BEACH HAVEN PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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
Ben McQuay	Chair Person	Elected	May 2019
Stephanie Thompson	Principal ex Officio	Appointed	
Kobus Van Staden	Parent Rep	Elected	May 2019
Anna McElrea	Parent Rep	Elected	May 2019
Nina Pettersson-Fox	Parent Rep	Elected	May 2019
Marcus Reynolds	Parent Rep/Chairperson	Selected/Elected	May 2022
Nathan Tamihana	Parent Rep	Co-opted/Elected	May 2022
John Taulu	Parent Rep	Elected	May 2022
John Gillon	Parent Rep	Elected	May 2022
Nigel Snookes	Parent Rep	Elected	May 2022
Teresa Fowler	Parent Rep	Co-opted	May 2022
Anoushka Dallow	Staff Rep	Elected	May 2022

Accountant / Service Provider: Top Class Financial Management Services

BEACH HAVEN PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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Beach Haven Primary School Statement of Responsibility

For the year ended 31 December 2019

29/5/20

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

MARCIS RETNOLDS	Stephanie Thompson
Full Name of Board Chairperson	Full Name of Principal
Meyers	
Signature of Board Chairperson	Signature of Principal

Beach Haven Primary School **Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019 Budget	2018
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue		•		
Government Grants	2	3,072,975	2,708,361	2,810,221
Locally Raised Funds	3	318,019	261,500	275,638
Interest Earned		13,967	10,000	13,404
	_	3,404,961	2,979,861	3,099,263
Expenses				
Locally Raised Funds	3	207,065	184,900	242,965
Learning Resources	4	1,912,498	1,697,294	1,799,581
Administration	5	140,190	152,433	143,967
Finance		1,099	_	1,964
Property	6	963,591	830,229	883,406
Depreciation	7	96,640	106,000	101,936
Loss on Disposal of Property, Plant and Equipment		4,386	-	-
	-	3,325,469	2,970,856	3,173,819
Net Surplus / (Deficit) for the year		79,492	9,005	(74,556)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year	-	79,492	9,005	(74,556)

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 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	852,480	852,480	918,634
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education	79,492	9,005	(74,556)
Contribution - Furniture and Equipment Grant	-	-	8,402
Equity at 31 December	931,972	861,485	852,480
Retained Earnings Reserves	931,972 -	861,485 -	852,480 -
Equity at 31 December	931,972	861,485	852,480

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 2019

		2019	2019 Budget	2018
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	312,516	255,196	217,837
Accounts Receivable	9	185,341	110,852	110,852
Prepayments		9,597	10,478	10,478
Inventories	10	720	1,250	1,250
Investments	11	352,779	304,984	304,984
	-	860,953	682,760	645,401
Current Liabilities				
GST Payable		6,295	1,894	1,894
Accounts Payable	13	202,803	131,603	131,603
Revenue Received in Advance	14	6,743	50,087	50,087
Provision for Cyclical Maintenance	15	-	8,461	8,461
Finance Lease Liability - Current Portion	16	7,888	4,392	12,146
Funds held for Capital Works Projects	17	172,468		
Funds held on behalf of Hippy Project	18	26,304	74,631	74,631
	-	422,501	271,068	278,822
Working Capital Surplus/(Deficit)		438,452	411,692	366,579
Non-current Assets				
Property, Plant and Equipment	12	570,186	509,789	544,789
	-	570,186	509,789	544,789
Non-current Liabilities				
Provision for Cyclical Maintenance	15	66,950	59,996	54,496
Finance Lease Liability	16	9,716	-	4,392
	-	76,666	59,996	58,888
Net Assets		931,972	861,485	852,480
Equity		931,972	861,485	852,480
• •	=			

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



Statement of Cash Flow

For the year ended 31 December 2019

Cash flows from Operating Activities Actual \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			2019	2019 Budget	2018
Cash flows from Operating Activities 682,323 611,110 612,705 120,610 139,660 600,53 611,110 612,705 600,53 611,110 612,705 600,53 611,110 612,705 600,53 611,110 612,705 610,600 610,705		Note			
Government Grants	Cook flows from Operating Activities		Φ	Ф	Φ
Coash grained Funds Coash and Services Tax (net) Coash and cash equivalents at the beginning of the year Coash and cash equivalents at the beginning of the year Coash and cash equivalents at the beginning of the year Coash and cash equivalents at the beginning of the year Coash and cash equivalents at the beginning of the year Coash and cash equivalents Coash and cash equivalents at the beginning of the year Coash and cash equivalents Coa	·		682 323	611 110	612 705
Coods and Services Tax (net)					•
Payments to Employees (325,813) (278,200) (300,691) Payments to Suppliers (443,168) (483,905) (555,898) Cyclical Maintenance Payments in the year (10,514) - - Interest Paid (1,099) - (1,964) Interest Received 16,413 10,000 13,713 Net cash from / (to) the Operating Activities 143,690 120,505 88,075 Cash flows from Investing Activities (4,386) - Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 <td></td> <td></td> <td></td> <td>201,300</td> <td></td>				201,300	
Payments to Suppliers (443,168) (483,905) (555,898) Cyclical Maintenance Payments in the year (10,514) - Interest Paid (1,099) - (1,964) Interest Received 16,413 10,000 13,713 Net cash from / (to) the Operating Activities 143,690 120,505 88,075 Cash flows from Investing Activities (4,386) - - Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities - - 8,402 Furniture and Equipment Grant - - 8,402 Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717			•	(278.200)	
Cyclical Maintenance Payments in the year Interest Paid (10,514) - (1,964) Interest Paid (1,099) - (1,964) Interest Received 16,413 10,000 13,713 Net cash from / (to) the Operating Activities 143,690 120,505 88,075 Cash flows from Investing Activities (4,386) - Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120					
Interest Paid (1,099) - (1,964) Interest Received 16,413 10,000 13,713 Interest Received 16,413 10,000 13,713 Interest Received Interest Rec	· · · · · · · · · · · · · · · · · · ·			-	(,,
Interest Received 16,413 10,000 13,713 Net cash from / (to) the Operating Activities 143,690 120,505 88,075 Cash flows from Investing Activities (4,386) - Proceeds from Sale of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities - - 8,402 Furniture and Equipment Grant - - 8,402 Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120				-	(1,964)
Cash flows from Investing Activities Proceeds from Sale of PPE (4,386) - Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities - - - 8,402 Furniture and Equipment Grant - - - 8,402 Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120				10,000	
Proceeds from Sale of PPE (4,386) - Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities - - 8,402 Furniture and Equipment Grant - - 8,402 Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120	Net cash from / (to) the Operating Activities	-	143,690	120,505	88,075
Proceeds from Sale of PPE (4,386) - Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities - - 8,402 Furniture and Equipment Grant - - 8,402 Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120	Cash flows from Investing Activities				
Purchase of PPE (123,677) (71,000) (48,937) Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities - - 8,402 Furniture and Equipment Grant - - 8,402 Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120			(4,386)	-	
Purchase of Investments (47,795) - (4,984) Net cash from / (to) the Investing Activities (175,858) (71,000) (53,921) Cash flows from Financing Activities 8,402 Furniture and Equipment Grant 8,402 (12,146) (10,876) Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120	Purchase of PPE			(71,000)	(48,937)
Cash flows from Financing Activities Furniture and Equipment Grant Finance Lease Payments Funds Administered on Behalf of Third Parties Funds Held for Capital Works Projects Net cash from Financing Activities Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Page 1	Purchase of Investments		(47,795)		(4,984)
Cash flows from Financing Activities Furniture and Equipment Grant Finance Lease Payments Funds Administered on Behalf of Third Parties Funds Held for Capital Works Projects Net cash from Financing Activities Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Page 1	Net code from / (to) the law action Activities	-	(475.050)	(71 000)	(52,024)
Furniture and Equipment Grant Finance Lease Payments Funds Administered on Behalf of Third Parties Funds Held for Capital Works Projects Net cash from Financing Activities Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Punds Held for Capital Works Projects 126,847 126,847 126,847 126,847 127,837 186,120	Net cash from / (to) the investing Activities		(175,050)	(71,000)	(55,921)
Furniture and Equipment Grant Finance Lease Payments Funds Administered on Behalf of Third Parties Funds Held for Capital Works Projects Net cash from Financing Activities Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Punds Held for Capital Works Projects 126,847 126,847 126,847 126,847 127,837 186,120	Cash flows from Financing Activities				
Finance Lease Payments 2,706 (12,146) (10,876) Funds Administered on Behalf of Third Parties (48,327) - 37 Funds Held for Capital Works Projects 172,468 - Net cash from Financing Activities 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120	_		_		8,402
Funds Held for Capital Works Projects Net cash from Financing Activities 126,847 126,847 (12,146) (2,437) Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120			2,706	(12,146)	(10,876)
Net cash from Financing Activities126,847(12,146)(2,437)Net increase/(decrease) in cash and cash equivalents94,67937,35931,717Cash and cash equivalents at the beginning of the year217,837217,837186,120	Funds Administered on Behalf of Third Parties		(48,327)	•	37
Net increase/(decrease) in cash and cash equivalents 94,679 37,359 31,717 Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120	Funds Held for Capital Works Projects		172,468	-	
Cash and cash equivalents at the beginning of the year 217,837 217,837 186,120	Net cash from Financing Activities	-	126,847	(12,146)	(2,437)
	Net increase/(decrease) in cash and cash equivalents	-	94,679	37,359	31,717
Cash and cash equivalents at the end of the year 312,516 255,196 217,837	Cash and cash equivalents at the beginning of the year		217,837	217,837	186,120
	Cash and cash equivalents at the end of the year		312,516	255,196	217,837

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 For the year ended 31 December 2019

1. Statement of Accounting Policies

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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.



Prior Year Policy

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

Prior Year Policy

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.

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

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.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets
Furniture and equipment
Information and communication technology
Leased assets held under a Finance Lease
Library resources

10–75 years 10–15 years 4–5 years 3 years 5 years



I) 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 cluster monies where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of cluster funds schools, should the School be unable to provide the services to which they relate.

p) Provision for Cyclical Maintenance

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

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

q) 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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.



r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

2019	2019 Budget	2018
Actual \$	(Unaudited) \$	Actual \$
567,627	531,110	521,976
1,602,063	1,438,772	1,501,364
788,589	658,479	696,152
69,544	-	30,208
45,152	80,000	60,521
3,072,975	2,708,361	2,810,221
	Actual \$ 567,627 1,602,063 788,589 69,544 45,152	Budget Actual (Unaudited) \$ \$ 567,627 531,110 1,602,063 1,438,772 788,589 658,479 69,544 - 45,152 80,000

3. Locally Raised Funds

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

Local fulfus raised within the School's community are made up of.	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
Revenue	\$	\$	\$
Donations	66,057	15,000	22,066
Activities	51,305	62,000	60,545
Trading	9,251	8,500	8,845
Fundraising	49,586	37,500	43,611
After School Care	141,820	138,500	140,571
	318,019	261,500	275,638
Expenses			
Activities	55,462	50,000	80,233
Trading	8,623	8,500	8,972
Fundraising costs	19,714	15,000	24,541
After School Care	123,266	111,400	129,219
	207,065	184,900	242,965
Surplus/ (Deficit) for the year Locally raised funds	110,954	76,600	32,673

4. Learning Resources

4. Learning Resources	2019	2019 Budget	2018
	Actual \$	(Unaudited) \$	Actual \$
Curricular	36,034	48,822	60,782
Equipment repairs	2,483	900	3,278
Information and communication technology	436	2,500	2,329
Other	26,167	21,200	-
Library resources	2,078	3,100	1,032
Employee benefits - salaries	1,813,206	1,597,272	1,688,415
Staff development	22,866	23,500	43,745
Overseas Travel	9,228	-	-
	1,912,498	1,697,294	1,799,581

- a) The Princiapl and Deputy Principal attended the Growth Coaching Conference in Sydney to attend workshops and lectures on the latest development in Coaching in Education. Then they travelled onto Melbourne where they attended the Reggio Study Tour to observe Reggio based school and how they run their Reggio based programmes.
- b) One team leader joined the Principal & DP in Melbourne to attend the Reggio Study Tour.

5. Administration	2019	2019 Budget	2018
	Actual \$	(Unaudited) \$	Actual \$
Audit Fee	6,589	6,589	6,397
Board of Trustees Fees	2,310	4,500	2,470
Board of Trustees Expenses	10,117	14,750	6,647
Communication	4,610	5,750	5,701
Consumables	20,177	15,300	17,977
Other	8,566	11,350	9,084
Employee Benefits - Salaries	65,797	67,700	73,715
Insurance	8,999	10,900	9,402
Service Providers, Contractors and Consultancy	13,025	15,594	12,574
	140,190	152,433	143,967

6. Property			
	2019	2019	2018
		Budget	
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	12,970	8,100	12,163
Consultancy and Contract Services	49,585	45,000	56,431
Cyclical Maintenance Expense	14,507	5,500	20,293
Grounds	2,038	3,500	1,412
Heat, Light and Water	27,788	23,000	25,905
Rates	96	150	88
Repairs and Maintenance	14,550	30,000	14,649
Use of Land and Buildings	788,589	658,479	696,152
Security	2,595	4,500	3,711
Employee Benefits - Salaries	50,873	52,000	52,602
	963,591	830,229	883,406

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	2019	2019	2018
	20.19	Budget	2010
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	19,804	20,140	19,950
Furniture and Equipment	31,510	24,380	23,305
Information and Communication Technology	37,814	45,580	44,073
Leased Assets	2,249	6,360	5,731
Library Resources	5,263	9,540	8,877
	96,640	106,000	101,936

8. Cash and Cash Equivalents	2019	2019 Budget	2018
	Actual \$	(Unaudited) \$	Actual \$
Cash on Hand	450	450	450
Bank Current Account	189,710	254,746	217,377
Bank Call Account	122,356	-	10

312,516

255,196

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

Cash and cash equivalents for Cash Flow Statement

Of the \$312,516 Cash and Cash Equivalents, \$172,468 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	66,062	12,534	12,534
nterest Receivable	1,694	4,140	4,140
Teacher Salaries Grant Receivable	117,585	94,178	94,178
	185,341	110,852	110,852
Receivables from Exchange Transactions	67,756	16,674	16,674
eceivables from Non-Exchange Transactions	117,585	94,178	94,178
	185,341	110,852	110,852
10. Inventories	2019	2019	2018
		Budget	
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	720	1,250	1,25
	720	1,250	1,250

11. Investments	a a a fara a mai am ann a ma a mar a ann a a mar a mar ann ann ann ann ann a Thiobhaig theaghaga ang bagaig gibh ghbigh ghbigh gibh ghbigh ghb	Egyptipingyskydummanna defendantiumyned san fenduletidausynt Eusytiassi Dažytint er re-	
The School's investment activities are classified as follows:	2019	2019 Budget	2018
Current Asset	Actual \$	(Unaudited) \$	Actual \$
Short-term Bank Deposits	352,779	304,984	304,984

217,837

12. Property, Plant and Equipment

2019	Opening Balan c e (NBV) \$	Additions	Di s posals \$	Impairment \$	Depreciation	Total (NBV)
Building Improvements	314,102	_		<u>-</u>	(19,804)	294,298
Furniture and Equipment	123,393	80,000	-	•	(31,510)	171,883
Information and Communication	84,264	30,661	-	-	(37,814)	77,111
Leased Assets	20,045	13,484	(4,386)	-	(2,249)	26,894
Library Resources	2,985	2,278	-	-	(5,263)	-
Balance at 31 December 2019	544,789	126,423	(4,386)	-	(96,640)	570,186

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	650,863	(356,566)	294,297
Furniture and Equipment	598,569	(426,686)	171,883
Information and Communication	547,448	(470,337)	77,111
Leased Assets	33,757	(6,862)	26,895
Library Resources	46,350	(46,350)	-
Balance at 31 December 2019	1,876,987	(1,306,801)	570,186

The net carrying value of equipment held under a finance lease is \$26,895 (2018:\$20,045)

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	334,052	-	-		(19,950)	314,102
Furniture and Equipment	135,183	11,515	-	-	(23,305)	123,393
Information and Communication	93,677	34,660	-	-	(44,073)	84,264
Technology						
Leased Assets	23,983	1,793	-	-	(5,731)	20,045
Library Re s our c es	9,100	2,762	-	-	(8,877)	2,985
					(101.000)	
Balance at 31 December 2018	595,995	50,730	_	-	(101,936)	544,789

2018	Cost or Valuation \$	Accumulated Depreciation	Net Book Value \$
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



13.	Accou	nts	Pav	able
-----	-------	-----	-----	------

13. Accounts Payable	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	53,793	8,000	8,000
Employee Entitlements - salaries	117,585	94,178	94,178
Employee Entitlements - leave accrual	31,425	29,425	29,425
	202,803	131,603	131,603
Payables for Exchange Transactions	202,803	131,603	131,603
	202,803	131,603	131,603
14. Revenue Received in Advance			
Other	2019 Actual \$ 6,743	2019 Budget (Unaudited) \$ 50,087	2018 Actual \$ 50,087
Other 15. Provision for Cyclical Maintenance Provision at the Start of the Year	Actual \$	Budget (Unaudited) \$	Actual \$

16. Finance Lease Liability

Provision at the End of the Year

Cyclical Maintenance - Current

Cyclical Maintenance - Term

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

66,950

66,950

66,950

68,457

8,461

59,996

68,457

62,957

8,461

54,496

62,957

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	7,888	4,392	12,146
Later than One Year and no Later than Five Years	9,716	-	4,392
	 17,604	4,392	16,538



17. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5ya Manhole.	completed		5,258	5,434	(176)	· -
5ya ILE Project	in progress	-	31,474	7,680	_	23,794
5va Cladding	in progress	-	15,081	1,138	-	13,943
5ya Electrical Upgrade	in progress	-	64,436	60,655	-	3,781
5va Roofing	in progress	-	25,246	886	-	24,360
5ya Wall & Floor	in progress	-	85,500	30,571	-	54,929
5ya Barrier Arms	in progress	-	56,834	5,174	-	51,661
Totals	- =	-	283,829	111,538	(176)	172,468
Represented by: Funds Held on Behalf of the Funds Due from the Ministry					_	172,468 -
					_	172,468

18. Funds Held on Behalf of "The Hippy Program'

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

	2019	2019 Budget	2018
	Actual \$	(Unaudited) \$	Actual \$
Funds Held at Beginning of the Year Revenue	74,631	74,631	74,594
Other Revenue	87,177	-	106,072
	87,177	-	106,072
Total Funds Available Expenses	161,808	74,631	180,666
Employee Benefit - Salaries	101,646	-	(79,339)
Administration	27,658	-	(19,716)
Curriculum Resources	6,200		(6,980)
	135,504	-	(106,035)
volutionalização			
Funds Held at Year End	26,304	74,631	74,631

19. 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 \$5,723 (2018: \$6,020) and no amount is outstanding at balance date (2018: 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.

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
Board Members		
Remuneration	2,310	2,470
Full-time equivalent members	0.14	0.09
Leadership Team		
Remuneration	446,347	417,423
Full-time equivalent members	4	4
Total key management personnel remuneration	448,657	419,893
Total full-time equivalent personnel	4.14	4.09

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:

Salaries and Other Short-term Employee Benefits:	Actual \$000	Actual \$000
Salary and Other Payments	160 - 170	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	2019 FTE Number	2018 FTE Number
100 - 110	1	-
-	1	-

2019

2018

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

21. 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:

	2019	2018
	Actual	Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may



23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) \$31,474 contract to have the ILE Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,474 has been received of which \$7,680 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (b) \$43,500 contract for Cladding & Joinery project as agent for the Ministry of Education. The project is fully funded by the Ministry and \$15,081 has been received of which \$1,138 has been spent on the project to balance date. This project has been approved by the Ministry.
- (c) \$83,000 contract for Electrical Upgrade project as agent for the Ministry of Education. The project is fully funded by the Ministry and \$64,436 has been received of which \$60,655 has been spent on the project to balance date. This project has been approved by the Ministry.
- (d) \$28,052 contract for Roofing project as agent for the Ministry of Education. The project is fully funded by the Ministry and \$25,246 has been received of which \$886 has been spent on the project to balance date. This project has been approved by the Ministry.
- (e) \$95,000 contract for Wall & Floor covering project as agent for the Ministry of Education. The project is fully funded by the Ministry and \$85,500 has been received of which \$30,571 has been spent on the project to balance date. This project has been approved by the Ministry.
- (f) \$56,834 contract for Security Upgrade project as agent for the Ministry of Education. The project is fully funded by the Ministry and \$56,834 has been received of which \$5,174 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 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

2019 Actual	2018 Actual
\$	\$
3,450	6,313
	3,367
-	-
3,450	9,680

24. 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.



25. Financial Instruments

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

Loans	and	racai	vahl	96
LUalis	anu	recer	vabi	ピン

Loans and receivables	2019	2019 Budget	2018
	Actual \$	(Unaudited) \$	Actual \$
Cash and Cash Equivalents	312,516	255,196	217,837
Receivables	185,341	110,852	110,852
Investments - Term Deposits	352,779	304,984	304,984
Total Loans and Receivables	850,636	671,032	633,673
Financial liabilities measured at amortised cost			
Payables	202,803	131,603	131,603
Finance Leases	17,604	4,392	16,538
Total Financial Liabilities Measured at Amortised Cost	220,407	135,995	148,141

26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements





INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BEACH HAVEN PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 20, that comprise the statement of financial position as at 31 December 2019, 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:
 - o its financial position as at 31 December 2019; and
 - o its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 29th May 2020. 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.

Emphasis of Matter - COVID 19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, 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

Montal

On behalf of the Auditor-General

Auckland, New Zealand



Principals Report to Beach Haven Board of Trustees END Year Data 2019 AOV

Summary Page:

Through to Rote Strategic Plan Coals:

Successes and Actions of Note:

Digital Improvement Team:

- Working with Steve Voisey (TTS) throughout the year to introduce the Digital curriculum to staff and provide PD.
- Resourcing the classrooms with tech.
- Working with John Thompson and Phillip Weston to keep out tech working effectively.

Community Improvement Team:

- Working alongside FoTs on different projects through-out the year
- Working with the Curriculum Team in setting up the Learning Celebration evening and organising Enviro Week
- Presenting Enviro Week to the staff
- Organising Matariki week
- Liaising with the surrounding Colleges and Intermediate schools during Pasifika Week

Curriculum Improvement Team:

- · Getting the assessment clarified and having 'remember tos' for the assessment
- A system for coverage of the NZC
- Looking at ways to support the NZC
- Revamping the BHPS inquiry to be more representative of who we are as a school now
- Working with the community team to assist in putting together the enviro week
- Working with RST around the Reggio journey and 100 Languages for 2020 to meet both visions.

LST:

- Literacy Pd for Staff Vijay continued to work with staff throughout the year with a focus on clarity of what needs to be taught and how to deliver it successfully
- One on one support for Staff in class support, through collaborative teaching, Planning
- Resources updated resources as needed including the purchase of new readers
- Te Whare Rama 2 teachers participated in this during the year and presented their work on completion with the group they were working with. They will present to staff in 2020

MST:

- Maths Pd for Staff Mr. Vega was the guest mathematician.
- One on one support for Staff in class support, through collaborative teaching, Planning
- Resources One Stop resources support on google slides
- Maths Club to accelerate and support students
- Maths Workshops for parents
- Flyers sent home With ideas on how they can help their children at home.

KM/PST:

- Working with Hoana and Anaru to develop BHPS Cultural Kete
- Workshop on Tapasa at Auckland Uni also inhouse PD with Dr Jacoba Matapo

- Sarah getting Sabbatical focusing on Pasifika Education practise.
- Staff setting goals around small steps to support Te Reo in the their practise.

RST:

- Melbourne Study Tour
- Sharing what we learnt and saw in Melbourne with Staff with back to back meetings
- 100 Languages workshop with staff with collaborative ideas about Reggio Emilia focus for 2020
- Supporting Teachers, students and Community on our journey
- Working with CIT around the Reggio journey and 100 Languages for 2020 to meet both visions.

Where to next:

Focus Area for 2020

Digital Improvement Team:

- Fully implement Digital curriculum in all classes with a set of expectations that are easily achievable by all staff.
- Continue to work with Steve Voisey to provide support and PD for staff around the implementation of the new curriculum.
- Push the effective and engaging use of Seesaw to share learning. Empower our students to share their learning with their whanau.

Community Improvement Team:

Finding opportunities to empower our students and bring our Whanau, students and staff together to work hand-in-hand, thereby strengthening our home/school relationship

Curriculum Improvement Team:

Clarifying what students need to be doing at each level, so that teachers can accurately assess the students against the NZC.

LST:

- Continue to support staff, particularly new staff in teaching Literacy effectively
- Ensure that Oral language is assessed using oral language progressions. Findings will be used to deliver
 a balanced Literacy programme that supports ALL learners, particularly those at risk
- 2 staff members to be Reading Recovery trained
- Literacy workshops provided for whanau
- Make links with Kahui Ako challenges when appropriate

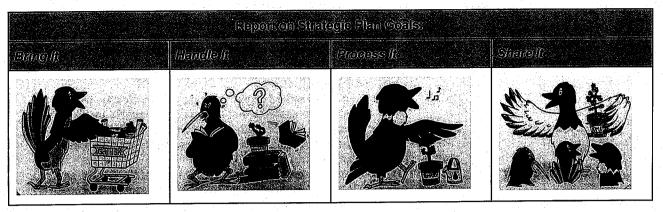
MST:

- Continue to support staff, particularly new staff in teaching Maths effectively
- Empowering students in Maths through problem solving, Oral language, workshops
- Assessment Moderation for Staff
- Ongoing workshops for whānau

KM/PST:

- Create and implement cultural kete for non negotiables to strengthen Tikanga Māōri and Te Reo with staff and across the school.
- Continue to support staff, especially new staff in culturally responsive practise and teaching of culturally diverse learners.
- Implement Tapasa as a working document for staff to use, similar to implementation of Tataiako.

RST: Create a list of non negotiables for staff for 2020, so that the Reggio Emilia Inspired learning can be seen and the children can talk about what it is that they are researching.



Good Aviger	llátifetflye:	WPDATIE SERVO Years
Achievement: To raise the Achievement 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, reveiw	Successes and Actions of Note: See below Where to next: See below
Curriculum Improvement Team: To effectively deliver the New Zealand Education Curriculum, refining the implementation of our BHPS inquiry	Students Student voice, learning journeys Staff Embedding inquiry, values Community reporting to parents, consultation	 Getting the assessment clarified and having 'remember tos' for the assessment A system for coverage of the NZC Looking at ways to support the NZC Revamping the BHPS inquiry to be more representative of who we are as a school now Working with the community team to assist in putting together the enviro week Working with RST around the Reggio journey and 100 Languages for 2020 to meet both visions. Working with community leader to form and push through an enviroweek.
		Where to next: Clarifying what students need to be doing at each level, so that teachers can accurately assess the students against the NZC. Working with team leaders to trial run the curriculum coverage system. Roll out new and improved BHPS posters for teachers and students to use.
Digital Improvement Team: To provide technology resources to support the development of E'Learning	Students digital contract - acceleration Staff IT plan Digital portfolios	Successes and Actions of Note: Working with Steve Voisey (TTS) throughout the year to introduce the Digital curriculum to staff and provide PD. Resourcing the classrooms with tech.

Community

communication with parents (blogs?)

- Working with John Thompson and Phillip Weston to keep out tech working effectively.
- Use of SEESAW to share learning with whanau.
- Working with Digital team to run workshop for staff and to collect voice from parents at Consultation evening.

Where to next:

- Fully implement Digital curriculum in all classes with a set of expectations that are easily achievable by all staff.
- Continue to work with Steve Voisey to provide support and PD for staff around the implementation of the new
- Push the effective and engaging use of Seesaw to share learning. Empower our students to share their learning with their whanau.

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

Students

student partnerships/voice & agency

Staff

Envio Ed review

Community

Reporting to parents formats, reading together

Successes and Actions of Note:

- Working alongside FoTs on different projects through-out the year
- Working with the Curriculum Team in setting up the Learning Celebration evening and organising Enviro Week
- Presenting Enviro Week to the staff
- Organising Matariki week
- Liaising with the surrounding Colleges and Intermediate schools during Pasifika Week

Where to next:

- Finding opportunities to empower our students and bring our Whanau, students and staff together to work hand-in-hand, thereby strengthening our home/school relationship.
- Encouraging students to lead various projects through-out the year
- Improve communication within the school so that there is little room for confusion

KMST:

Kaupapa Māori To monitor and improve progress and achievement of Maori Students.

Pasifika Support Teacher (PST)

To strengthen and provide a strong foundation of Pasifika education at BHPS, and improve progress and achievement for Pasifika students.

Students

Student achievement, whanau student grp

Staff

Oral language/esol

Community

communication with whanau and families /engagement

Successes and Actions of Note:

- Putting a spotlight on Pasifika learners is and implementing Tapasa.
- Getting 15 staff through Tapasa PD at Auckland Uni
- Working with Anaru and Hoana and MAC to create a Cultural Kete for Māori/Te Reo
- Having a Pasifika and Māori Rep on the BOT
- Buddy class normalised practice was successful.
- Cultural leadership group showed alot of interest, was hard to maintain but will strengthen and use within the school more this year.
- Consultation evening gave parent voice that needed to be reflected on and things put in place to move forward.
- Bi lingual resources have been successful in classrooms that have them
- Anoushka and I spent a day out at Grey Lynn
 Primary and Rowandale looking at thier practices
 around Pasifika and came away with a good
 toolbox of ideas to implement at our school.

Where to next: BHPS Cultural Kete with Non Neg around Tikanga and Te Reo within our school. Continued opportunity for Māor/Pasifika students to take on leadership opportunities within the school. Opp for more resources. Regular hui/ fono with families to ensure that Pasifika/Māori parent voice is being heard and acted on. Working with Emi and Samoan Language to strengthen this program and looking for ways to incorporate other Pasifika cultures. Cultural liasions - working with students in Room 3 links with Ngā Hua, Language Nest and Pasifika groups at the intermediate and the college. Māori/ Pasifika acceleration stories for at risk students. This worked well in 2018 and needs to restart/continue into 2020. Work with Anoushka on focus around data mid Work closely with Team leaders. **Successes and Actions of Note:** Students Reggio Support Teacher (RST) Student voice, play based To provide support and learning Melbourne Study Tour guidance to teachers in Staff Sharing what we learnt and saw in Melbourne with Staff play based learning and Coaching, programme with back to back meetings Reggio Inspired teaching support and delivery - play 100 Languages workshop with staff with collaborative and learning based learning Community ideas about Reggio Emilia focus for 2020 communication with whanau Supporting Teachers, students and Community on our and families /engagement/reporting to Working with CIT around the Reggio journey and 100 the BoT Languages for 2020 to meet both visions. Where to next: Working on Reggio Emilia Document that outline the non negotiables, to support Teachers and new staff. To making our own Beachhaven 100 Languages video to share with families, so they also have a better understanding. On going support for staff To work with CIT & KMST for 2020 **Successes and Actions of Note:** Special Needs and Students see across Inclusivity: Staff To monitor and improve See Special Needs Report progress and achievement ELLP reporting, inclusive practices tool, for students identified with G&T, supporting special learning needs, so that they can participate disadvantage Where to next: and contribute fully within Community our school and the wider ECE/HIPPY community, and ensure an emphasis on student wellbeing is evident across

the school.

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11	C3	v	41		CJ	

To improve the physical environment of our school and to attract, develop and maintain high calibre staff.

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	 Successes and Actions of Note: New board training Review of NZC ongong - see Curriculum Team report Completion of the Te Ara Whetū Kāhui Ako (KA) documentation and endorsement Where to next: Update of all strategic planning to align with changes in the Education Bill
Nag 3: Personnel	Staffing Professional Development Appraisal Coaching	Successes and Actions of Note: RTLB cluster application successful Lead Kāhui Ako school/leadership Continue KA work Where to next: Update systems to align with changes to the Education Bill Management and leadership of the RTLB Cluster Supporting Kahui Ako staff
Nag 4: Finance & Property	Budget	 Successes and Actions of Note: A number of successful property upgrades completed and underway including the ILE upgrade planning Application in for Where to next: Completion of the various property initiatives Leadership and Admin of the KA and RTLB cluster
Nag 5: Health and Safety	Fire Drill Risk Management Other	Successes and Actions of Note: School docs Completion of International Student application Where to next: International student programme
Nag 6: Legislation	Administration After School Programme Other: Key Issues in Education:	Successes and Actions of Note: • See above Where to next: • See above

Target Action Plan Whole School 2019

Strategile Goal/Link

All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the National Curriculum.

Target Area

Curriculum Area: Reading, Writing, Math

Reporting: To MOE March 1st, Mid year report to BOT, End of Yr AOV

Amual liauge's:
To lift and accelerate student achievement
for all students identified as below the NZC
in Math's, (overall lin yr 4 and yr 6) Writing
and Reading to at or above expected levels

as assessed against the NZC, by the end of

the year.

To lift and accelerate student achievement for all Maort students identified as below the NZC for Math., Reading and Writing to at or above expected levels as assessed against the NZC, by the end of the year.

To lift and accelerate student addrevement for all Pastifica students identified as below in the NZC for Math; Reading and Writing 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 board.

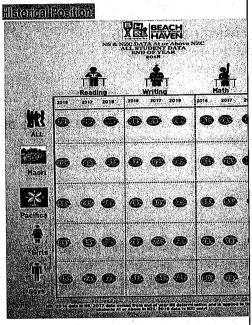
Students achieving At will be accelerated to Above:

KA - to be added once determined

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.

Student Targat Croup

Gender: All Boys Girls Ethnicity: All Maori Pasifika/SN Level: All Yr1 Yr2 Yr3 Yr4 Yr5 Yr6





END OF YEAR: WHOLE SCHOOL DATA: Target Students Only

Analysis:

Improvements:

Reading 48 students Writing 55 students Maths 45 students

Slippage:

Reading 0 students Writing 3 students Female 1 Males 2 Maths 0 students

Students who stayed the same:

Reading 41 students Writing 83 students Maths 58 students

New to below:

Reading 4 students - all being new to BHPS Writing 5 students - 4 being new to BHPS Maths 4 students - all being new to BHPS

New or left BHPS 2019 (but not NE)

There were around 120 students that were different to the beginning of the year, but not NE. This level of transience (students who come and go) has an impact on our data. In addition we had around 72 NE students enrol in 2019.

Other: Disparity findings

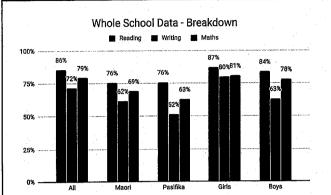
See below

Where to next:

In 2020 there will be four smaller teams (with a Team Leader each) working more closely with the data and within the NZC Curriculum areas - as our school grows it has been important to look at new ways to address acceleration. Working in smaller teams will give our teachers a more focussed opportunity to moderate assessment and set targets that are bespoke to the group of students they are working with.

White School Date: End of Year 2019

Whole School



Commentery!!

In comparison to Mid Year

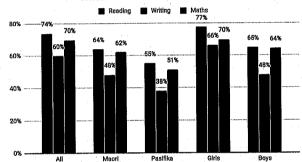
Reading and Writing improved overall by 12% and Math by 9% since Mid Year

A success of note is the

improvements... in all areas, and that none of the 3 areas slipped from Mid year. Of note is the gains overall made in Pacifica and Boys Reading.

FROM MID YEAR 2019 Data (Summary Whole School)





Comparison from Mid to End of year

Category					1,1				
	Mid	End	Diff	Mid	End	Diff	Mid	End	Diff
Alli	74	86	12%	60	72	12%	70	79	9%
Māori:	64	76	12%	48	62	14%	62	69	7%
Pasifika:	55	76	21%	38	52	14%	51,	63	12%
Girls:	77	87	10%	66	80	14%	70	81	11%
Boys:	65	84	19%	48	63	15%	64	78	14%

6																									

Gender:

and Appelle		Book to	17.04.74
	39%	50%	38%

Reading:

Although Girls show a higher rate of success across the L1-3 with the exception of L2 (yr 3/4) the majority of students are achieving At or Above in

	8%	9%	7%
	47%	37%	47%
	7%	4%	8%
	35%	31%	28%
	12%	28%	17%
	47%	29%	42%
	7%	12%	13%
witersty	441.815	# #> Y (1)	, the taket,
	41%	40%	35%
	6%	19%	10%
	50%	30%	39%

4%

11%

17%

Reading.

There are similar percentages of students who struggle across each 3 levels.

Writing:

Girls tend to outperform boys in Writing with more male students struggling, in particular from yrs 3-6.

Maths:

Student achievement is similar for both Males and Females within the Math domain however, the data shows that as the math becomes harder, our girls struggle (our experience has been this is often attributed to confidence) a little more than our boys, this is most evident in our vr 5/6 data. However 2019 data shows the yr 3/4 cohort of boys to have 19% of our boys to be below or well below -this will be an area to further target and support in 2020. There are 16 students from the 2019 year 5 group who are not yet working at Level 3 who will require continued support in 2020. The other group to watch is our 2020 year 4 group. There are 16 students in this group yet to meet expected levels.

In comparison to:

Previous years our overall data for girls and boys shows a similar pattern. It is interesting to note that our Boys Writing has shown (overall) that there is a 8% slip since 2018, which is reflected in the L2 data (yr 3/4). This cohort has had a number of interventions over their time at school and this will continue into 2020. A number of these students have been carefully placed for 2020 in order to continue to target support. (it is of note that this same cohort data is reflected in the Pasifika data as well)

Ethnicity

Ethnicity:

11817/NH1-810.	JOHN	H.79/200	Baryka
Mary Miller of South Co.	19%	27%	27%

Commentary:

Reading:

The most success our students have is in Reading. Levels of attainment are similar across the Curriculum levels -however our NZE students show they are achieving at a greater rate than both

and the second of the second	(9)%,	77%	7%
in the state of the service of	10%	16%	16%
Service and a service of	2%	51%	7/%
julija i mjerajajik (he	54%	44%	42%
And the second of the second o	5%	2%	2%
and the state of the state of	es ette	in the second	1.3 April
A TOTAL CONTROL OF THE CONTROL OF TH	19%	16%	23%
The Lightness of 1997	9%	17/%	111%
and arritral of a distance of	9%	9%	11%
To the same divide with	49%	12%	1/2%
and the second of	51%	36%	36%
in a secret of setting	.8%	10%	8%
estado e foi 1			1.14.36 (4.17)
yar kalangan satu	21%	20%	25%
in the second se	7/%	1139%	9%
March Base of the Control	11%	11%	12%
The state of the s	1%	10%	1/11%
at the original	58%	39%	38%
The state of the s	11%	7/9/6	6%

Māori and Pasifika students.

Writing:

This is the area of greatest concern, especially for our Pasifika students. An increased emphasis on Oral language in 2020 will assist in addressing this.

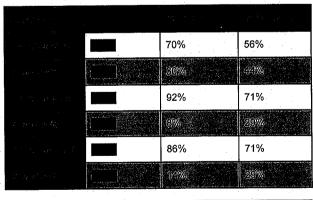
Maths:

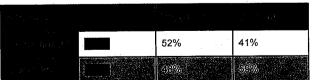
Similar to Math, Oral language fluency - in particular for our older students, will assist.

In comparison to:

Previous years there has been a decline in the level of achievement for both Māori and Pasifika students. Some of this decline is reflected in the number of students who receive additional support and are represented in our Special Needs/ESOL registers. In addition it is important to remember that there are increased numbers of students in all our areas of the school. In 2020 there will be a number of targeted initiatives to support our students from a culturally responsive lens. Our KMPST will be researching effective pedagogies and sharing findings with staff.

Dispertity Dates





Commentary:

Reading: Writing: Math:

Shows there has been positive increases from mid to end of year across each area - it is of note that although the above data paints one picture, when we look at levels of accelerated progress the picture shows gains have been made.

In comparison to...(Mid Year)

What is of note is the great gains in acceleration for:

 Yr 5 Above and At (shifts from below to At, and At to Above) in Reading, Math and Writing

	75%	46%
	25%	54%
	67%	33%
28 mil 1695	33%	67%
Part 1968	Section (Ex	MES NO.
	67%	59%
	33%	41%
	67%	46%
	33%	54%
	90%	86%
	10%.	14%;-;

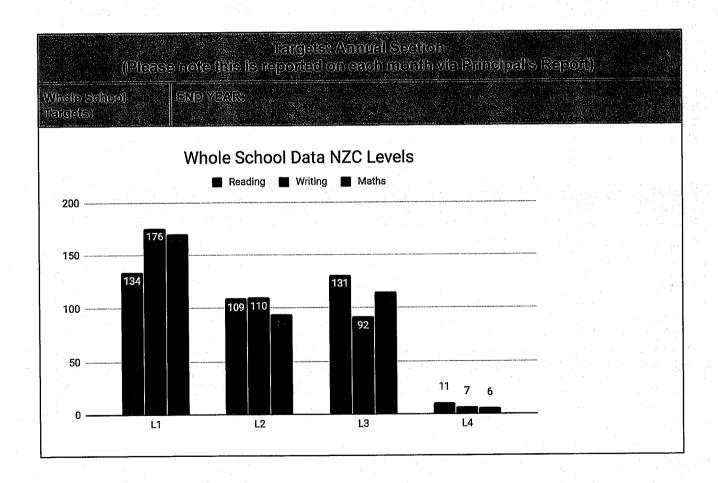
- Yr 6 improvements Writing
It is of note that we can see (reflected in this disparity data as well) that it is important to look at the long term gain in improvements and to see where our Year 6 students end up. Often we see great gains from when they start school to when they leave in year 6. If we have students enter our school early enough (so they have at least a year or more) we note acceleration.

The Following Graph is to assist in understanding where students are assessed in relation to the NZC

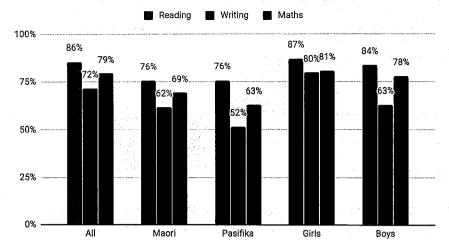
						inc	orpor	ating c	urricu	ilum k	evels a	ind Na	ational	Stand	lards	
Year	Yea	er 1	Ye	ar 2	Ye	ar 3	Yea	ar 4	Yea	ar 5	Yea	ar 6	Yea	ır7	Yea	ar 8
oint in he year	First 1/2 of Year	After 1 year at school	First 1/2 of year	After 2 years at school	First 1/2 of year	After 3 years at school	First 112 of year	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 ?	First 1/2 of year	At the end of year t
	Early l (towar		Lei	vel 1	Early (towar	Level 2 ds L2)	Lev	/el 2	Early I	Level 3 rds L3)	Lev	rel 3	Early L (towar	evel 4 ds L4)	Ley	el 4
L6						50.0	Trestal									
		ACC TRACTOR														******
L5		and the second								100						3 4 3
									a delication of						Section and	
L4				100		177										
				100							Boggio d			anni Calinos. B B		MARINE MARINE
L3			e de la company		a ar s											
	1,000	san 15					ra ko	NE P						· ·		
L2			15		10° 10										. B	
										Party.						71. ×
L1																
L.I.				10,000												

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



Whole School Data - Breakdown



Successes and Actions of Note:

See above

Where to next:

See above

Totora Sub Targets) END YEAR

Successes and Actions of Note:

SEE Analysis of Variance below

Where to next:

In 2020 there will be four smaller teams (with a Team Leader each) working more closely with the data and within the NZC Curriculum areas - as our school grows it has been important to look at new ways to address acceleration. Working in smaller teams will give our teachers a more focussed opportunity to moderate assessment and set targets that are bespoke to the group of students they are working with.

Pohutukawa Sub. Targets: END YEAR:

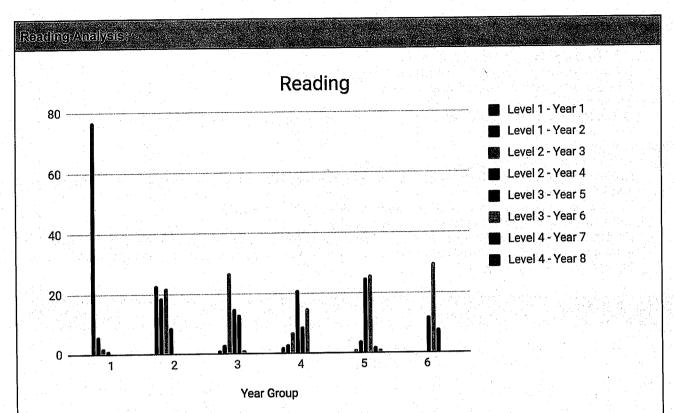
Successes and Actions of Note:

SEE Analysis of Variance below

Where to next:

In 2020 there will be four smaller teams (with a Team Leader each) working more closely with the data and within the NZC Curriculum areas - as our school grows it has been important to look at new ways to address acceleration. Working in smaller teams will give our teachers a more focussed opportunity to moderate assessment and set targets that are bespoke to the group of students they are working with.

DATA ANALYSIS: From Target Student Graphs



Year			Level2 - Year 3		Hovel 3 Year 5	Lavel 3 Year 6		
1	77	6	2	1				
2	23	19	22	9				
3	1	3	27	15	13	1		
4	2	3	7	21	9	15		
5			1	4	25	26	2	1
6			1 Villa 1		12	30	8	

Actions:

- Purchasing of different text types to engage readers
- Continued PD with both Vijay and LST across the school. Throughout this PD, staff unpicked Literacy Progressions ensuring that they were fresh and completely understood

Outcomes:

- Pleasing to see 9 students at Y1 who are already working ABOVE their expected curriculum level. This
 pattern continues but numbers increase moving into Y2 with 31 students ABOVE the expected curriculum
 level.
- Only 4 students are working BELOW expected curriculum level in Y3 which is a very positive sign
- Year 4: Of the 57 pupils, 12 pupils (21%) are working B expectation with 45 pupils (78%) are working AT or Above expectation.
- Year 5: Of the 59 pupils, 5 pupils (8 %) are working Below expectation with 54 pupils (91%) working AT or ABOVE expectation

Year 6: Of the 50 pupils, 12 pupils (24%) are B with 30 pupils (60%) working AT expectation with 7 pupils (14%) working Above

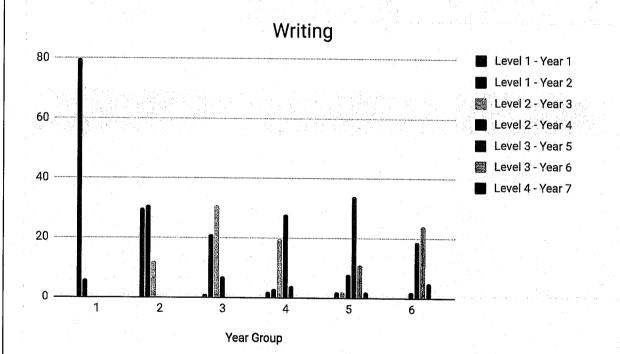
Reasons For Variance:

- Support from classroom helpers such as parents and retired teachers
- EMR continues to work well each morning
- A focus on clarity throughout year delivered through Reading PD
- LST support put in place as and when needed
- TA support
- Online REading programmes continue to be very popular, specifically those that are interactive

Where to Next:

- Link PD to Kahui Ako challenges when appropriate
- Continue to develop common language throughout school when delivering programme eg. New Learning and Remember To's
- Focus on implementing shared book and poetry routines for ALL year levels
- LST to continue supporting teachers, students and whanau
- Continue on programme of purchasing and updating some of the reading material for the Totara syndicate
- More regular and focused moderation within teams to ensure accuracy of data, in turn highlighting areas for continued focus in teaching.

Writing Analysis:



Year			Level 2 - Year 3		l (aya)(3) + Y⊜ar (5)	Level 3 Year 6	
		Disposa america					12. 7.8.1
1	80	6					
2	30	31	12				The Control of Control
3	1	21	31	7		Section to any extension reproductive in the section of the sectio	are makene had personne paulos quesque, pumpe pité accessor e que accessor
4	2	3	20	28	4	A design of the design of the design of the control	makhat nyy a saurapa kadalahiya bibagahad membenda ikamatan membenya

г							
	5	2	2	8	34	11	2
	6			2	19	24	5

Actions:

- Embed 'best practice' into classroom programmes. (Writing has been a focus for the past 2 years)
- Continued support from LST
- Continuing to use the genre based matrix to ensure coverage has been positive.
- Continued moderation of writing and LTF/Meetings, discussing pathways to success.
- Ensuring purposeful writing.

Outcomes:

- As in reading, it is pleasing to see a group of students working ABOVE the expected curriculum level in Y1 and again in Y2/3
- Of concern are the 22 at Y3 who remain BELOW expected curriculum level
- Year 4: Of the 57 pupils, 25 pupils (43 %) are working B expectation with 32 pupils (56%) working At or Above expectation.
- Year 5: Of the 59 pupils, 12 pupils (20%) are working B expectation with 47 pupils (79%) working AT or Above.
- Year 6: Of the 50 pupils, 21 pupils (42%) working B expectation with 29 pupils (58%) working AT or Above.

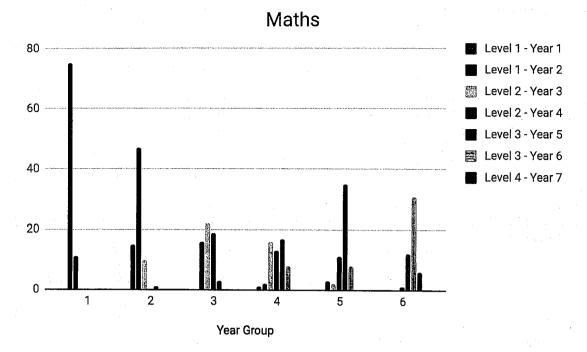
Reasons For Variance:

- Maintaining 'best practice' across the school
- Writing mileage
- TA support (changing the way this support is delivered-SENCO led)
- Continued focus on moderating writing (these are proving more valuable and discussion is robust)

Where to Next:

- Re-introduce the idea of 'Newsboard' across the school to consolidate CAP and other vital Literacy skills
- LST to continue supporting teachers, students and whanau
- More regular and focused moderation within teams to ensure accuracy of data, in turn highlighting areas for continued focus in teaching.
- TA support in classrooms-as timetabled by SENCO
- Continued focus on authentic and varied writing experiences.
- Oral language programmes to support writing.
- Regular discussions in Team Meetings around Writing data and where to next.

Maths Analysis:



Year	t versit i e		Level 2 - Year 3		Towal 3	ti (Level 3 - 1)	
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Actions:

- Continued support from MST
- Resources purchased as and when needed
- Maintaining a 'problem solving' approach at BHPS and encouraging curious minds
- Continued data discussion within teams around moving pupils.
- Targeting pupils, identified from previous data noticings.

Outcomes:

- Very pleasing to see there are no WELL-BELOW students in Y3 and a relatively small group of BELOW
- A number of children in Y1-3 are working ABOVE expected curriculum level
- Year 4: Of the 57 pupils,19 pupils (33%) are working B expectation with 38 pupils (66%) working in AT or Above expectation
- Year 5: Of the 59 pupils, 16 pupils (27%) are working B expectation with 43 pupils (72%) are working AT or Above expectation for their age group
- Year 6: Of the 50 pupils, 13 pupils (26%) are working B expectation with 37 pupils (74 %)

Reasons For Variance:

- Regular calendar maths routines have been developed and maintained across the school
- Continued use of programmes such as COSMIDBRICS to help move target pupils.

- TA time used for target pupils where greatest need is.
- MST input into helping 'teacher capability' increase.
- Moderated numeracy assessments helps with focused teaching and learning.-looking to becoming more regular

Where to Next:

- MST to continue supporting teachers, students and whanau
- Look for opportunities to teach Maths in authentic, hands on ways that encourage a problem solving approach
- More regular and focused moderation within teams to ensure accuracy of data, in turn highlighting areas for continued focus in teaching.
- TArgeted focus on those that remain BELOW. Looking at resources available to help in this area, through SENCO and MST
- Ensuring that progress made in teacher capability continues to gain momentum and that any new staff members are well supported in this area.

Overdi - Whate to Next

- Smaller teams in 2020 should see more efficient discussion sessions/LTF/Moderating etc.
- ♦ Work with our LST/MST/KMPST on a 1-1 basis with teachers
- Our annual plan will reflect the 4 smaller teams and the work plan they have to address areas for targeting in 2020

Keys

- Make links with Kahui Ako challenges and utilise strengths within the cluster where appropriate.
- Continue to collect and use Student Voice to direct teaching and learning.
- Continue to ensure that Target pupils make progress/acceleration over time.
- Home-school partnerships continue to strengthen.

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

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



Kiwi Sport Funding

2019 Kiwi Sport Funding of \$5,552.00 was spent on the following programmes;

- Gymnastics
- Swimming
- Dance
- Badminton
- Squash

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