



Browns Bay School

EFFORT BRINGS REWARD

2022 ANNUAL REPORT



BROWNS BAY SCHOOL

CONTENTS **2022**

Chairperson's Report

Principal's Report

Analysis of Variance

Financial Statements

CHAIRPERSON'S ANNUAL REPORT

Tena koutou katoa,

On behalf of the School Board for the year ended 31 December 2022 it is my pleasure to provide this annual report.

The school board members to the year ended 31 December 2022 were:

Name	Position	Date Commenced
Nick Brown	Parent Representative	From April 2017
Stacey Strang	Parent Representative, Chairperson	From September 2018, Chairperson from February 2022
Ben Sheeran	Parent Representative	From June 2019
Jerry Dai	Parent Representative	From June 2019
Tanya Sheppard	Staff Representative	From June 2019
Yun Zhang	Parent Representative	From May 2022
Nicola Gamble	Parent Representative	From May 2022
Jennifer Iversen	Parent Representative	From September 2022
Jin Feng	Parent Representative	From September 2022
Stanley Zhang	Parent Representative, Chairperson	From September 2022
Michael Corbett	Parent Representative	From September 2022
Mark McDonald	Parent Representative	From September 2022
Peter Mulcahy	Principal	

In September 2022, Nick Brown, Stacey Strang, Jerry Dai, Ben Sheeran and Yun Zhang stepped down as School Board Members or Presiding Member. I would like to acknowledge and thank everyone mentioned for their commitment and contribution to the Board and school governance over the years.

School Focus

Our school values of Respect – Manaakitanga, Personal Excellence - Tu Rangatira, Taking Responsibility – Takohanga and Inquiring Minds - Whai Whakaaro are continuously encouraged, modelled and explored as an aspect of everyday life for children, teachers and the community.

The key words for 2022 were recovery learning - to recover the loss of learning due to the pandemic. The school was very pleased to see 'back to pre-Covid' levels of achievement from the end of year results. Some programmatic shifts, to improve education quality and improve learning have been undertaken.

Along with Collaborative Teaching in Year 5 and 6 and the Introduction of Structured Literacy, which was prepared to be in action for Year 1 and 2 students in 2023.

Our ESOL programme continuously supports our English Language Learners and their whanau.

Property

The new school building was opened in Term 3 followed by a Maori Blessing of Te Whenua and Te Ngahere at the dawn on 12 August.

The re-development of the school pool with new changing sheds, seating area and landscaping was carried out and completed as planned. The long-overdue project for the Deck and Canopies outside Rooms 1 to 7 was finally completed with funding from the School Improvement Programme (SIP) and Accelerated Modernisation Scheme.

Major works planned in 2023 include a Roof Project for over rooms 1-7 and rooms 13-17.

Acknowledgements

The Board acknowledge and thank this large group of people who contribute to the success of the school.

- Our Senior Management team Peter Mulcahy, Jo Hewitt, Jackie Carr and Liz Hammelburg
- Our fantastic professional teaching team and our dedicated support team
- Friends of the School for their wonderful fundraising efforts
- Parents, caregivers and whanau who have supported the school by assisting in classes, trips, camps, sports team and have been involved in students' learning.
- Our wonderful students who have worked extremely hard through the first full school calendar year post the pandemic.

Last but not least, I would like to thank all Board members who have brought in their time, skills, knowledge and provided sound governance.

OUR CHILDREN ARE THE FUTURE OF THIS WORLD. IT'S NOT ABOUT WHAT WE CAN GET OUT OF THEM.
IT'S ABOUT HOW WE CAN EMPOWER THEM - SADHGURU

Stanley Zhang
Chairperson

PRINCIPAL'S REPORT

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

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

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

STUDENT ACHIEVEMENT

The achievement of our students continues to be paramount for Browns Bay School. 2022 was targeted as a Recovery Learning year. The goal was to recover lost learning from the previous years due to Covid limits on access to full learning.

The 2022 December Achievement and Progress results were very positive and showed a return to pre-covid levels of achievement. The table below displays the percentage of students at or above our Browns Bay School expectations from 2019 to 2022:

	2019	2020	2021	2022
Reading	81%	74%	61%	76%
Writing	68%	60%	46%	68%
Mathematics	84%	82%	73%	85%

Teachers were very focused on the progress of students over 2022 and supported the students to achieve high levels of progress.

Mathematics - 95% of students progressed according to the Math stages with 40.7% demonstrating accelerated progress.

Writing - 98.6% of students progressed in writing levels with 65.6% demonstrating accelerated progress.

CURRICULUM

Teachers delivered a balanced curriculum based on the NZ Curriculum learning objectives as prescribed in our "Pathways to Success" document. Student progress and achievement was reported to parents and the Board. Topics were based on the key understandings as outlined in the "Pathway to Success".

In 2022, teachers continued the investigation of new pedagogy for our learners as part of a two-year Inquiry. This was supported by Jo Robson and Jo Hewitt with teams investigating Collaborative Teaching.

This work was undertaken with the Year 5 and 6 Teams in preparation for the move into the collaborative classrooms.

The number of funded ESOL students at Browns Bay School was 171 (March) and 151 (August) with a comparative increase in resources provided for this area. The ESOL team, led by Karen Cebalo, deliver strong support for our English Language Learners with a trained teacher and three teacher aides.

The school received Kiwisport funding as part of the Operational Grant in 2022. The purpose of this fund is to facilitate improved opportunities for students to be involved in physical activity. The school has continued to use this funding to supplement a sports administrator to work alongside our sports co-ordinator. Because of this extra support, we have been able to offer enhanced opportunities for our students to be involved in a wide range of physical activities.

The Positive Behaviour for Learning (PB4L) programme made significant progress with the Team of teachers lead by Liz Hammelburg. They met regularly with the MOE Facilitator to plan the programme for 2023. In 2023 PB4L will be taught consistently across the school.

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

COMMUNITY OF LEARNING /KAHUI AKO

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

The school participated in an investigation into Structured Literacy in partnership with the Kahui Ako primary schools. The Kahui Ako is supporting the introduction of a Structured Literacy programme in 2023 for Year 1 and 2 classes and The Code Spelling programme for Year 3 to 8 classes.

Browns Bay School also participated in the inaugural Pipiwharau Festival at Rangitoto College which was a celebration of Kapa Haka and The Arts.

REVIEW

Education Review Office and the school are working together to evaluate how effectively the school conditions contribute to accelerating learner progress and achievement in literacy.

The rationale for selecting this evaluation is to strengthen teaching and learning practices to ensure progress and achievement in literacy are consistently equitable and excellent for all learners.

Moving forward, the school will prioritise:

- continuing to build on effective teaching practice to support learners to progress and achieve in literacy;
- ongoing in-depth inquiry and evaluation of literacy achievement information to ensure equitable outcomes for all learners, including Māori and Pacific learners.

ERO's role will be to support the school in its evaluation for improvement cycle to improve outcomes for all learners.

A Community Survey was completed for Health Consultation and feedback from the Community on the direction of the school. The Community feedback survey is the beginning of an ongoing project to gain feedback from the school community to guide the Board on the development of a Three Year Strategic Plan.

PROPERTY

Browns Bay School was delighted to open the new 12 Classroom block on August 12, 2022, with a Maori blessing of Te Whenua and Te Ngahere. The new building is a great direction for Browns Bay School and sits alongside the re-developed Pool Area (with new Changing rooms, sunshade and seating), new PE Shed, new footpath and a central tiger turf area.

The Special Investment Programme (SIP) fund continued to be used to modernise the school's building and site. The shade over the Middle and Senior school playgrounds, and Bag Bays for Rooms 8 to 11 were completed in 2020. The project for the Deck and Canopy outside Rooms 1 to 7 was finally completed with funding from the School Improvement Programme (SIP) and Accelerated Modernisation Scheme.

In other areas significant capital funding was expensed on new furniture for the new build, additional computers, as well as a new phone and loudspeaker system.

PERSONNEL

The school roll reached 664 regular students in December. Overall, we had 5 International students over 2022 (compared with 15 in 2021), a reduction due to the NZ Border restrictions caused by the Covid Pandemic. Staff changes over 2022 showed changes with Fixed Term teachers leaving, four teachers on maternity leave, two leaving for new roles, one on Refreshment leave and also one, retiring.

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

The teaching, support, administration, and property staff at Browns Bay School are to be recognised for their dedication and commitment to the school and students. They do a commendable job and are supported ably by the Senior Leadership Team of Jo Hewitt, Jacky Carr, Liz Hammelburg and Sue Moscrip.

COMMUNITY

The 'Friends of the School' executive has continued to perform and enhance its role as a key support agency within the school. The FOTS executive works extremely hard on projects which will benefit the school primarily through financial contribution, yet they have also tried where possible to make those fun events. The FOTS team were very successful in raising funds and I would like to acknowledge the team led by Michael Corbett for their excellent work over 2022.

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. In 2022 we held triennial elections and we welcomed a new Board to govern the school. I would like to acknowledge the hard work and dedication of the Board of Trustees, led by Stacey Strang and Stanley Zhang, and to thank them for the skills and knowledge they have brought to the school.

Peter Mulcahy

Principal

ANALYSIS OF VARIANCE 2022 - Literacy

School name: Browns Bay School

School number: 1237

Focus: Literacy: Writing

Strategic Aim:

To enhance student outcomes in Literacy across the school

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

Annual Aim:

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

Target:

We would want the below children to complete the year 'at' the expected level or closer to it and the children who have plateaued to make a shift.

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

- Year 1 – 6 Running Records – Term 1 2022 to Term 4 2022
- Year 4 – 6 PAT Comp scaled Reading Score Reading Comp 2022 March to 2023 March (Year 6 2022 Term 4)
- Year 1 – 6 Writing levels – Term 1 2022 to Term 4 2022
- Year 4 – 6 PAT Punctuation and Grammar stanine 2022 March to 2023 March (Year 6 2022 Term 4)

ANNUAL PLAN

2.2 Recovery Learning

- Mathematics and Literacy
- Learning Dispositions
- Assessment timeline

A strategy will be developed to Recover the Learning in Mathematics and Literacy as a possible result of the recent Lockdowns

- Early assessment in Term 1 to identify gaps
- TOD - professional support by consultants when available
- Focused teaching for each class after data analysis e.g ALiM groups or Writing groups or Reading groups depending on student needs in each class.
- Reading Recovery and Early Literacy Support Groups
- Focus on learning behaviours to reinforce expectations

Baseline data: NZ Curriculum

2021 EOY WRITING and READING

Writing	2021			
	ABOVE	AT	ABOVE / AT	WT
Year 1:	3	24	27	74
Year 2:	6	39	46	54
Year 3:	5	41	46	54
Year 4:	4	47	51	48
Year 5:	4	29	33	67
Year 6:	3	63	66	34
School	4	42	46	54

Reading:	2021			
	ABOVE (%)	AT	ABOVE / AT	WT
Year 1:	6	28	34	66
Year 2:	1	54	55	45
Year 3:	2	46	48	52
Year 4:	10	65	75	25
Year 5:	22	39	61	39
Year 6:	23	66	90	10
School	11	50	61	39

Actions: What did we do?

APPROACHES FOR 2022 DEVELOPMENT

We would want

- 75% of children to be writing 'at / above' the expected level at the EOY
- 70% of the children who have plateaued to make a shift (as based on Term 1 report data)

Recovery Learning

Review Recovery Learning research:

- White Paper: Reinvesting and Rebounding- Where the Evidence Points for Accelerated Learning
- www.cambridge.org: Recovery learning is a Hyper Problem

Collect the data

Assessment will be completed early Term 1 to inform teaching

- Schoolwide PAT, Reading Levels, Writing Levels
 - All, Boys, Girls, Maori, Ethnic (especially Other)

Teachers will note:

- BOY 2022 data to be used to check on "flatline" students
- all students with three ticks in a row on report (plateau from Mid 2021) – weigh up against trend of student
- PAT to be used to check on "flatline" students and use pathway information from PAT report to inform teaching.

Small Group / Individual School Support

- Use achievement data to identify Writing Intervention groups
- Use 6 Year Net data to identify Year 2 students for Reading Recovery
- Reading Recovery Teacher works with Year 1 students in a class

Teaching Plan

Series of staff meeting as a team and then class by class. We have 2 staff meetings set aside for writing -Tue 3 May wk 1 and Tue 10 May wk 2. These will be a time to meet as year level teams to collectively '**see**' the **picture** of writing across the year level and **explicitly plan** for targeted Teaching sessions to accelerate children's learning to shift the children who are not on track at present and the children who have plateaued (those who had stayed the same so have 3 and sometimes 4 ticks at same level on graph).

Actions

Discuss children across the team who are below the expected level or have plateaued- know who these chn are in your room.

- Bring writing samples to the session of the chn who are of concern to help determine 'common threads' of need.
- Use the PAT Punctuation and Grammar Test to identify possible gaps in surface features at Year 4 to 6
- Strengthen moderation processes and keep progressive EOY writing sample for ALL students

Use the Writing progressions (google, staff drive assessment) for Next Steps for this wider group of children.

Consider what they explicitly need to progress to the next level or shift 2 levels for accelerated learning.

Using resources such as Sheena Cameran Writing book-mini lessons, PM writing books and exemplars that go with them, shared books etc, **to collaboratively plan a series of explicit 'lessons'** to address the next steps children need to make accelerated progress in their writing over term 2 and 3. (these will of course not be one-off lessons rather a block of lessons to reinforce and practise new learning)

Consider

This may mean extra time set aside to achieve accelerated learning with extra dedicated writing sessions for class or groups

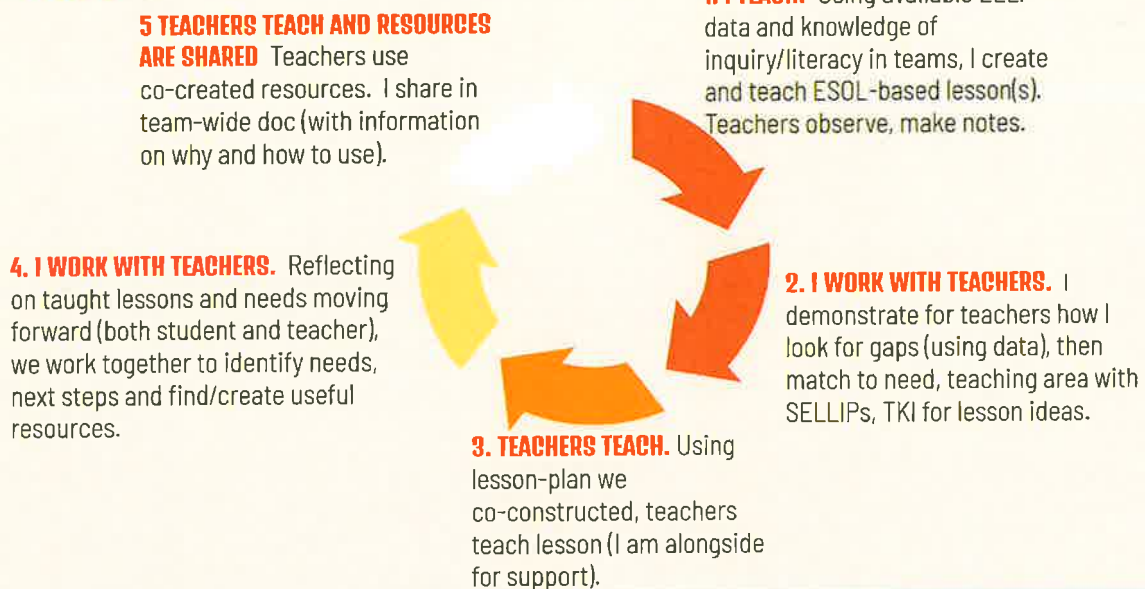
Decide as a team how this will fit into your weekly plan?

Cross-group workshops across the year group?

Any other creative way for **writing progress** to be a focus

Year 1 to 4 ELL Programme (with ESOL Specialist)

THE MODEL



Prior to sessions with teacher

The ESOL specialist creates shared folder for teacher which includes -

- ELLP trends and gaps specific to the target classroom (this is a table filled in each ELLP funding round and builds a picture of each student's progress over time)
- ELLP (and more recently ELLP Pathway [Ministry of Education, 2021]) documents
- shared notes page

planning templates which highlight ESOL-funded students, show Supporting English Language Learners in Primary Schools (SELLIPS) (Ministry of Education, 2009) focus, New Zealand Curriculum (English) (Ministry of Education, 2007) relationship, as well as a link to ESOL Online's resources for planning (Ministry of Education, (2018)

Step 1 ESOL specialist teach

The ESOL specialist teaches the classroom teacher's whole class while the teacher observes the strategies used and how their ELLs respond.

- model inclusive tasks designed to meet the needs of target ELLs based on ELLP data (Figure 2)
- combination of whole-class tasks, independent work and work delivered to a target group

The ESOL specialist explains the processes and objectives in an authentic class context.

Step 2 ESOL specialist work with teacher

The class teacher is released to meet with the ESOL specialist. Together they:

- identify trends in class ELLP data

- develop a focus area to address
- focus on how to identify the ELLs' needs
- make links between the ELLPs, SELLIPS, Literacy Learning Progressions (Ministry of Education, 2010) and New Zealand Curriculum (English)
- discuss the benefits to *all* students through incorporating inclusive ESOL strategies
- explore the Pathway Document, ESOL Online (n.d.-b) for teaching and learning suggestions collaboratively plan a lesson

Step 3 Teacher teaches

The class teacher teaches the collaboratively planned session while the ESOL specialist supports them, and observes the engagement of the ELLs and other students.

The ESOL specialist also takes notes on:

- how to further develop tasks taught in the lesson
- some other suitable tasks for further sessions

Step 4 ESOL specialist works with teacher

The class teacher is released to meet with the ESOL specialist to discuss -

- the tasks taught in the session 3 lesson
- the ELLP and Pathway documents
- the of scaffolding
- the Cummins-Swain (1986) framework
- the connections between the NZ curriculum and the ELLP stages
- how to create engaging tasks which are inclusive of ELLs

The ESOL specialist also reinforces that these tasks are not an add-on but integral to planning to meet student needs. Together they may also continue exploring other resources for supporting ELLs and future tasks may be co-created.

Step 5 Sustain

The ESOL specialist continues to provide ongoing support at team meetings or for individual teachers as requested. Resources may be developed collaboratively and shared within the team. *Taken from: Report for TESOLANZ Journal*

A Model of Professional Learning Development Utilising ESOL Specialists to Upskill Teachers in Supporting English Language Learners

Chris Marlsan / Karen Cebalo

Teacher Working Party

Christine, Donna, Deb, Steph, Raewyn, Carrie J plus other 2012 staff

- Brainstorm WHY levels of student AT have decreased
- Potential actions

What happened?

2022

READING YEAR GROUPS ACHIEVEMENT

	2022				2021	
	ABOVE (%)	AT	ABOVE / AT	WT	AT/ABOVE	BELOW
Year 1:	10.9%	38.6%	49.8%	50.5%	34%	66%
Year 2:	3.4	65.5	68.9	31.0	55	45
Year 3:	16.4	60.3	76.7	23.3	48	52
Year 4:	17.8	62.4	80.2	19.8	75	25
Year 5:	40.4	50.0	90.4	9.0	61	39
Year 6:	49.0	42.0	91.0	9.0	90	10
Overall	22.9	53.1	76.1	23.9	61	39

WRITING YEAR GROUPS ACHIEVEMENT

	2022				2021	
	ABOVE	AT	ABOVE / AT	WT	AT/ABOVE	BELOW
Year 1:	4.0%	50.5%	54.5%	45.5%	27	74
Year 2:	8.0	57.5	65.5	34.5	46	54
Year 3:	12.9	63.8	76.7	23.3	46	54
Year 4:	2.0	78.2	80.2	19.8	51	48
Year 5:	18.4	35.1	53.5	46.5	33	67
Year 6:	16.0	64.0	80.0	20.0	66	34
Overall	8.0	60.3	68.4	31.6	46	54

WRITING PROGRESS

The 2021 end of the year writing levels are compared to the 2022 end of year levels to note progress made. The data only contains details of students who sat both tests. The results are analysed in terms of Curriculum levels and accelerated progress is seen as 2 or more sublevels of growth in a year.

2022 Results

Overall 98.6% of students progressed with 65.6% demonstrating accelerated progress

Year 2	100% student's progressed Within this 59% students demonstrated accelerated progress (2+ sublevels)
Year 3	97.1% student's progressed Within this 37.2% students demonstrated accelerated progress (2+ sublevels)
Year 4	99% student's progressed Within this 71.5% students demonstrated accelerated progress (2+ sublevels)
Year 5	100% student's progressed Within this 77.4% students demonstrated accelerated progress (2+ sublevels)
Year 6	96.9% student's progressed Within this 83% students demonstrated accelerated progress (2+ sublevels)

READING ACHIEVEMENT

Overall, the data suggests that **76.1 %** of students at BBS are in the 'at/above' band in Reading Age. The OTJ was 77.1% (Target 75%)

Year Groups:

- Students develop over the years at BBS which is a pattern seen over the past years. The Year 1 and 2 groups include students who have a range of time at school, and this is reflected in the results.
- Positive to see high number of students achieving.
- A significant gain on 2021 levels across the school.

Gender

- Girls 78.5% are performing slightly better than boys at 74.3% (4.2%)
- The greatest gap is in the Year 1 (16.9%) and Year 6 groups (10.3%) in favour of girls.
- The 2021 gender gap in Year 4 (12%) has been reduced in 2022 to a difference of 3%

Ethnic

- Māori and Pasifika students presented with 44% and 50% working towards expectations.
- NZE and Asian students are well represented in Above and At levels.
- Other ethnic groups is an historic area of concerns who have made progress

WRITING ACHIEVEMENT

Overall, this suggests that **68.4%** of students at BBS are in the 'at/above' band in Writing Levels. The OTJ was 68.5% (Target 75%)

Year Groups:

- Achievement levels vary over the Year groups with the achieved range from 53.5 to 80%
- A significant gain on 2021 levels across the school.

Gender

- Girls 76.0% are performing slightly better than boys at 62.1% (14%).
- The greatest gender gaps are in the Year 1, 2, 3 and 6 groups (Range is 17 to 23%) in favour of girls.

Ethnic

- Māori, Pasifika and Other Groups students presented with results demonstrating between 40% and 60% working towards expectations.
- NZE and Asian students are well represented in Above and At levels.
- Other ethnic groups are an historic area of concern and it is pleasing to see they have made progress.

WRITING PROGRESS

2022 Results

Overall 98.6% of students progressed with 65.6% demonstrating accelerated progress

Girls and Boys were reasonably even in progress yet Girls were represented more in the accelerated progress for Year 4, 5 and 6.

Reason for Variance: Why did it happen?

Teachers made a concerted effort to support students in 2022 to enable their students in recovery learning. Reading and writing was a focus for Team Inquiries and teachers completed the goals as outlined in the 2022 Recovery Plan.

The writing progress since 2021 is a great gain and demonstrates the success of the Recovery Learning goal of 2022.

- Early assessment in Term 1 to identify gaps

- Teams analysed individual student data and conducted Inquiries investigating best practice to improve progress on students.
- Investigation into Structured Literacy with a decision being made to introduce Structure Literacy in Year 1 and 2.
- Decision made to introduce The Code in 2023 to Years 3 to 6.
- In School Leader attached to the Kahui Ako Literacy Group
- Teacher PLD programme lead by Karen Cebalo to support students with English as a Second Language in the classroom for Year 1 to 4 Teachers.
- Focused teaching for each class after data analysis e.g ALiM groups or Writing groups or Reading groups depending on student needs in each class.
- Reading Recovery and Early Literacy Support Groups
- Intervention Programmes:
 - Quick 60
 - STEPS
 - Phonics Group
 - Early Words
 - Speech and Language groups

Focus on learning behaviours to reinforce expectations across the school.

Evaluation: Where to next?

2023

Reading and Writing

- Introduction of Structured Literacy for Year 1 and 2 students
- Introduction of The Code for Year 3 to 6
- Māori and Pasifika students are a focus group.
- Year 6 writing students will be a focus.
- Boys writing continue to be a focus

ANALYSIS OF VARIANCE 2022 - OVERALL

School name: Browns Bay School

School number: 1237

Focus: Maths / Reading / Writing

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

Annual Aim:

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

Target:

- Increase overall student outcomes in Maths / Reading / Writing

Baseline data: NZ Curriculum

Reading

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

Writing

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

Maths

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

Actions: What did we do?

2.2 Recovery Learning - Mathematics and Literacy - Learning Dispositions - Assessment timeline	A strategy will be developed to Recover the Learning in Mathematics and Literacy as a possible result of the recent Lockdowns	- Early assessment in Term 1 to identify gaps - TOD - professional support by consultants when available - Focused teaching for each class after data analysis e.g ALiM groups or Writing groups or Reading groups depending on student needs in each class. - Reading Recovery and Early Literacy Support Groups - Focus on learning behaviours to reinforce expectations
---	---	--

Outcomes: What happened?

Target was achieved in all areas.

Reading

2022 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Working Towards: 22.9% (39%)	NZE: 78.6% (66%)	Boys: 74.3% (61%)
At: 53.1% (50%)	Māori: 56% (42%)	Girls: 78.5% (60%)
Above: 23% (11%)	Pasifika: 50% (45%)	
	Asian: 81.3% (69%)	
	Other: 69.4% (49%)	

Writing

2022 Browns Bay School	Ethnic Groups: At and Above	Gender: At and Above
Working Towards 31.6% (54%)	NZE: 69.4% (44%)	Boys: 62.1% (39%)
At: 60.4% (42%)	Māori: 40% (27%)	Girls: 76% (52%)
Above 8% (4%)	Pasifika: 60% (18%)	
	Asian: 76.6% (54%)	
	Other: 51% (38%)	

Maths

2021 Browns Bay School	Ethnic Groups: At and Above	Gender: WT and Above
Working Towards 15.2% (27%)	NZE: 81.1% (69%)	Boys: 87% (78%)
At: 52.8% (52%)	Māori: 76% (66%)	Girls: 82.2% (67%)
Above: 31.9% (21%)	Pasifika: 70% (54%)	
	Asian: 92.4% (83%)	
	Other: 71.4% (61%)	

Reason for Variance: Why did it happen?

Teachers made a concerted effort to support students in 2022 to enable them to recover in learning. Mathematics, reading and writing were all a focus for Team Inquiries and teachers completed the goals as outlined in the 2022 Recovery Plan.

- Early assessment in Term 1 to identify gaps for the students.
- In-depth analyses of students results and identification of those at – risk of not making appropriate progress.
- Investigation into Structured Literacy with a decision being made to introduce Structure Literacy in Yea 1 and 2.
- Decision made to introduce The Code in 2023 to Years 3 to 6.
- In School Leader attached to the Kahui Ako Literacy Group.
- Maths Lead Teachers attended PLD and supported staff.
- Teacher PLD program implemented by Karen Cebalo to support students with English as a Second Language in the classroom for Year 1 to 4 Teachers.
- Focused teaching for each class after data analysis e.g ALiM groups or Writing groups or Reading groups depending on student needs in each class.
- Intervention programmes implemented.

Focus on learning behaviours to reinforce expectations across the school

Evaluation: Where to next?

In 2023

- Monitor student progress and achievement through Standardised testing results and matching these to BBS expectation.
- Maintenance of Data Table to identify student achievement against attendance, ESOL level and Learning Support.
- Data shared with teachers to discuss in Year Levels.
- Continuation of Curriculum Leaders sourcing new ideas and professional learning to feedback into the school.
- Focus PLD on Structured Literacy and The Code

Browns Bay School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1237
Principal:	Peter Mulcahy
School Address:	Masterton Road, Rothesay Bay, Auckland
School Postal Address:	Masterton Road, Rothesay Bay, Auckland
School Phone:	09 479 4301
School Email:	bbs@brownsbay.school.nz
Accountant / Service Provider:	School Finance Hub

Browns Bay School

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How position Gained	Term Expired/Expires
Michael Corbett	Board Member	Elected September	September 2025
Jin Feng	Board Member	Elected September	September 2025
Nicola Gamble	Board Member	Elected September	September 2025
Jen Iversen	Board Member	Co-Opted September	September 2025
Mark McDonald	Board Member	Elected September	September 2025
Stanley Zhang	Presiding Member	Elected September	September 2025
Tanya Sheppard	Staff Representative	Elected September	September 2025
Peter Mulcahy	Principal	N/A	N/A

Nick Brown	Parent Rep	Elected Parent Rep	September 2022
Jerry Dai	Parent Rep	Elected Parent Rep	September 2022
Ben Sheeran	Parent Rep	Elected Parent Rep	September 2022
Stacey Strang	Parent Rep	Elected Parent Rep	September 2022
Nicola Gamble	By Selection	Joined May 2022 then elected in September 2022	
Yun (Katherine) Zhang	By Selection	Joined May to Sep 2022	

UHY Haines Norton (Auckland) Limited

Head Office
22 Catherine Street | Henderson | Auckland 0612 | New Zealand
PO Box 21143 | Henderson | Auckland 0650 | New Zealand
t +64 9 839 0087 | f: +64 9 837 2992
info@uhyhn.co.nz | www.uhyhn.co.nz

31 May 2023

The Board of Trustees
C/- Chairperson
Browns Bay School
Masterton Road
Browns Bay
Auckland 0630

Dear Chairperson

AUDIT OF BROWNS BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

We have completed our audit of Browns Bay School's financial statements for the year ended 31 December 2022.

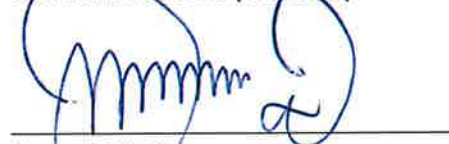
We enclose a copy of the audited financial statements for the year ended 31 December 2022.

Please ensure that the audited financial statements are lodged appropriately with the Ministry of Education.

We thank you for your instruction. Please do not hesitate to contact us should you have any queries.

Yours sincerely

UHY Haines Norton (Auckland) Limited



Sungesh Singh
Director – Audit and Assurance Services
sungeshs@uhyhn.co.nz
Direct Dial: (09) 839 2184

Encl.

Auckland CBD Office
4th Floor, Smith & Caughey Building
253 Queen Street | Auckland 1010
t +64 9 303 5844

Kumeu Office
329A Main Road | Kumeu 0810
t +64 9 412 9853

Helensville Office
34 Commercial Road | Helensville 0800
t +64 9 420 7972

Browns Bay School

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

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 - 20	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Browns Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,322,088	5,115,468	5,215,126
Locally Raised Funds	3	451,288	411,000	411,410
Interest Income		7,002	1,000	1,812
Total Revenue		5,780,378	5,527,468	5,628,348
Expenses				
Locally Raised Funds	3	165,690	174,000	161,262
Learning Resources	4	4,014,281	3,695,307	4,024,783
Administration	5	345,796	299,898	294,303
Finance		3,862	2,631	3,465
Property	6	1,142,464	1,394,612	1,025,559
Loss on Disposal of Property, Plant and Equipment		621	-	896
Total Expenses		5,672,714	5,566,448	5,510,268
Net Surplus / (Deficit) for the year		107,664	(38,980)	118,080
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		107,664	(38,980)	118,080

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	1,866,646	1,866,646	1,748,566
Total comprehensive revenue and expense for the year	107,664	(38,980)	118,080
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	22,618	-	-
Equity at 31 December	1,996,928	1,827,666	1,866,646

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

Browns Bay School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	606,233	521,436	801,441
Accounts Receivable	8	331,252	275,500	272,691
GST Receivable		25,850	8,000	8,928
Prepayments		54,466	28,000	26,108
Investments	9	107,325	106,000	105,628
Funds Receivable for Capital Works Projects	15	14,517	-	108,794
		<u>1,139,643</u>	<u>938,936</u>	<u>1,323,590</u>
Current Liabilities				
Accounts Payable	11	430,810	323,168	306,295
Revenue Received in Advance	12	92,295	41,000	47,576
Provision for Cyclical Maintenance	13	11,705	11,179	7,680
Finance Lease Liability	14	16,740	16,730	17,315
Funds held for Capital Works Projects	15	29,552	150,000	276,982
		<u>581,102</u>	<u>542,077</u>	<u>655,848</u>
Working Capital Surplus/(Deficit)		558,541	396,859	667,742
Non-current Assets				
Property, Plant and Equipment	10	1,585,444	1,556,781	1,312,623
		<u>1,585,444</u>	<u>1,556,781</u>	<u>1,312,623</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	117,000	95,788	89,471
Finance Lease Liability	14	30,057	30,186	24,248
		<u>147,057</u>	<u>125,974</u>	<u>113,719</u>
Net Assets		<u>1,996,928</u>	<u>1,827,666</u>	<u>1,866,646</u>
Equity		<u>1,996,928</u>	<u>1,827,666</u>	<u>1,866,646</u>

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,301,751	1,115,468	1,164,609
Locally Raised Funds		392,117	376,097	293,808
International Students		92,718	28,327	51,599
Goods and Services Tax (net)		(16,922)	928	(5,999)
Payments to Employees		(865,437)	(735,135)	(795,817)
Payments to Suppliers		(691,320)	(621,541)	(625,679)
Interest Paid		(3,862)	(2,631)	(3,465)
Interest Received		6,170	847	1,790
Net cash from/(to) Operating Activities		215,215	162,360	80,846
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(896)
Purchase of Property Plant & Equipment (and Intangibles)		(391,193)	(429,158)	(76,676)
Purchase of Investments		(1,697)	(372)	(1,100)
Net cash from/(to) Investing Activities		(392,890)	(429,530)	(78,672)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,618	-	-
Finance Lease Payments		(17,533)	5,353	(20,564)
Funds Administered on Behalf of Third Parties		(153,153)	(18,188)	(1,251)
Net cash from/(to) Financing Activities		(148,068)	(12,835)	(21,815)
Net increase/(decrease) in cash and cash equivalents		(325,743)	(280,005)	(19,641)
Cash and cash equivalents at the beginning of the year	7	801,441	801,441	821,082
Cash and cash equivalents at the end of the year	7	606,233	521,436	801,441

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

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Browns Bay School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. If applicable, future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) 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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and revenue when conditions are satisfied.

Interest Revenue

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

d) 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.

e) Finance Lease Payments

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

f) 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.

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) 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 (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the assets's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

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

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

o) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's five year capital works agreement. These funds are held on behalf and for a specified purpose, as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7-10 year period, the economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain on derecognition are recognised in surplus or deficit.

r) 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.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

t) 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.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,294,149	1,115,468	1,164,609
Teachers' Salaries Grants	3,215,372	2,900,000	3,276,588
Use of Land and Buildings Grants	804,965	1,100,000	773,929
Other Government Grants	7,602	-	-
	<u>5,322,088</u>	<u>5,115,468</u>	<u>5,215,126</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	192,785	157,000	121,556
Curriculum related Activities - Purchase of goods and services	124,166	133,000	98,542
Trading	41,386	29,000	25,148
Other Revenue	48,371	57,000	38,885
International Student Fees	44,580	35,000	127,279
	<u>451,288</u>	<u>411,000</u>	<u>411,410</u>
Expenses			
Extra Curricular Activities Costs	122,221	138,000	102,682
Trading	27,179	16,000	13,444
Fundraising and Community Grant Costs	6,690	13,000	14,937
International Student - Other Expenses	9,600	7,000	30,199
	<u>165,690</u>	<u>174,000</u>	<u>161,262</u>
	<u>285,598</u>	<u>237,000</u>	<u>250,148</u>

Surplus/ (Deficit) for the year Locally raised funds

During the year the School hosted 5 International students (2021:15)

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	72,415	78,257	55,212
Equipment Repairs	542	700	1,153
Information and Communication Technology	39,144	40,750	36,785
Library Resources	1,677	1,800	508
Employee Benefits - Salaries	3,732,292	3,340,000	3,771,623
Staff Development	27,694	48,800	33,493
Depreciation	140,517	185,000	126,009

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	7,078	7,168	6,513
Board Fees	2,770	4,600	3,365
Board Expenses	16,384	9,500	7,481
Communication	5,191	5,100	4,301
Consumables	21,078	25,000	21,930
Other	12,318	14,200	12,272
Employee Benefits - Salaries	247,894	204,600	208,975
Insurance	17,315	16,730	15,378
Service Providers, Contractors and Consultancy	15,768	13,000	14,088
	345,796	299,898	294,303

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	27,568	25,500	23,574
Consultancy and Contract Services	90,772	80,000	70,338
Cyclical Maintenance Provision	31,554	23,332	5,607
Grounds	10,288	12,000	5,344
Heat, Light and Water	51,254	36,000	31,403
Rates	246	280	248
Repairs and Maintenance	24,404	21,000	19,981
Use of Land and Buildings	804,965	1,100,000	773,929
Security	1,505	2,500	1,406
Employee Benefits - Salaries	99,908	94,000	93,729
	1,142,464	1,394,612	1,025,559

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	606,233	521,436	801,441
Cash and cash equivalents for Statement of Cash Flows	606,233	521,436	801,441

Of the \$606,233 Cash and Cash Equivalents, \$29,552 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	11,172	-	-
Interest Receivable	1,179	500	347
Teacher Salaries Grant Receivable	318,901	275,000	272,344
	<u>331,252</u>	<u>275,500</u>	<u>272,691</u>
Receivables from Exchange Transactions	12,351	500	347
Receivables from Non-Exchange Transactions	318,901	275,000	272,344
	<u>331,252</u>	<u>275,500</u>	<u>272,691</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	107,325	106,000	105,628
Total Investments	<u>107,325</u>	<u>106,000</u>	<u>105,628</u>

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings - School	912,699	174,380	-	-	(32,703)	1,054,376
Furniture and Equipment	255,876	148,073	-	-	(58,613)	345,336
Information and Communication Technology	80,378	63,485	-	-	(22,840)	121,023
Leased Assets	38,885	24,262	(346)	-	(22,827)	39,974
Library Resources	24,785	3,760	(276)	-	(3,534)	24,735
Balance at 31 December 2022	1,312,623	413,960	(622)	-	(140,517)	1,585,444

The net carrying value of furniture and equipment held under a finance lease is \$39,974 (2021: \$38,885)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	1,526,464	(472,088)	1,054,376	1,352,082	(439,383)	912,699
Furniture and Equipment	1,136,852	(791,516)	345,336	988,781	(732,905)	255,876
Information and Communication Technology	255,152	(134,129)	121,023	191,668	(111,290)	80,378
Leased Assets	294,050	(254,076)	39,974	271,283	(232,398)	38,885
Library Resources	112,394	(87,659)	24,735	109,856	(85,071)	24,785
Balance at 31 December	3,324,912	(1,739,468)	1,585,444	2,913,670	(1,601,047)	1,312,623

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	97,089	22,000	18,416
Accruals	-	7,168	-
Employee Entitlements - Salaries	321,758	280,000	274,957
Employee Entitlements - Leave Accrual	11,963	14,000	12,922
	<u>430,810</u>	<u>323,168</u>	<u>306,295</u>
Payables for Exchange Transactions	430,810	323,168	306,295
	<u>430,810</u>	<u>323,168</u>	<u>306,295</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees	74,811	20,000	26,673
Other	17,484	21,000	20,903
	<u>92,295</u>	<u>41,000</u>	<u>47,576</u>

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	97,151	97,151	91,544
Increase to the Provision During the Year	31,554	23,332	5,607
Use of the Provision During the Year	-	(13,516)	-
Provision at the End of the Year	128,705	106,967	97,151
Cyclical Maintenance - Current	11,705	11,179	7,680
Cyclical Maintenance - Non current	117,000	95,788	89,471
	128,705	106,967	97,151

The school's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment.

Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	19,829	18,330	19,720
Later than One Year and no Later than Five Years	32,557	31,217	26,727
Future Finance Charges	(5,589)	(2,631)	(4,885)
	46,797	46,916	41,562
Represented by			
Finance lease liability - Current	16,740	16,730	17,315
Finance lease liability - Non current	30,057	30,186	24,248
	46,797	46,916	41,563

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Outdoor Breakout (AMS)	140,444	-	(147,395)	-	(6,951)
Heat Pumps 1-12 SIP	(4,000)	-	4,000	-	-
SIP Shade Structure Y3 Y4 Playground	(1,271)	-	1,271	-	-
SIP Shade Structure Y5 Y6 Playground	1,271	-	(1,271)	-	-
RCD Protection -school wide	(2,646)	-	-	-	(2,646)
Joinery/SIP Projects	(914)	-	-	-	(914)
Deck/Canopy Rm1-7	(90,994)	90,994	-	-	-
Roll Growth Project	79,943	1,214	(51,605)	-	29,552
SIP Boiler Decommission	21,434	2,244	(24,078)	-	(400)
SIP Pinboard Replacement	(1,480)	30,000	(18,040)	(10,480)	-
Redevelopment Pool Area	(7,489)	65,880	(61,997)	-	(3,606)
Replace Heat Pumps	33,890	-	(24,290)	(9,600)	-
Totals	168,188	190,332	(323,405)	(20,080)	15,035

Represented by:

Funds Held on Behalf of the Ministry of Education	29,552
Funds Receivable from the Ministry of Education	(14,517)

2021	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Outdoor Breakout (AMS)	250,847	-	(110,403)	-	140,444
Heat Pumps 1-12 SIP	(3,423)	-	(577)	-	(4,000)
SIP Shade Structure Y3 Y4 Playground	(958)	490	(803)	-	(1,271)
SIP Shade Structure Y5 Y6 Playground	4,291	-	(3,020)	-	1,271
RCD Protection -school wide	(2,763)	117	-	-	(2,646)
Joinery/SIP Projects	(914)	-	-	-	(914)
Deck/Canopy Rm1-7	(70,495)	-	(20,499)	-	(90,994)
Roll Growth Project	(7,146)	103,966	(16,877)	-	79,943
SIP Boiler Decommission	-	25,399	(3,965)	-	21,434
SIP Pinboard Replacement	-	-	(1,480)	-	(1,480)
Bag Bays Rm 8-12	-	18,031	(18,034)	-	-
Redevelopment Pool Area	-	-	(7,489)	-	(7,489)
Replace Heat Pumps	-	35,280	(1,390)	-	33,890
Totals	169,439	183,283	(184,537)	-	168,188

Represented by:

Funds Held on Behalf of the Ministry of Education	276,982
Funds Receivable from the Ministry of Education	(108,794)

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

16. 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 conditions 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.

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,770	3,365
<i>Leadership Team</i>		
Remuneration	500,186	494,352
Full-time equivalent members	4	4
Total key management personnel remuneration	502,956	497,717

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Presiding member and other Board members (Past and Present) have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	26-27	25-26
Termination Benefits	-	-

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
110-120	1.00	1.00
100-110	4.00	3.00
	<u>5.00</u>	<u>4.00</u>

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022.

(Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2021: Nil)

Browns Bay School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

21. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	606,233	521,436	801,441
Receivables	331,252	275,500	272,691
Investments - Term Deposits	107,325	106,000	105,628
Total Financial Assets Measured at Amortised Cost	1,044,810	902,936	1,179,760
Financial liabilities measured at amortised cost			
Payables	430,810	323,168	306,295
Finance Leases	46,797	46,916	41,563
Total Financial Liabilities Measured at Amortised Cost	477,607	370,084	347,858

22. Events After Balance Date

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

23. Comparatives

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