Upon Leaving

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

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2016: nil)

Browns Bay School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

22 Commitments

(a) Capital Commitments

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

(Capital commitments as at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- operating lease of TELA laptops
- operating lease of computers
- operating lease of projectors
- operating lease of a wireless system
- operating lease of photocopiers

No later than One Year

Later than One Year and No Later than Five Years

2017 Actual \$	2016 Actual \$
16,198	62,396
-	62,755
<u>16,198</u>	<u>125,151</u>

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:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	336,428	461,360	596,273
Receivables	212,719	159,900	163,135
Investments - Term Deposits	161,929	159,000	157,047
Total Loans and Receivables	<u>711,076</u>	<u>780,260</u>	<u>916,455</u>
Financial liabilities measured at amortised cost			
Payables	232,141	190,900	205,049
Finance Leases	245,108	66,675	121,704
Total Financial Liabilities Measured at Amortised Cost	<u>477,249</u>	<u>257,575</u>	<u>326,753</u>

25 Events After Balance Date

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

26 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2016. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2017.

27 Breach of Borrowing Limit

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

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

Members of the Board of Trustees

For the year ended 31 December 2017

	Position	How position on board gained	Occupation	Term expires
Aaron Cooper	Chairperson	Elected February 2017	Manager	June 2019
Adrian Hirst	Parent Rep	Elected June 2016	Marketing Manager	June 2019
Jane Retimana	Parent/Maori Rep	Co-Opted May 2015	Head of Strategy	May 2018
Anna Hiley	Parent Rep	Elected June 2016	General Manager	June 2019
James Stewart	Parent Rep	Elected June 2016	Database Administrator	June 2019
Nick Brown	Parent Rep	Selected April 2017	Engineer	June 2019
Liz Day	Staff Rep	Elected June 2016	Associate Principal	June 2019
Peter Mulcahy	Staff Rep - Principal		Principal	

Sevier, Adams & Haines Audit BOD list

ANALYSIS OF VARIANCE 2017

School name: Browns Bay School

School number: 1237

Focus: Maths (Major) and Writing (Minor)

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

Annual Aim:

Full staff development programme will be put in place, with the support of the Community of Learning team and Cognition, focussing on the development of effective teaching skills in Maths (Major).
Staff and Team Meetings to monitor the progress and achievement of Priority Learners in Writing and Maths, as well as the Maths Target group. Targeted students will have specific goals which will be monitored on a regular basis and will have the goal of showing accelerated progress over the year.

Withdrawal groups will operate for identified students in Writing and Mathematics if necessary to lift their achievement levels

Target:

Maths:

- 90% of all students to be **At or Above** in the National Standard band for their level at the end of the year.
- 87% of Year 5 students to be **At or Above** in the National Standard band for their level at the end of the year

Writing:

- Reduce the number of Priority Learners who are Well Below or Below by the end of 2017.

Baseline data:

Maths: 81 students across Years 1-6 at BBS are currently achieving lower than national expectations for maths. Moving as many of these students as possible from the 'Below' band to the 'At' band is a priority for the school and COL in 2017. Although most cohorts are above the NZ level of achievement the Year 4 students are equal to the NZ achievement percentage. On investigation into this Year Group (Year 5 in 2017) it is noted that the boys are at 72% which is below the national level.

Writing: 107 students across Years 1-6 at BBS are currently achieving lower than national expectations for writing. Moving as many of these students as possible from the 'Below' band to the 'At' band is a priority for the school and COL in 2017. Although boys at BBS are achieving above the national cohort of boys (76.1% compared with 63.9%), there is a concern that boys in Years 3 and 4 are under-achieving. The mean score for their achievement level is 64.2% compared with the mean score of 75.5% for 'all boys'. Raising the achievement level for these cohorts (as Year 4 and 5

boys in 2017) must be another priority for the school in 2017. This will also assist in lifting the proportion of 'all students' in the 'At/Above' bands for these year cohorts.

Actions (what did we do?)

With an aim of moving as many students as possible from the 'under-achieving' to the 'achieving' bands, there is a need for teachers in:

Maths

To complete the BBS Maths Action Plan in conjunction with an external facilitator from Cognition to ensure that the actual maths programme/skills taught are appropriate to addressing the needs of under-achieving students.

Review the staff feedback from staff and observations completed in 2016 and establish strengths and needs in the areas:

- Effective mathematics pedagogy
- Use of data to inform teaching and learning
- Maths content knowledge
- Catering for diverse learners
- Engaging with Community
- Teaching as Inquiry

Review student feedback to establish students views of strengths and needs in the areas:

- Assessment data
- Mathematical language and communication
- Student efficacy

Establish purpose and goals for the main areas:

- Students
- Teacher development
- Leadership / governance
- Parent / family / whanau
- and the survey results from 2016 Community of Learning

To complete the Charter Goal in relation to the Year 5 2017 students.

- To identify every year 1-6 student at the beginning of 2017 who is in 'below' + 'well below' bands for maths (from 2016 data) and:
- Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2017?).
 - Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?).
 - Decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals.

To discuss and analyse the progress of these students regularly at the team level as a Teaching as Inquiry
 To be very clear about what expectation for each cohort actually looks like for maths and to share these expectations with students as appropriate. This needs to include making reference to the National Standards maths illustrations.

Writing

To identify every year 1-6 student at the beginning of 2017 who is in 'below' + 'well below' bands for writing (from 2016 data) and:

- Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2017?).
- Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?).

To be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate. This needs to include making reference to the National Standards writing illustrations.

To ensure that the actual writing programme/skills taught are appropriate to addressing the needs of under-achieving students.

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

Outcomes (what happened?)

Maths

2017 Browns Bay School
84.2%(N= 514/610)

Well Below: 2.8% (n=17/610)
 Below: 13.0% (n= 79/610)
 At: 52.1% (n= 318/610)
 Above: 32.1% (n= 196/610)

Ethnic Groups: At and Above

NZE 82.5% (n=279 / 338)
 Maori 80% (n=28/35)
 Pasifika 57.1% (n=8/14)
 Asian 90.5% (n=154/170)

Gender: At and Above

Boys 83.1%
 Girls 85.5%

Year Level	Anniversary date	Above	At	below	Well below	At or above
Year 1		14.1%	78.1%	7.8%	0.0%	92.2%
Year 2	1 year at school	25.0%	65.0%	10.0%	0.0%	90.0%
	2 years at school	18.4%	62.1%	17.2%	2.3%	80.5%
Year 3	2 years at school	36.0%	52.0%	4.0%	8.0%	88.0%
	3 years at school	13.0%	66.7%	18.8%	1.4%	79.7%
Year 4		32.2%	47.0%	20.0%	0.9%	79.1%
Year 5		37.3%	47.3%	11.8%	3.6%	84.5%
Year 6		59.5%	28.8%	5.4%	6.3%	88.3%
Overall		32.1%	52.1%	13%	2.8%	84.2%

Overall, the dataset indicates that 84.2% of Year 1-6 students at BBS are in the 'At/Above' achievement band compared to NZ 75.4%. It is commendable that overall we have 32.1% of students in the Above achievement band. However the average overall percentage of students at or above standard is a slight drop from 2016. There is a really high number of Year 6 (60%) sitting above national standard which is excellent.

The Year 5 Group made great progress from 78% last year when they were in Year 4 to 85% at or above this year.

Writing

The Priority Learners in Writing in Year 2 to 6 who were below standard in 2016 **was reduced** with 23% (n=17/73) of these students moving above the standard.

(Priority Learners are defined as Maori, Pasifika and students below the standard)

Reasons for the Variance (why did it happen?)	<p>Maths:</p> <p>The professional development focus for 2017 was Mathematics. The Consultant and Kahui Ako team focused on the teaching of mathematics and using discussion amongst students to grow students understanding of numeracy. The training is continuing into 2018 to ensure the new methods/ideas are adopted by staff.</p> <p>Teachers completed Inquiries in Maths and reported a consolidation of levels in e-asTTle data. Even though some students did not move a standard they reported accelerated progress in the Maths e-asTTle:</p> <p>Year 6 e-asTTle Data Summary: 29% (28/95) of students showed accelerated progress of at least 3 sub-levels</p> <p>Year 5 e-asTTle Data Summary: 24% (20/83) of students showed accelerated progress of at least 3 sub-levels</p> <p>Of the 100 students below the standard 20% were ESOL or with High Learning needs.</p> <p>Writing:</p> <p>Teachers noted that even though the Priority Learners students may not have moved a standard they did report accelerated progress in the Writing e-asTTle over a 12 month period for between 13 – 19% of these learners.</p> <p>Of the 129 students below in relation to National Standards 36% were ESOL or High Need students.</p>
Evaluation (where to next?) / Planning for 2018	<p>The year levels which are worth investigating further in Maths are:</p> <ul style="list-style-type: none">• Year 4 students• Year 2 and 3 students meeting their anniversary date• Pasifika cohort (n=14) are BBS lowest achievement group at 57%. <p>The year levels which are worth investigating further in Writing are</p> <ul style="list-style-type: none">• Boys across the school• Year 4 and 6 <p>Teachers will participate in the BBS Maths Action Plan in conjunction with an external facilitator from Special Addition to ensure that the actual maths programme/skills taught are appropriate to addressing the needs of under-achieving students.</p> <p>To identify target Year 1-6 student at the beginning of 2018 who are “at risk” based on assessments and track these students over the year.</p>

KIWISPORT 2017

USE OF DEFINED FUNDING

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

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

Funds received in 2017 were \$8442.44 (GST excl.).

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BROWNS BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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, 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 2017, 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 2017; 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 30 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

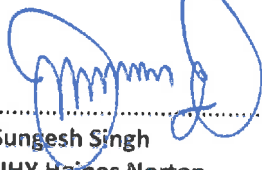
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



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