

BEACH HAVEN PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

| | |
|-------------------------------|--|
| Ministry Number: | 1223 |
| Principal: | Stephanie Thompson |
| School Address: | Tramway Road, Beach Haven, North Shore City |
| School Postal Address: | 50 Tramway Road, Beach Haven, North Shore City |
| School Phone: | (09) 483-7615 |
| School Email: | office@beachhaven.school.nz |

Members of the Board of Trustees

| Name | Position | How Position Gained | Term Expires |
|---------------------|-------------|---------------------|--------------|
| Stephanie Thompson | Principal | Appointed | |
| Ben McQuay | Chairperson | Elected | May 2019 |
| Anoushka Dailow | Staff Rep | Elected | May 2019 |
| Kobus Van Staden | Treasurer | Elected | May 2019 |
| Anna McElrea | Parent rep | Elected | May 2019 |
| Nina Pettersson-Fox | Parent rep | Elected | May 2019 |
| Marcus Reynolds | Parent rep | Selected | May 2019 |
| Nathan Tamihana | Parent rep | Co-opted | May 2019 |

| | |
|---------------------------------------|---|
| Accountant / Service Provider: | Top Class Financial Management Services |
|---------------------------------------|---|

BEACH HAVEN PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

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Beach Haven Primary School

Statement of Responsibility

For the year ended 31 December 2018

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

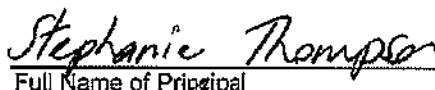
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.



Full Name of Board Chairperson



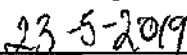
Full Name of Principal



Signature of Board Chairperson



Signature of Principal



Date:



Date:

Beach Haven Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

| | | 2018 | 2018 | 2017 |
|---|-------|------------------|-----------------------------|------------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Revenue | | | | |
| Government Grants | 2 | 2,810,221 | 2,567,164 | 2,705,137 |
| Locally Raised Funds | 3 | 275,638 | 241,300 | 288,848 |
| Interest Earned | | 13,404 | 10,000 | 9,073 |
| | | <u>3,099,263</u> | <u>2,818,464</u> | <u>3,003,058</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 242,965 | 203,400 | 213,404 |
| Learning Resources | 4 | 1,799,581 | 1,644,399 | 1,719,368 |
| Administration | 5 | 143,967 | 157,840 | 125,221 |
| Finance | 16 | 1,964 | - | 2,186 |
| Property | 6 | 883,406 | 750,409 | 813,871 |
| Depreciation | 7 | 101,936 | 73,750 | 106,258 |
| | | <u>3,173,819</u> | <u>2,829,798</u> | <u>2,980,308</u> |
| Net Surplus / (Deficit) for the year | | (74,556) | (11,334) | 22,750 |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u>(74,556)</u> | <u>(11,334)</u> | <u>22,750</u> |

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

Beach Haven Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

| | Actual 2018 \$ | Budget (Unaudited) 2018 \$ | Actual 2017 \$ |
|--|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | 918,634 | 918,634 | 891,410 |
| Total comprehensive revenue and expense for the year | (74,556) | (11,334) | 22,750 |
| Capital Contributions from the Ministry of Education | | | |
| Contribution - Furniture and Equipment Grant | 8,402 | - | 4,474 |
| Equity at 31 December | 852,480 | 907,300 | 918,634 |
| Retained Earnings | 852,480 | 907,300 | 918,634 |
| Reserves | - | - | - |
| Equity at 31 December | 852,480 | 907,300 | 918,634 |

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

Beach Haven Primary School
Statement of Financial Position
As at 31 December 2018

| | | 2018 | 2018 | 2017 |
|---|-------|----------------|----------------|----------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 217,837 | 245,183 | 186,120 |
| Accounts Receivable | 9 | 110,852 | 135,493 | 135,493 |
| Prepayments | | 10,478 | 7,632 | 7,632 |
| Inventories | 10 | 1,250 | 1,085 | 1,085 |
| Investments | 11 | 304,984 | 300,000 | 300,000 |
| | | <u>645,401</u> | <u>689,393</u> | <u>630,330</u> |
| Current Liabilities | | | | |
| GST Payable | | 1,894 | 1,244 | 1,244 |
| Accounts Payable | 13 | 131,603 | 130,242 | 130,242 |
| Revenue Received in Advance | 14 | 50,087 | 33,326 | 33,326 |
| Provision for Cyclical Maintenance | 15 | 8,461 | 8,617 | 8,617 |
| Finance Lease Liability - Current Portion | 16 | 12,146 | 11,597 | 10,953 |
| Funds held on behalf of Hippy Project | 17 | 74,631 | 74,594 | 74,594 |
| | | <u>278,822</u> | <u>259,620</u> | <u>258,976</u> |
| Working Capital Surplus/(Deficit) | | <u>366,579</u> | <u>429,773</u> | <u>371,354</u> |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 544,789 | 522,245 | 595,995 |
| | | <u>544,789</u> | <u>522,245</u> | <u>595,995</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 15 | 54,496 | 41,647 | 34,047 |
| Finance Lease Liability | 16 | 4,392 | 3,071 | 14,668 |
| | | <u>58,888</u> | <u>44,718</u> | <u>48,715</u> |
| Net Assets | | <u>852,480</u> | <u>907,300</u> | <u>918,634</u> |
| Equity | | <u>852,480</u> | <u>907,300</u> | <u>918,634</u> |

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

Beach Haven Primary School
Statement of Cash Flows
For the year ended 31 December 2018

| | | 2018 | 2018 | 2017 |
|---|----------|-----------------|-----------------|------------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 612,705 | 608,836 | 620,455 |
| Locally Raised Funds | | 319,560 | 241,300 | 275,070 |
| Goods and Services Tax (net) | | 650 | - | 13,970 |
| Payments to Employees | | (300,691) | (271,650) | (284,369) |
| Payments to Suppliers | | (555,898) | (518,470) | (574,161) |
| Interest Paid | | (1,964) | - | (2,186) |
| Interest Received | | 13,713 | 10,000 | 4,877 |
| Net cash from / (to) the Operating Activities | | 88,075 | 70,016 | 53,856 |
| Cash flows from Investing Activities | | | | |
| Purchase of PPE (and Intangibles) | | (48,937) | - | (89,765) |
| Purchase of Investments | | (4,984) | - | (300,000) |
| Net cash from / (to) the Investing Activities | | (53,921) | - | (389,765) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 8,402 | - | 4,474 |
| Finance Lease Payments | | (10,876) | (10,953) | (7,607) |
| Funds Administered on Behalf of Third Parties | | 37 | - | (1,212) |
| Net cash from Financing Activities | | (2,437) | (10,953) | (4,345) |
| Net increase/(decrease) in cash and cash equivalents | | 31,717 | 59,063 | (340,454) |
| Cash and cash equivalents at the beginning of the year | 8 | 186,120 | 186,120 | 526,574 |
| Cash and cash equivalents at the end of the year | 8 | 217,837 | 245,183 | 186,120 |

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.

Beach Haven Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Beach Haven Primary 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.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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.

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 16.

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.

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.

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.

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) 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.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

k) 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 \$1,000 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.

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:

| | |
|---|-------------|
| Building improvements to Crown Owned Assets | 10–75 years |
| Furniture and equipment | 10–15 years |
| Information and communication technology | 4–5 years |
| Leased assets held under a Finance Lease | 3 years |
| Library resources | 5 years |

l) Impairment of property, plant, and equipment.

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

Non cash generating assets

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

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

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

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

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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).

r) 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.

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

s) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) 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.

2. Government Grants

| | 2018 | 2018 | 2017 |
|---|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Operational grants | 521,976 | 515,336 | 513,704 |
| Teachers' salaries grants | 1,501,364 | 1,371,269 | 1,438,772 |
| Use of Land and Buildings grants | 696,152 | 587,059 | 658,479 |
| Resource teachers learning and behaviour grants | 30,208 | 25,000 | 31,925 |
| Other MoE Grants | 60,521 | 68,500 | 62,257 |
| | <u>2,810,221</u> | <u>2,567,164</u> | <u>2,705,137</u> |

3. Locally Raised Funds

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

| | 2018 | 2018 | 2017 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Revenue | | | |
| Donations | 22,066 | 12,000 | 46,252 |
| Fundraising | 43,611 | 30,500 | 70,814 |
| After School Care | 140,571 | 118,000 | 123,914 |
| Trading | 8,845 | 8,800 | 8,871 |
| Activities | 60,545 | 72,000 | 38,997 |
| | <u>275,638</u> | <u>241,300</u> | <u>288,848</u> |
| Expenses | | | |
| Activities | 80,233 | 70,000 | 60,255 |
| Trading | 8,972 | 9,000 | 9,209 |
| Fundraising (costs of raising funds) | 24,541 | 13,000 | 17,662 |
| After School Care Expenses | 129,219 | 111,400 | 126,278 |
| | <u>242,965</u> | <u>203,400</u> | <u>213,404</u> |
| Surplus for the year Locally raised funds | <u>32,673</u> | <u>37,900</u> | <u>75,444</u> |

4. Learning Resources

| | 2018 | 2018 | 2017 |
|--|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Curricular | 60,782 | 64,680 | 44,393 |
| Equipment repairs | 3,278 | 900 | 4,505 |
| Information and communication technology | 2,329 | 3,000 | 5,761 |
| Library resources | 1,032 | 3,100 | 3,599 |
| Employee benefits - salaries | 1,688,415 | 1,529,219 | 1,624,428 |
| Staff development | 43,745 | 43,500 | 36,682 |
| | <u>1,799,581</u> | <u>1,644,399</u> | <u>1,719,368</u> |

5. Administration

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 6,397 | 6,000 | 5,803 |
| Board of Trustees Fees | 2,470 | 4,500 | 2,800 |
| Board of Trustees Expenses | 6,647 | 11,750 | 10,946 |
| Communication | 5,701 | 5,250 | 4,975 |
| Consumables | 17,977 | 15,400 | 2,342 |
| Operating Lease | - | 6,000 | 15,232 |
| Other | 9,084 | 12,850 | 9,302 |
| Employee Benefits - Salaries | 73,715 | 65,700 | 56,601 |
| Insurance | 9,402 | 14,900 | 9,810 |
| Service Providers, Contractors and Consultancy | 12,574 | 15,490 | 7,410 |
| | <u>143,967</u> | <u>157,840</u> | <u>125,221</u> |

6. Property

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 12,163 | 13,100 | 13,050 |
| Consultancy and Contract Services | 56,431 | 45,000 | 55,491 |
| Cyclical Maintenance Expense | 20,293 | 7,600 | (18,226) |
| Grounds | 1,412 | 4,500 | 3,396 |
| Heat, Light and Water | 25,905 | 24,500 | 25,120 |
| Rates | 88 | 150 | 84 |
| Repairs and Maintenance | 14,649 | 15,500 | 21,400 |
| Use of Land and Buildings | 696,152 | 587,059 | 658,479 |
| Security | 3,711 | 5,000 | 5,239 |
| Employee Benefits - Salaries | 52,602 | 48,000 | 49,838 |
| | <u>883,406</u> | <u>750,409</u> | <u>813,871</u> |

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

7. Depreciation

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Building Improvements | 19,950 | 14,013 | 19,950 |
| Furniture and Equipment | 23,305 | 16,963 | 23,997 |
| Information and Communication Technology | 44,073 | 35,400 | 50,842 |
| Leased Assets | 5,731 | 5,900 | 8,870 |
| Library Resources | 8,877 | 1,475 | 2,599 |
| | <u>101,936</u> | <u>73,750</u> | <u>106,258</u> |

8. Cash and Cash Equivalents

| | 2018 | 2018 | 2017 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash on Hand | 450 | 450 | 450 |
| Bank Current Account | 217,377 | 203,701 | 144,638 |
| Bank Call Account | 10 | 41,032 | 41,032 |
| Cash equivalents and bank overdraft for Cash Flow Statement | <u>217,837</u> | <u>245,183</u> | <u>186,120</u> |

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.
Within cash and cash equivalents is an amount of \$74,631 (2017: \$74,594) held for and on behalf of the Hippy Program.

9. Accounts Receivable

| | 2018 | 2018 | 2017 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables | 12,534 | 39,695 | 39,695 |
| Interest Receivable | 4,140 | 4,449 | 4,449 |
| Teacher Salaries Grant Receivable | 94,178 | 91,349 | 91,349 |
| | <u>110,852</u> | <u>135,493</u> | <u>135,493</u> |
| Receivables from Exchange Transactions | 16,674 | 44,144 | 44,144 |
| Receivables from Non-Exchange Transactions | 94,178 | 91,349 | 91,349 |
| | <u>110,852</u> | <u>135,493</u> | <u>135,493</u> |

10. Inventories

| | 2018 | 2018 | 2017 |
|------------|--------------|--------------|--------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Stationery | 1,250 | 1,085 | 1,085 |
| | <u>1,250</u> | <u>1,085</u> | <u>1,085</u> |

11. Investments

The School's investment activities are classified as follows:

| | 2018 | 2018 | 2017 |
|--------------------------|---------|-------------|---------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 304,984 | 300,000 | 300,000 |

12. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|---------------|-----------|------------|------------------|----------------|
| 2018 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 334,052 | - | - | - | (19,950) | 314,102 |
| Furniture and Equipment | 135,183 | 11,515 | - | - | (23,305) | 123,393 |
| Information and Communication Technology | 93,677 | 34,660 | - | - | (44,073) | 84,264 |
| Leased Assets | 23,983 | 1,793 | - | - | (5,731) | 20,045 |
| Library Resources | 9,100 | 2,762 | - | - | (8,877) | 2,985 |
| Balance at 31 December 2018 | 595,995 | 50,730 | - | - | (101,936) | 544,789 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|---|----------------------|-----------------------------|-------------------|
| 2018 | \$ | \$ | \$ |
| Building Improvements | 650,864 | (336,762) | 314,102 |
| Furniture and Equipment | 518,568 | (395,175) | 123,393 |
| Information and Communication Technology | 516,787 | (432,523) | 84,264 |
| Leased Assets | 35,397 | (15,352) | 20,045 |
| Library Resources | 44,383 | (41,398) | 2,985 |
| Balance at 31 December 2018 | 1,765,999 | (1,221,210) | 544,789 |

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|----------------|-----------|------------|------------------|----------------|
| 2017 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 354,002 | - | - | - | (19,950) | 334,052 |
| Furniture and Equipment | 143,293 | 15,887 | - | - | (23,997) | 135,183 |
| Information and Communication Technology | 73,971 | 70,548 | - | - | (50,842) | 93,677 |
| Leased Assets | 16,075 | 16,778 | - | - | (8,870) | 23,983 |
| Library Resources | 8,369 | 3,330 | - | - | (2,599) | 9,100 |
| Balance at 31 December 2017 | 595,710 | 106,543 | - | - | (106,258) | 595,995 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-------------------|
| 2017 | \$ | \$ | \$ |
| Land | - | - | - |
| Buildings | - | - | - |
| Building Improvements | 650,864 | (316,812) | 334,052 |
| Furniture and Equipment | 507,052 | (371,869) | 135,183 |
| Information and Communication Technology | 501,776 | (408,099) | 93,677 |
| Leased Assets | 33,604 | (9,621) | 23,983 |
| Library Resources | 54,181 | (45,081) | 9,100 |
| Balance at 31 December 2017 | 1,747,477 | (1,151,482) | 595,995 |

13. Accounts Payable

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Operating creditors | 8,000 | 22,145 | 22,145 |
| Employee Entitlements - salaries | 94,178 | 91,349 | 91,349 |
| Employee Entitlements - leave accrual | 29,425 | 16,748 | 16,748 |
| | <u>131,603</u> | <u>130,242</u> | <u>130,242</u> |

| | | | |
|------------------------------------|----------------|----------------|----------------|
| Payables for Exchange Transactions | 131,603 | 130,242 | 130,242 |
| | <u>131,603</u> | <u>130,242</u> | <u>130,242</u> |

14. Revenue Received in Advance

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|-------|----------------------|-------------------------------------|----------------------|
| Other | 50,087 | 33,326 | 33,326 |
| | <u>50,087</u> | <u>33,326</u> | <u>33,326</u> |

15. Provision for Cyclical Maintenance

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 42,664 | 42,664 | 60,890 |
| Increase to the Provision During the Year | 20,293 | 7,600 | (18,226) |
| Use of the Provision During the Year | - | (30,280) | - |
| Provision at the End of the Year | <u>62,957</u> | <u>19,984</u> | <u>42,664</u> |
| Cyclical Maintenance - Current | 8,461 | 8,617 | 8,617 |
| Cyclical Maintenance - Term | 54,496 | 41,647 | 34,047 |
| | <u>62,957</u> | <u>50,264</u> | <u>42,664</u> |

16. Finance Lease Liability

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

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 12,146 | 1,050 | 10,953 |
| Later than One Year and no Later than Five Years | 4,392 | 5,250 | 14,668 |
| | <u>16,538</u> | <u>6,300</u> | <u>25,621</u> |

17. Funds Held on Behalf of 'The Hippy Program'

Beach Haven Primary School is the lead school and holds on behalf of the Great Potentials for the Hippy Program.

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year | 74,594 | 74,594 | 75,806 |
| <i>Revenue</i> | | | |
| Other Revenue | 106,072 | - | 115,699 |
| | 106,072 | | 115,699 |
| Total Funds available | 180,666 | 74,594 | 191,505 |
| <i>Expenses</i> | | | |
| Employee Benefit - Salaries | (79,339) | - | (87,174) |
| Administration | (19,716) | - | (6,030) |
| Curriculum Resources | (6,980) | - | (23,707) |
| | (106,035) | - | (116,911) |
| Funds Held at Year End | 74,631 | 74,594 | 74,594 |

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.

John Thompson (husband of the Principal) provided the school with ICT Services. During the year the School contracted Techno Industries Limited to maintain and service the School's computer hardware and software. The total value of all transactions for the year was \$6,020 (2017: \$7,083) and no amount is outstanding at balance date (2017: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry conflict of interest approval under section 103 of the Education Act 1989.

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.

| | 2018 Actual \$ | 2017 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 2,470 | 2,800 |
| Full-time equivalent members | 0.09 | 0.08 |
| <i>Leadership Team</i> | | |
| Remuneration | 417,423 | 428,396 |
| Full-time equivalent members | 4 | 4.00 |
| Total key management personnel remuneration | 419,893 | 431,196 |
| Total full-time equivalent personnel | 4.09 | 4.08 |

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:

| | 2018 Actual \$000 | 2017 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 140 - 150 | 140- 150 |
| Benefits and Other Emoluments | 2-3 | 2-3 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2018 FTE Number | 2017 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 0.00 | 1.00 |
| | 0.00 | 1.00 |

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

| | 2018 Actual | 2017 Actual |
|------------------|----------------|----------------|
| Total | - | - |
| Number of People | - | - |

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any new contract agreements for capital works

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) Marac Finance - 2 photocopiers;

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

| 2018 Actual \$ | 2017 Actual \$ |
|----------------------|----------------------|
| 6,313 | 5,750 |
| 3,367 | 9,681 |
| - | - |
| <u>9,680</u> | <u>15,431</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:

Loans and receivables

| | 2018 Actual | 2018 Budget (Unaudited) | 2017 Actual |
|-----------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Cash and Cash Equivalents | 217,837 | 245,183 | 186,120 |
| Receivables | 110,852 | 135,493 | 135,493 |
| Investments - Term Deposits | 304,984 | 300,000 | 300,000 |
| Total Loans and Receivables | 633,673 | 680,676 | 621,613 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 131,603 | 130,242 | 130,242 |
| Finance Leases | 16,538 | 14,668 | 25,621 |
| Total Financial Liabilities Measured at Amortised Cost | 148,141 | 144,910 | 155,863 |

25. Events After Balance Date

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



**Principals Report to Beach Haven Board of Trustees
Charter/Strategic Plan Review with END Year NZC Data
Analysis of Variance 2018
Provided February 2019**

Summary Page:

Things to Note Strategic Plan Goals:

Successes and Actions of Note: 2018

Digital Improvement Team:

See below

Community Improvement Team: Giving back to the community by supporting the Cedar Center, Garage Sale, Christmas in the haven, Working with FOTS

Curriculum Improvement Team:

KCs and Inquiry models are well developed across the school. The team provided staff with some very effective PD.

Sustainability:

Direction of where we want to go with this. Deciding to have it become apart of the curriculum team going forward and encompassing it as part of our BHPS Curriculum.

ALL:

Some great shifts in terms of teacher practice and achievement in Writing school wide. Teachers have become confident using LLP and NZC when making judgements.

MST:

Mid year data was a concern but by the End of the year there was a positive increase. Teachers continue to be supported both in class, through PD and staff meetings. Teachers have become more confident thinking outside the box and raising the ceiling.

KMST:

Positive ERO report. Positive data change in end of year data. Teachers have become more confident in CRRP in the classroom.

Where to next:

Focus Areas for 2019

Digital Improvement Team:

Implementing new Digital Curriculum through PLD grant. Working with Steve Voisey facilitator. Set up and run BHS TV station.

Community Improvement Team:

Working to form better partnerships with families

Curriculum Improvement Team:

Creating a BHPS curriculum document that encompasses all we do here at Beach Haven Primary.

Sustainability: Merging into the curriculum team.

LST:

Maintain and grow Writing practice throughout the school.

Build a more consistent pathway for Reading school wide that builds upon skills from year to year.

MST:

Continue to support those teachers with the greatest need based on student data. Continue to push the ceiling in Levels 2 and 3 to see more students continue to sustain working at or above the curriculum.

KMST:

Continue to support growth of Maori students and community partnership. Continue to develop this across Pasifika students.
Continue to develop CRRP with staff.

Things to Note: Operational Strategic Plan:

Successes and Actions of Note:

- Asbestos Management Plan
- Coaching programme
- MLT workshops
- ERO

Where to next:

- Completion of 5 and 10 YP
- Kahui Ako
- Coaching - continue to grow and support

Things to Note - Annual Plan Targets:

Successes and Actions of Note: 2018

Achievement - Whole School NZC Data:

There were positive shifts across all domains. We noted less students had slipped from Mid year data than in previous years.

Achievement - Whole School Targets:

Of note is the improvements in disparity data for our students across each area - the gains from Mid year showed acceleration.

Achievement - Totorā Target Students:

Some improvement across all domains. Continued focus on this in 2019 (as per AOV)

Play Based Learning being introduced into classrooms, provocations etc gives all children the opportunity to learn in their own way. This has seen positive outcomes and will continue to do so in 2019.

Achievement - Pohutukawa Target Students:

Some improvement across all domains. Continued focus on this in 2019 (as per AOV)

Reggio Emilia approach implemented with a focus on using provocations and practicing documentation. (REST will support this new learning.)

Consolidate skills and practice in teaching Writing and strengthen reading practice.

Where to next:

Focus Areas for 2019

Whole School:

Continuing to focus on improving disparity, in particular our Pasifika students and those students identified as just below.

Totorā:

Raising achievement of Maori and Pasifika students. (Target students)

Strengthening Homeschool partnerships to raise engagement, thus raising achievement.

Inquiry teaching using Provocations

Pohutukawa:

Raising the achievement of our Pasifika students





Strengthen reading practice and in turn raise the level of achievement across Pohutukawa

All classes will be teaching 'inquiry' through the Reggio lense and the focus will be on using provocations and documentation.

Things to note from report: General:

- Changes to the education act regarding NAG2A reporting

Report on Strategic Plan Goals:

| Bring It | Handle It | Process It | Share It |
|---|---|--|---|
|  |  |  |  |

| Goal Area: | Initiative: | UPDATE - END Year: (Since Mid Year Report) |
|--|--|--|
| Achievement: To raise the Achievement of National Standards for all students and to monitor ongoing progress. | Students NS, accelerated progress, targets Staff Coaching, TA funding, Problem solving Math, CAP, collaboration, Alim/MST Community reporting to BOT, Review | Successes and Actions of Note: See below Where to next: Strengthen mathematical language, use of equipment and strategies to solve Maths problems. Continue to use Problem based Maths linked with real life contexts. Empower students to love Maths and become Mathematical learners. PD for Staff to support them to integrate different strands of Mathematics in the Curriculum. Support New staff on how to teach Calendar Maths to scaffold learning. Provide workshops for the parents and keep them informed through Seesaw and Newsletters. |
| Curriculum Improvement Team: To effectively deliver the New Zealand National Curriculum, refining the implementation of our BHPS inquiry/KCs | Students Student voice, learning journeys Staff Embedding inquiry, values Community reporting to parents, consultation | Successes and Actions of Note: KC's and BHPS Inquiry Model widely used in all areas of the Curriculum, strengthening students to have inquiring minds and helping them to be confident learners- leading their own learning. PD for the staff to confidently use BHPS Model in teaching. Presentations and Workshops for the parents to update whanau about the KC's. Seesaw as a medium to update parents. Where to next: Looking forward to 2019 we are looking at creating a BHPS curriculum document and graphic that encompasses and portrays all that we do here at Beach Haven Primary. This will be a useable document that staff can utilise. Will have input from staff and community with the best practise and learning in mind for our students. |
| Digital Improvement Team: | Students digital contract - | Successes and Actions of Note: |

| | | |
|---|--|---|
| <p>To provide technology resources to support the development of E'Learning</p> | <p>acceleration Staff IT plan Digital portfolios</p> <p>Community communication with parents (blogs?)</p> | <ul style="list-style-type: none"> - Begun Digital Curriculum implementation roll out with staff. - SEESAW embedded in classrooms as a preferred way of sharing successes with whanau. - Secured 200 hours of PD funding to aid in the delivery of PD for the new Digital Curriculum. <p>Where to next: Looking forward to 2019 In 2019 the digital team we will focus on the following areas: Students: Sharing learning through SEESAW, sites and blogs, independently and in a meaningful way. Empower Students to set up and contribute to a BHS online channel focused on school and community news, issues and events. Staff Digital curriculum implementation. Plan towards 2020. A work plan for the rollout and delivery of the New Technologies Curriculum is in place with regular workshops for staff. (PLD 200 hours with Steve Voisey facilitator) Community Schoolwide use of SEESAW as a means of continuous communication with whanau as a part of reporting. Signing up across community is encouraged and use of SEESAW monitored. Communicate how we use tech at diff levels of the school (workshop, videos on website, community evening, via SEESAW or class blog, BHS Youtube channel) Share useful Apps, Sites and resources.</p> |
| <p>Community Improvement Team: To improve the communication systems of the school and increase participation and partnerships of families in school life and to build on our school's Enviro Schools Programme</p> | <p>Students student partnerships/voice & agency Staff Envio Ed review Community Reporting to parents formats, reading together</p> | <p>Successes and Actions of Note:</p> <p>Working with KMST to build better relationships with families Garage Sale The ways that we as a Team gave back to the Community -Helping with Yelloween -The way the Community Team worked together -Having many events at School to build partnerships with families -Student Voice</p> <p>Where to next: Looking forward to 2019 Giving forward to the School Community and the Wider Community Supporting staff with learning celebrations Partnerships with other Teams at School Building better partnerships with the Community Having great School events</p> |
| <p>Sustainability: To build on our school's EnviroSchools Programme and sustainability practices</p> | <p>Students Voice and agency Innovative way to improve achievement Staff Individualized Inquiry Personalised PD Community Utilising wider community</p> | <p>Successes and Actions of Note: Thinking around where we want our school vision for sustainability to go. Positive student interest from children of many ages.</p> <p>Where to next: Direction of where we want to go with this. Deciding to have it become apart of the curriculum team going forward and encompassing it as part of our BHPS Curriculum.</p> |

| | | |
|---|--|---|
| KMST Maori and Pasifika: <i>To monitor and improve progress and achievement of Maori Students and to monitor and improve progress and achievement for Pasifika students.</i> | Students Student achievement, whanau student grp Staff Oral language/esol Community communication with whanau and families /engagement | Successes and Actions of Note: Positive shifts in data at the end of the year for both Māori and Pasifika students. Positive feedback from ERO report. Te Reo tuatahi - successful year with strong tutor. Growth in Tikanga me ona Maori across the school. Continued strengths in Kapa Haka. Māori/Pasifika rep on the Board. (Nathan) Samoan language group Where to next: Professional development opportunities around Pasifika education and Tapasa. Sarah and other staff. Strengthen relationships with Emi to make sure the SLC are regular and purposeful. Continue to develop CRRP with classroom teachers to ensure continued success of Māori and PI students. |
| Special Needs and Inclusivity: <i>To monitor and improve progress and achievement for students identified with special learning needs, so that they can participate and contribute fully within our school and the wider community, and ensure an emphasis on student wellbeing is evident across the school.</i> | Students see across Staff ELLP reporting, inclusive practices tool, G&T, supporting disadvantage Community ECE/HIPPY | Successes and Actions of Note: See BOT 2018 Sp Needs report Number of students in Y2 / 3 / 4 area who did Quick 60 & reached the reading benchmark for their level 10 students referred for ICS for 2019 - 8 accepted (1 moved to another school) 2 on wait list (declined because of attendance) Guidelines & Action Plans for ICS students put in place Research (Pohutukawa) & Robotics (Totara) groups Fine motor groups (a growing need for these) Where to next: 2019 - RTLB doing PD workshops for TAides Parents of students with learning needs should be approached & made aware of the importance of attending school daily (unless sick) Whanau of ICS students meeting with tchr & SENCO to update plan - also how they can help at home |
| Resources: <i>To improve the physical environment of our school and to attract, develop and maintain high calibre staff.</i> | Students Staff Community | Please refer Personnel and Finance section |

| Report on Operational Strategic Planning Section: | | |
|---|--|---|
| Goal Area: | Initiative: | UPDATE: END Year: |
| Nag 2: Documentation And Self-Review | Board Review Curriculum Review Strategic/Ann Plan Reporting Policies | EEO The Board is furnished with an EEO report each year in term one. The school has an EEO policy and is compliant with this. Successes and Actions of Note: <ul style="list-style-type: none"> - ERO - The consultation evening where each improvement team presented and the BoT consulted on a range of things was very successful - School Docs Where to next: <ul style="list-style-type: none"> - See recommendations from ERO as next steps |

| | | |
|---------------------------|--|--|
| Nag 3: Personnel | Staffing Professional Development | <u>Successes and Actions of Note:</u> <ul style="list-style-type: none"> - This year the key areas of success have been in the professional development opportunities afforded to our staff - all of which were possible because of the support from the Bot - Coaching continues to be a key development tool <u>Where to next:</u> <ul style="list-style-type: none"> - Continue to meet the Growing Staff bold step |
| | Appraisal Coaching | |
| Nag 4: Finance & Property | Budget | <u>Successes and Actions of Note:</u> <ul style="list-style-type: none"> - The completion of the roof - The completion of the Special needs work <u>Where to next:</u> <ul style="list-style-type: none"> - Completion of the 5/10YA plan - Actions from the 5YA |
| | Property | |
| Nag 5: Health and Safety | Fire Drill Risk Management Other | <u>Successes and Actions of Note:</u> <ul style="list-style-type: none"> - Completion of the AMP - Asbestos Management Plan - <u>Where to next:</u> <ul style="list-style-type: none"> - Completion of any work identified under 5/10YA |
| | | |
| Nag 6: Legislation | Administration After School Programme Other: | <u>Successes and Actions of Note:</u> <ul style="list-style-type: none"> - After school care programme continues to be a successful undertaking - Transition to NZC has been a successful process - We had a successful ERO report <u>Where to next:</u> <ul style="list-style-type: none"> - Continuing outcomes from ERO - Changes to the Education Act on the horizon - meeting these changing needs |
| | Key Issues in Education: | |

National Standards Data: Whole School END Year Report

IMPORTANT UPDATE:

This report relates to achievement against the NZC.

| Expected levels of progress through <i>The New Zealand Curriculum</i> Incorporating curriculum levels and National Standards | | | | | | | | | | | | | | | | |
|---|----------------------------|------------------------|-------------------|-------------------------|----------------------------|-------------------------|-------------------|----------------------|----------------------------|----------------------|-------------------|----------------------|----------------------------|----------------------|-------------------|----------------------|
| Year | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | | Year 6 | | Year 7 | | Year 8 | |
| Point in the year | First 1/2 of year | After 1 year at school | First 1/2 of year | After 2 years at school | First 1/2 of year | After 3 years at school | First 1/2 of year | At the end of year 4 | First 1/2 of year | At the end of year 5 | First 1/2 of year | At the end of year 6 | First 1/2 of year | At the end of year 7 | First 1/2 of year | At the end of year 8 |
| | Early Level 1 (towards L1) | | Level 1 | | Early Level 2 (towards L2) | | Level 2 | | Early Level 3 (towards L3) | | Level 3 | | Early Level 4 (towards L4) | | Level 4 | |
| L6 | | | | | | | | | | | | | | | | |
| L5 | | | | | | | | | | | | | | | | |
| L4 | | | | | | | | | | | | | | | | |
| L3 | | | | | | | | | | | | | | | | |
| L2 | | | | | | | | | | | | | | | | |
| L1 | | | | | | | | | | | | | | | | |
| | Progress | After 1 yr | Progress | After 2 yrs | Progress | After 2 yrs | Progress | End of yr 4 | Progress | End of yr 5 | Progress | End of yr 6 | Progress | End of yr 7 | Progress | End of yr 8 |

| NS | L1 NZC | L2 NZC | L3 NZC |
|--------|--------|--------|--------|
| Year 1 | | | |
| Year 2 | | | |
| Year 3 | | | |
| Year 4 | | | |
| Year 5 | | | |
| Year 6 | | | |

Level One of the New Zealand Curriculum (NZC) equates roughly to Year 1 and 2 of NS, Level Two of the NZC equates roughly to Years 3, 4 of the NS, and Level Three equates roughly to Year 5 and 6. F

NATIONAL CURRICULUM AT BEACH HAVEN PRIMARY

Prerequisite Reading: UPDATE

Background – What are the expectations for achievement against the NZC (New Zealand Curriculum)

In each National Standard there is a description of the learning required in reading, writing and mathematics to meet the demands of The New Zealand Curriculum. In making overall teacher judgments in relation to National Standards, teachers will consider the evidence from multiple sources to determine how to report each student's performance.

Overall Teacher Judgments - OTJs

An overall teacher judgment (OTJ) involves drawing on and applying the evidence gathered up to a particular point in time in order to make an overall judgment about a student's progress and achievement.

No single source of information can accurately summarize a student's achievement or progress. A range of approaches is necessary in order to compile a comprehensive picture of the areas of progress, areas requiring attention, and what a student's unique progress looks like. Using a range of approaches also allows the student to participate throughout the assessment process, building their assessment capability. Because of this, to assess a student in relation to the expectation for the NZC, teachers need to bring together a range of evidence in order to form an overall teacher judgment. Overall teacher judgments of achievement and progress involve combining information from a variety of sources, using a range of approaches. This was how the scoring for each child was arrived at at the end of the year, and at mid year..

How do we gather evidence?

Evidence may be gathered in the following three ways:

- Observing the process a student uses.
- Conversing with the student to find out what they know, understand and can do.
- Gathering results from formal assessments, including standardised tools.

This 'triangulation' of information increases the dependability of the OTJ. The triangulation of a range of evidence accumulated over the year builds dependability in progress and achievement decisions. An OTJ can be made when the teacher reviews all of the evidence in relation to an expectation for the NZC, rather than relying on a single source of evidence.

Moderation

Moderation is the process of teachers sharing their expectations and understanding of the expectation for the NZC at each level with each other in order to improve the consistency of their decisions about student learning. Moderation helps teachers to increase the dependability of the assessment information they gather. This improves the decisions they make about student learning.

How moderation is undertaken at BHP:

- Thorough 'unpacking' of what the achievement looks like at each level.
- Conversations to develop a shared understanding of what assessment tools/practices would be used.
- Sharing of examples of evidence gathered to support each judgment.
- Challenging of each others judgments through discussion.

Assessment Criteria

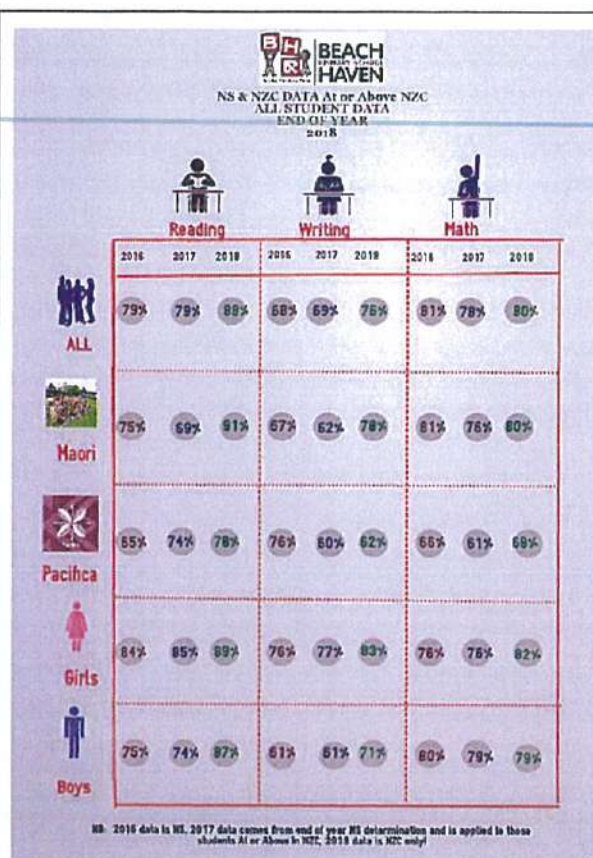
Above: A student's current level of achievement is at a standard above their year group, which means that special consideration needs to be given to their learning needs in order to provide them with sufficient challenge to continue their accelerated rate of progression into the future. For interim judgments students already 'at' the NZC or beyond are considered to be 'above'.

At: For interim judgments a student that is 'on track' to meet the NZC expectation by the end of the academic year will be deemed to be 'at' the expectation for NZC. Effective classroom teaching should realistically enable them to meet or exceed the expectation for the NZC for this year.

Below: For interim judgments a student that is not currently 'on track' to meet the expectation for the NZC but is within one curriculum level of the expectation for the NZC will be deemed 'below'. Accelerated learning is required if the student is to achieve the expectation for the NZC by the end of the year.

Well Below: For interim judgments a student that is already more than one curriculum level below the 'on track' curriculum level will be deemed 'well below'. These students often require structured learning interventions.

| | |
|---------------------------------------|--------------------|
| Whole School Data: End of Year | Commentary: |
|---------------------------------------|--------------------|



FROM MID YEAR 2018 Data (Summary Whole School)

| Area | All | Maori | Pacifica | Girls | Boys |
|---------|-----|-------|----------|-------|------|
| Reading | 71% | 65% | 54% | 77% | 67% |
| Writing | 65% | 62% | 48% | 72% | 60% |
| Maths | 72% | 56% | 50% | 73% | 72% |

Reading:

Steady progress was made in all aspects of Reading across the year, and in particular for our Maori students who improved 22%. The other stand out was the improvement of our boys who improved 13% from the previous year.

Writing:

All students across all areas of Writing made gains from the previous year. Of note is the Maori improvements of 16% and Pacifica of 14%.

Maths:

Achievement improved across most areas, with our Samoan students showing a 7% improvement. The only group that remained the same was our boys, remaining steady on 79%.

In comparison to Mid Year

There were significant improvements since our Mid Year data, across all areas.

Of Note:

Reading

Students showed significant improvements since both mid year and end of 2017 in Reading. Overall there was a 17% increase for all students, a 26% improvement since Mid Year for Maori, a 24% increase for Pacifica, 12% for girls and 20% for boys.

Writing

Data shows that all groups made gains across Writing, with All students making an 11% improvement since Mid year, Maori students a 16% increase, Pacifica 14%, and girls and boys 11%.

Math

The most significant improvements came with our Pacifica students who showed an 18% increase in math attainment since mid year. Across the school, all students showed an 8% increase, Maori 8%, boys 7% and girls 9%.

A success of note is the improvements...

Since previous years, all three domains showed improvements across the different groups. The one area that showed a slight drop from 2016 is Math (1%) however it is important to note that we are comparing National Standards Data with New Zealand Curriculum Levels (see above for explanation of how this works)

Gender:

Commentary:

| READING | L1 NZC | L2 NZC | L3 NZC |
|--------------------|--------|--------|--------|
| Male - Ab and At | 48% | 44% | 51% |
| Below and WB | 3% | 11% | 8% |
| Female - Ab and At | 46% | 42% | 31% |
| Below and WB | 2% | 4% | 9% |
| | | | |
| WRITING | L1 NZC | L2 NZC | L3 NZC |
| Male - Ab and At | 48% | 34% | 33% |
| Below and WB | 3% | 21% | 25% |
| Female - Ab and At | 46% | 37% | 26% |
| Below and WB | 2% | 7% | 14% |
| | | | |
| MATHS | L1 NZC | L2 NZC | L3 NZC |
| Male - Ab and At | 44% | 38% | 41% |
| Below and WB | 3% | 17% | 18% |
| Female - Ab and At | 52% | 38% | 25% |
| Below and WB | 8% | 6% | 15% |

It is important to note that for L1 of the NZC the data includes ALL year one students who have been designated as AT, because in their first year of schooling they can not be considered well below as they have not been at school long enough. However, we do believe some of these students are unlikely to meet L1 benchmarks after their first year of school.

Reading:

There is 15% of the student cohort who have not met the achievement expectations for Level Two. These are mostly boys. At both L1 and L3 attainment is more even between boys and girls.

Writing:

More boys are presenting as below or well below in both L2 and 3 for writing. There are more students in the L3 cohort that are below or well below (39% of the 2018 year 5 and 6 students), whereas there are 23% of the year 3 and 4 students below or well below in Writing).

Maths:

In all levels of the NZC, there are more girls At or Above, than boys, with 33% of our 2018 year 5 and 6 cohort presenting as below or well below.

In comparison to...

Please note - we did not include this breakdown of the data in our mid year report and at the end of 2017 we were still using National Standards, so a direct comparison is not possible. However, from the data we did present we can note that this data mirrors similar trends with gender from 2017.

Ethnicity:

| READING | L1 NZC | L2 NZC | L3 NZC |
|----------------------|--------|--------|--------|
| Maori - Ab and At | 28% | 26% | 36% |
| Below and WB | 3% | 6% | 5% |
| Pasifika - Ab and At | 13% | 20% | 16% |
| Below and WB | 2% | 5% | 9% |
| NZE - Ab and At | 54% | 42% | 32% |
| Below and WB | 1% | 2% | 2% |
| | | | |
| WRITING | L1 NZC | L2 NZC | L3 NZC |
| Maori - Ab and At | 28% | 20% | 26% |
| Below and WB | 3% | 12% | 15% |
| Pasifika - Ab and At | 13% | 15% | 10% |
| Below and WB | 2% | 10% | 15% |
| NZE - Ab and At | 54% | 38% | 25% |
| Below and WB | 1% | 6% | 9% |
| | | | |
| MATHS | L1 NZC | L2 NZC | L3 NZC |
| Maori - Ab and At | 28% | 20% | 30% |
| Below and WB | 3% | 12% | 11% |
| Pasifika - Ab and At | 13% | 19% | 11% |
| Below and WB | 2% | 6% | 14% |
| NZE - Ab and At | 55% | 39% | 28% |
| Below and WB | 0 | 5% | 5% |

Commentary:

Reading:

Maori and Pasifika students have more students that are below or well below than our NZE students.

Writing:

Both Maori and Pasifika students have more students that are not achieving below or well below NZC expectations in comparison to NZE in L2- levels are similar cultures for L3.

Maths:

Our pasifika have less students below or well below than our Maori students and mirror NZE achievement levels for L1 and 2, but have the highest percentage for L3.

In comparison to...

See above statement regarding comparative data.

Disparity Data:

Commentary:

Clean Data (Maori and Pasifika Students)

| READING | | 2018 EOY | 2018 MOY |
|--------------|-----|----------|----------|
| Y4 Ab and At | 85% | 87% | 62% |
| B and WB | 85% | 12.5% | 37.5% |
| Y5 Ab and At | 82% | 82% | 56% |
| B and WB | 82% | 17% | 43% |
| Y6 Ab and At | 81% | 77% | 67% |
| B and WB | 81% | 22% | 32% |

| WRITING | | 2018 EOY | 2018 MOY |
|--------------|-----|----------|----------|
| Y4 Ab and At | 74% | 75% | 54% |
| B and WB | 74% | 25% | 45% |
| Y5 Ab and At | 59% | 56% | 47% |
| B and WB | 59% | 43% | 52% |
| Y6 Ab and At | 54% | 58% | 54% |
| B and WB | 54% | 41% | 45% |

| MATHS | | 2018 EOY | 2018 MOY |
|--------------|-----|----------|----------|
| Y4 Ab and At | 70% | 70% | 75% |
| B and WB | 70% | 29% | 25% |
| Y5 Ab and At | 74% | 78% | 56% |
| B and WB | 74% | 21% | 43% |
| Y6 Ab and At | 63% | 54% | 51% |
| B and WB | 63% | 45% | 48% |

Reading:

Significant improvements can be seen from Mid Year Data to end of year Data in all aspects of Reading. This shows good acceleration as teachers have used the NZC to ensure a consistent approach to assessment and progress in Reading.

Writing:

Whilst the closing of the gaps is not as significant in Writing as the progress and achievement in Reading, all aspects of Writing have seen some shift. Of particular note is the shifts in Yr 4 for Writing.

Maths:

Year 4 shows a decline as a small number of students slipped in achievement - these students will be high on the targeted list for 2019, with appropriate acceleration processes put in place to support learning. Other year levels show improvement.

In comparison to...(Mid Year)

Overall, the closing of the disparity gap since mid year has shown positive increases. What makes a difference include:

- Bot support for our acceleration programmes (including additional TA hours)
- Our Support Teachers (LST/MST and KMST)
- The improved assessment literacy across the school
- Consistent support and delivery across the school

Target Action Plan Whole School 2018

| | |
|---|--|
| <p>Strategic Goal/Link:</p> <p><i>All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the National Standards.</i></p> | <p>Target Area:</p> <p>Curriculum Area: Reading, Writing, Math</p> <p>Reporting: To MOE March 1st, Mid year report to BOT, End of Yr AOV</p> |
| <p>Annual Targets:</p> <p><i>To lift student achievement for all students identified as below the NZC in Math's (yr 3</i></p> | <p>Student Target Group:</p> <p>Gender: All Boys Girls</p> <p>Ethnicity: All Māori Pasifika/SN</p> |

especially), Writing (especially boys across the school) and Reading (especially yr 1 and 2 Boys) to at or above expected levels as assessed against the NZC, by the end of the year.

To lift student achievement for all Māori students identified as below the NZC for Math (especially yr1 and 2), Reading and Writing, to at or above expected levels as assessed against the NZC, by the end of the year.

To lift student achievement for all Pasifika students identified as below in the NZC for Math (year 5/6), Reading (all year levels) and Writing (all year levels) at or above expected levels as assessed against the NZC, by the end of the year.

The progress of all learners with special education needs will continue to be regularly monitored against individual and group education plans in relation to NZC and reported to parents, families and Whanau and the BoT. Complete the Inclusive practices survey.

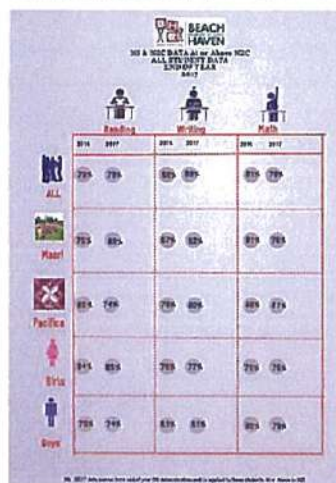
Students achieving At will be accelerated to Above.

Student wellbeing will be assessed and monitored by the NZCER Wellbeing Survey

PLEASE NB: These are our BHP's Annual OVERALL targets – these are further refined and broken down into sub targets under each syndicate area, based on data analysis and student needs.

Level: All Yr1 Yr2 Yr3 Yr4 Yr5 Yr6

Historical Position 2017 (NS data based):



Please NB: Below and Well Below are included – full analysis is available on request and includes breakdowns of why shifts have occurred, and includes data on Maori/Pasifika/Gender

In addition, this data includes a large percentage of students who are funded for ESOL/Special Needs/ORS. Full understanding of student achievement must take into account the significant variables across the school – see Analysis of Variance for Target Students, and full data reporting

END OF YEAR: WHOLE SCHOOL DATA: Target Students Analysis Only

Analysis: (Since Mid Year report - see mid year report) NB this includes ALL students

Improvements:

In Reading there were 115 improvements. 57 Girls and 58 Boys. 39 Maori and 21 Pasifika.

In Writing there were 74 improvements - 38 Girls and 36 Boy - 21 Maori and 13 Pasifika.

In Math there were 67 improvements - 40 Boys and 27 Girls - 19 Maori and 13 Pasifika.

Slippage:

In Reading there were 8 slippage - 4 Girls and 4 Boys. 1 Maori and 3 Pasifika.

In Writing there were 5 slippage - Girls and Boy - 3 Maori and 2 Pasifika.

In Math there were 13 slippage - 10 Boys and 3 Girls - 8 Maori and 2 Pasifika.

Students who stayed the same:

In Reading there were 8 students who were well below. 17 Below. 6 Maori, and 7 Pasifika.

In Writing there were 10 students who were well below. 47 Below. 21 Maori, and 13 Pasifika

In Math there were 9 students who were well below. 35 Below. 14 Maori, and 7 Pasifika

New to below:

There are students new to being below - Boys and girls - of whom are Maori and Pasifika. in all domains.

Transience in 2018 - students that came and went (excluding NE)

There were 106 students (not NE) that came and went in 2018. This is slightly down from the previous two years.

B or WB in all domains

WB in all domains - 6

Below in all domains - 11

WB or B in all domains 3

Other:

Well Below

Reading 7 Maori 1 Pasifika

Writing 4 Maori, 3 Pasifika

Math - 5 Maori, 5 Pasifika

Where to next:

See 2019 Annual Plan/Target for where to next.

Targets: Annual Section

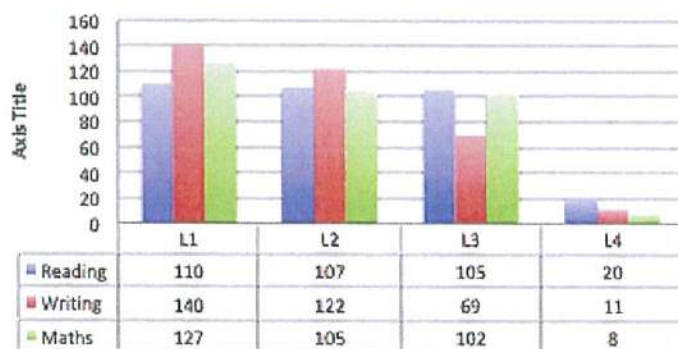
(Please note this is reported on each month via Principal's Report)

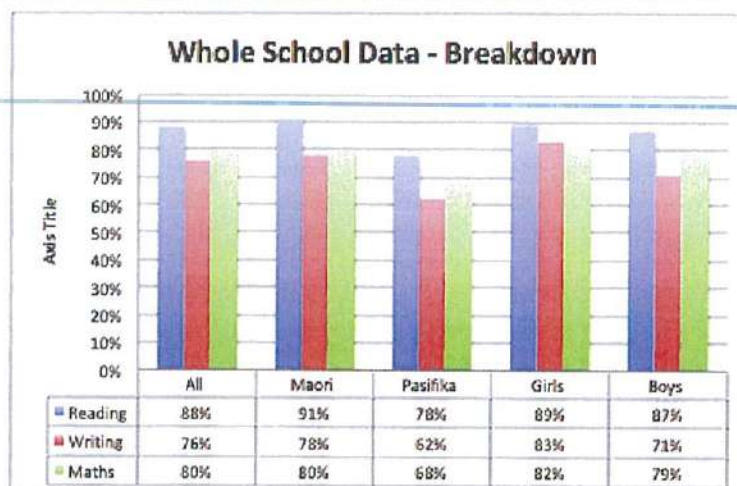
This section relates to the Targeted students and Targets set in the Annual Plan, and Data is National Standards - it is in comparison to Mid Year

Whole School
Targets:

END YEAR: 2018

Whole School Data NZC Levels





Successes and Actions of Note:

National Curriculum - (Math, Reading, Writing)

See above

Maori

See above

Pasifika

See above

Special Education Needs

See Special Education Report

Where to next:

National Standards - (Math, Reading, Writing)

The focus in 2019 will be around sustaining improvements, reducing disparity with a focus on Pasifika students, accelerating and maintaining progress in Maths, and Reading.

Maori

In 2019 there will be a continued effort from the work in 2018 to accelerate Maori students across the curriculum. A cultural leadership team will be established with the students who will work alongside the KMST. KMST will continue to support teachers in CRRP.

Pasifika

In 2019, we will be unpacking the Tapasa document and using the strategies from this and our success with Maori Students in 2018 to support our Pasifika students.

Samoan language classes will continue for those who identify as Samoan and will be run by Emi Suaniu.

KMST will support teachers in accelerating the achievement of Pasifika students.

Special Education Needs

See Special Education Report

Totara Sub Targets: END YEAR:

Successes and Actions of Note:

New Zealand Curriculum - (Math, Reading, Writing)

Maori:

Significant gains in Reading, Writing and Maths is very positive.

Pasifika:

Gains across Reading, Writing and Maths is a positive trend

Special Education Needs:

The Pastoral Care Register (Special Needs) has improved over the last two years in as much as it is more user friendly and able to contain much more information. The use of this to forecast the use of TA time has been invaluable. Pupils with special educational needs have been catered for successfully and gains however small they may be, are evident.

Where to next:

New Zealand Curriculum - (Math, Reading, Writing)

Continued focus on improvement outcomes for all pupils.

Using assessments to ascertain needs of pupils-on going honing of skills.

See analysis of Variance

Maori

See analysis of Variance below

Pacifika

See analysis of Variance below

Special Education Needs

See analysis of Variance below

**Pohutakawa Sub
Targets:**

END YEAR:

Successes and Actions of Note:

New Zealand Curriculum - (Maths, Reading, Writing)

A significant number of students are achieving AT or Above in all areas of the curriculum for Years 0-3. Many students are achieving above the curriculum in Reading and Maths.

Maori -

See analysis of Variance below

Pasifika -

See analysis of Variance below

Special Education Needs -

See analysis of Variance below

Where to next:

Regular data and pastoral care conversations so that we can support students and teachers to ensure best practice so that students continue to accelerate their learning.

Maori

Continue to support our Maori student achievements and wellbeing to ensure a positive growth.

Pacifika

To identify and have regular conversations around our Pacifika targets so that they are front and centre of all our minds so that we can support and accelerate their academic progress and wellbeing

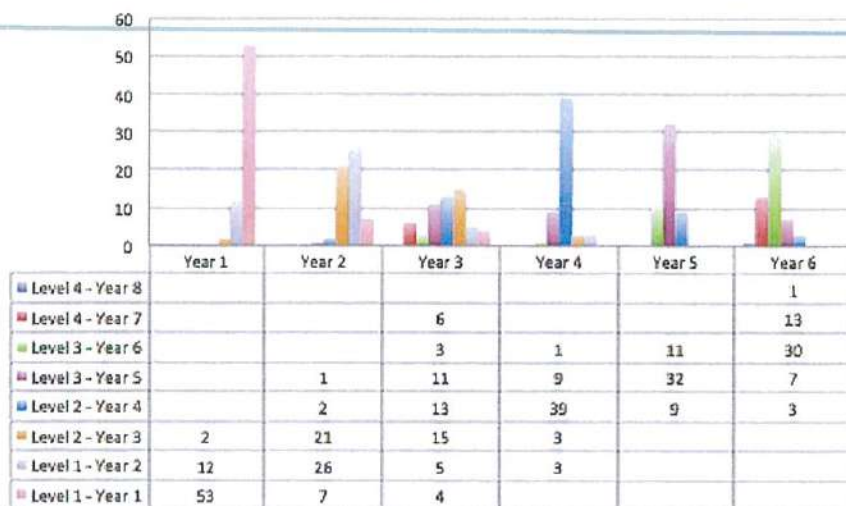
Special Education Needs

More up to date information on the Pastoral Care document, more conversations around target students and whanau

**DATA ANALYSIS:
From Target Student Graphs**

Reading Analysis:

READING



Actions:

- Work with Toni for the Education Group around the use of the DUFFY resource. (Reading resource).
- Re-organisation of the Reading material has seen it easier to locate and return resources.
- Deliberate purchase of reading material that is meeting the needs of the pupils' interests etc.

Outcomes:

- Year 1: Of the 67 pupils, 12 are operating in Level 1 Year 2 (Above) and 2 in Level 2 Year 3 (Well above).
- Year 2: Of the 57 pupils, 7 remain below the expected level. 21 at Level 2 Year 3 (Above) and 3 Well Above.
- Year 3: Of the 57 pupils, 9 remain below - well below the expected level. 13 at Level 2 Year 4 (Above) and 20 well above the expected level.
- Year 4: Of the 55 pupils, only 6 remain below expected levels (10%). 3 of those are WB. 10 pupils (19%) are above expected levels.
- Year 5: Of the 52 pupils in this cohort, 9 (17%) pupils remain below expected levels. There are no pupils WB. 11 (21%) of the cohort are above expectation.
- Year 6: Of the 56 pupils, 10 (19%) are below expectation. Of that number 3 are WB. There are 14 (25%) pupils above expectation in this cohort.

Reasons For Variance:

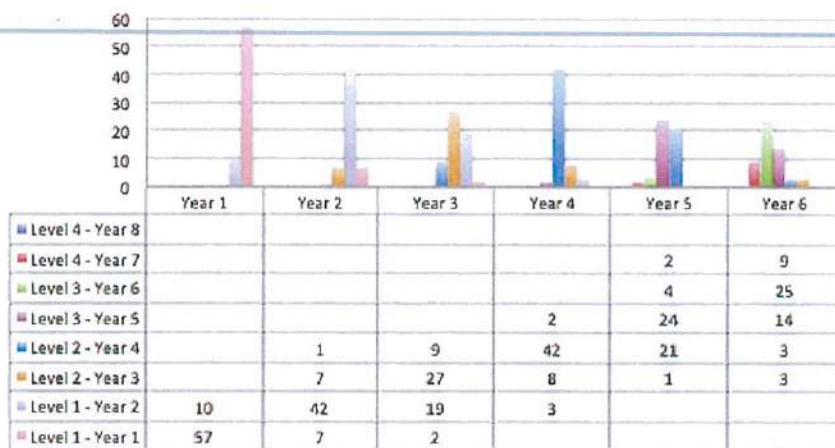
- A variety of strategies has seen vast improvements in this area, Reciprocal Reading and the DUFFY strategies/resources for learning.
- Use of TA time that is specifically focused on individual needs.
- Online Reading programmes are very popular and enthuse pupils, particularly the ones that are very interactive.

Where to Next:

- Continued use of in-house expertise.
- Continued purchasing of new, non-fiction as budget allows.
- Continued use of online reading programmes such as CSI Literacy (there is a fee for the use of these, it is budgeted for).
- Continued LTF/PLG groups looking at the DUFFY strategies. These are a great focused resource that required more in-house PD and support.
- Continuing to look at ways of interpreting data and identifying the non-movers.
- Providing plenty of opportunity for 'own' reading and reading for pleasure.
- Ensuring there is enough reading material to allow home-readers.

Writing Analysis:

WRITING



Actions:

- Continuing to using the genre based matrix to ensure coverage has been positive.
- TA timetables have been manipulated to focus on greatest need.
- Providing authentic writing opportunities across the levels
- Using e-asTTle writing rubrics to help level pupils in accordance with the NZC.
- Continued Moderation of writing and LTF/Meeting discussions around 'Where to Next'

Outcomes:

- Year 1: Of the 67 pupils, 10 are operating in Level 1 Year 2 (Above).
- Year 2: of the 57 pupils, 7 remain below the expected level. 7 at Level 2 Year 3 (Above) and 1 Well Above
- Year 3: Of the 57 pupils, 21 remain below - well below the expected level. 9 at Level 2 Year 4 (Above).
- Year 4: Of the 55 pupils, there are 11 (20%) pupils below expectations, of that 3 are WB. 2 (4%) pupils are above expectation, with the bulk being at expectation.
- Year 5: Of the 52 pupils 22 (42%) are below expectation, of that there is 1 WB. 6 (11%) pupils are above expectation and of that, 2 are writing at a Year 7 level.
- Year 6: Of the 56 pupils 20 (35%) are below expectation. Of that 6 are WB. 9 (16%) pupils were writing above expectation.

Reasons For Variance:

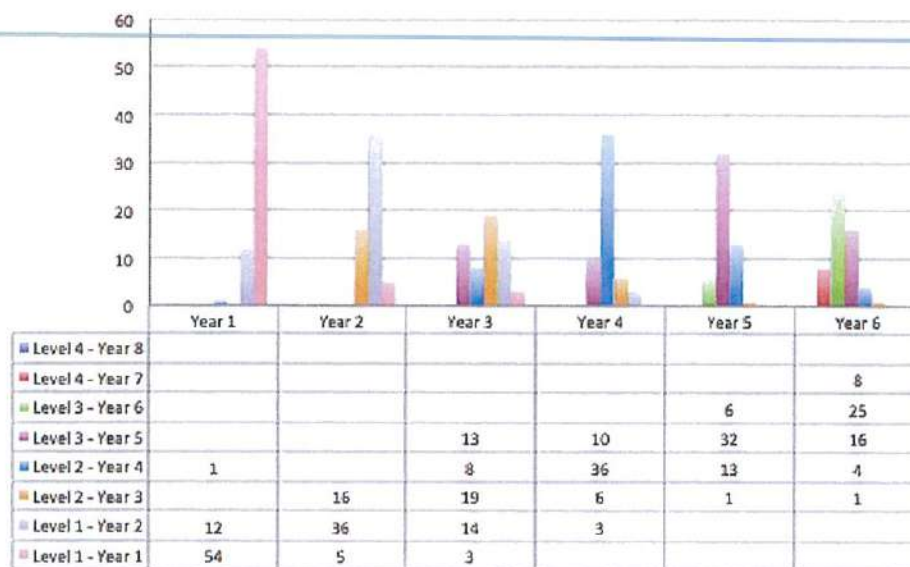
- Improved MODERATION meetings (these are underway and are more valuable each time)
- Toni (Education group) has worked hard with the teachers this year to help notice trends in writing needs, how to address them and continue to monitor
- LTF meetings focus on specific classroom needs as opposed to whole cohort needs. These are valuable and will continue.

Where to Next:

- A big focus on the largest cohort of BELOW pupils Year 5 (Year 6 in 2019), use of Pastoral Care register and TA time to help teachers with moving these children
- Improved assessment procedures (this has been an ongoing focus and great gains are being made)
- Continued use of TA time with programmes such as Spell bound. 2019 sees a new leader of the TAs and so will allow some change.
- Continue to utilise the resources within school more positively e.g., colleagues and of course written resources.
- Ensure writing is authentic and varied. More opportunities to share with an audience.
- Continue to provide more oral language opportunities also. These has been a focus on this for some teachers this year and the improvements have been noted.
- Continue to using the Writing Rubric to full advantage. Making it useful for pupils.
- Continue with the work from Toni and LST (Jenni) to further support the skills needed to identify writing gaps and find solutions.

Maths Analysis:

MATHS



Actions:

- MST Support when required, MST making observations and recommendations where necessary.
- Collaboration with colleagues around helping pupils move
- Continued focusing on target pupils-identified from previous groupings and needs.
- Encouraging Pupil to Pupil learning (sharing the knowledge with their peers)

Outcomes:

- Year 1: Of the 67 pupils, 12 are operating in Level 1 Year 2 (Above) and 1 in Level 2 Year 4 (Well above).
- Year 2: of the 57 pupils, 5 remain below the expected level. 16 at Level 2 Year 3 (Above).
- Year 3: Of the 57 pupils, 17 remain below - well below the expected level. 8 at Level 2 Year 4 (Above) and 13 well above the expected level.
- Year 4: Of the 52 pupils 9 (17%) are below expectation, of that 3 are WB. 10 (19%) pupils work Above, at a Year 5 level.
- Year 5: Of the 55 pupils, 14 (25%) pupils are Below expectation with 1 of those being WB. The bulk are Within and 6 (10%) pupils function at a Year 6 level.
- Year 6: Of the 56 pupils 21 (37%) pupils are below expectation, with 5 of those being WB. 8 (15%) pupils work above expected levels.

Reasons For Variance:

- PBL continues to be in use in classrooms and is supported by the MST teacher. Results are positive but take time.
- There is a stubborn cohort that require greater attention-COSMIDBRICS is an intervention that has proven to be positive in helping those with needs. This is a slow process however and so takes time.
- Continued moderation of GLOSS assessments-robust discussions with colleagues have seen some shifts

Where to Next:

- Using data as a starting point for 2019 with pupils on TARGET list.
- Continued focus on KNOWLEDGE activities (Calendar maths)-making more challenging when appropriate
- Continue to collect and collate data that will evaluate and identify the specific needs of the pupils
- Continue with using REAL and AUTHENTIC problems in the Problem Solving Approach.
- Continue to focus on supporting the NEW teachers in the Totara syndicate. 3 were new in 2018, so continuing on with supporting their Maths journey in 2019.
- A targeted focus on those pupils that remain below- looking at resources and help available. Working with MST to facilitate this.
- Using the expertise of the MST

Overall - Where to Next:

- Focusing across the curriculum on setting goals and meeting those with more frequency. Having children continuing to be able to articulate their learning goals is an on-going aim.
- Ensuring that TARGET pupils accelerated over time
- Spending budgets wisely to get resources that help fill gaps in knowledge and accelerate learning.
- A big focus on moving Writers from Below to Within. In-house support from LST and more focusing monitoring of those pupils.
- Continued utilisation of in-house expertise across all domains.
- Continue to using LST MST that is available to us.
- Collecting Student Voice and using it purposefully
- Continue to forge HOME-SCHOOL partnerships. Contacting home for both positive and negative comments. Seesaw is the continued focus for 2019
- Continued focus on Maori and Pasifika pupils
- Continued use of the INclusive Practices survey to better serve the pupils and their needs.
- Continued use of the LTF format in the new discussion groups- (VERTICAL GROUPING-teachers are in two groups, all levels spread across school. This gives teachers a WHOLE perspective of learning needs across the school)
- Teacher Inquiry is focused on changing the learning for pupils, continue on this path.

| Key: | |
|---|---|
| <p>IES – Investing in Educational Success ICT – Information Communication Technologies MOE – Ministry of Education ALL – Accelerated Literacy Learning MST – Math Support Teacher ESOL – English as Second Official Language BOT – Board of Trustees TS – teachers salaries BG – Bulk Grant 5YA/10YA – 5 year and 10 year property plan RAMS – Risk and Analysis Management System NAG – National Administration Guidelines ELLP – English Language Learning Progressions</p> | <p>ERO – Education Review Office PD – Professional Development RTLB – Resource Teacher Learning and Behaviour SLT – Senior Leadership Team OR Speech Language Therapy IEP – Individual Education Plans GEP – Group Education Plan SEG – special education grant TA – Teacher Aide ALiM – Accelerated learning in Maths SN – Special Needs NEP – National Education Priorities</p> |

Kiwi Sport Funding

2018 Kiwi Sport Funding of \$5,052.00 was spent on the following programmes;

- Gymnastics
- Swimming
- Dance
- Kiwikick

The school further provides funding to ensure students are provided with and engaged in a range of sporting opportunities.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF BEACH HAVEN PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Beach Haven Primary School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 19, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 23 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.

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 Board of Trustees listing, the KiwiSports Funding Report and Analysis of Variance, 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.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand