

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF BUCKLANDS BEACH PRIMARY SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Bucklands Beach Primary School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 26 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 18 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance Reporting, EEO – Equal Employment Opportunities at Bucklands Beach Primary 2019 and the Kiwisport Funding Report, but does not include the financial statements, and our auditor's report thereon.

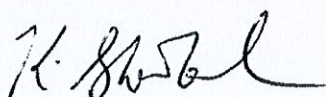
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

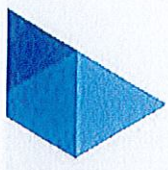
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland New Zealand

Analysis of Variance Reporting



School Name:	Buckland's Beach Primary	School Number:	1241
Strategic Aim:	Improve outcomes for all students, particularly Māori, Pasifika, ELL and specific needs.		
Annual Aim:	Accelerate the progress of boys achieving below the year level expectation in writing. Increase the number of boys achieving above the year level expectation in writing, to be in line with girl's achievement.		
Target:	By the end of 2019, the ten boys who are below the year level expectation in writing will have made accelerated progress and be at the year level expectation. By the end of 2019, 22 more boys will make accelerated progress to move from at year level expectation to above year level expectation.		
Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		
	2018	Boys	Girls
	Below	7%	3%
	At and above	89%	95%
	At	63%	52%
	Above	15%	28%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Moderate e-asttle across the staff for consistency and to understand next steps.</p> <p>Use exemplars and models in reading to create success criteria in writing.</p> <p>Bring new staff up to speed with approaches that motivate boys.</p> <p>Give students voice and choice, and relate writing to school experiences.</p> <p>Tie writing to project based learning (authentic contexts).</p> <p>PD and targeted teaching of spelling for consistency.</p> <p>Target groups discussed at PLGs and monitored termly.</p> <p>Use self and peer assessment.</p> <p>Linc Ed goals used for planning and teaching.</p> <p>AP in class support.</p> <p>Literacy planner to link school events and project based school events.</p>	<p>Three boys moved from below to at, two boys moved from below to above and five boys stayed below.</p> <p>The twenty two boys that were target to move to above did so, and in addition thirty two additional boys move to above.</p>	<p>Of the five boys who did not make accelerated progress, one is autistic, one had a parent diagnosed with terminal cancer, and one has learning delay. The two remaining boys made progress, but not accelerated progress. Both boys were very physical and social, and despite having extra support did not develop a love of writing.</p> <p>One student who made accelerated progress was diagnosed with APD, and fitted with an FM system which had a huge impact. Targeted extra teaching and monitoring helped moved the other boys out of below. One boy benefitted from a more structured environment than he had previously been in.</p> <p>Introducing project based learning, and therefore giving authentic purpose to writing has really motivated our boys.</p> <p>All staff consistently putting PD strategies into action is having a cumulative impact on the overall progress.</p>	<p>PD on accommodating ESOL students as our ESOL roll continues to increase.</p> <p>Consolidating and embedding our current strategies.</p> <p>Use ALL to share outstanding practice, and to induct new staff members.</p>

TALL training for teachers and TAs.

Literacy team wrote an action plan, and worked through this with their teams.

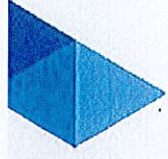
Boys attitude to writing has turned around.

Teachers had ownership through being part of the literacy team, so had more buy in.

Planning for next year:

Continue to support PD and teacher release to further build and share good practice.

Analysis of Variance Reporting



School Name:	Bucklands Beach Primary	School Number:	1241
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Strategic Aim:	Improve outcomes for all students, particularly Māori, Pasifika, ELL and specific needs.																																					
Annual Aim:	Accelerate the progress of Māori and Pasifika students achieving below or well below the expected level in reading, writing and maths.																																					
Target:	By the end of 2019, the three Māori students who are working below expected level in reading, writing and maths will make accelerated progress, and be working at expected level. By the end of 2019, the three Pasifika students who are working below expected level in reading, writing and maths will make accelerated progress, and be working at expected level.																																					
Baseline Data:	<table border="1"> <thead> <tr> <th></th> <th>Reading Māori</th> <th>Writing Māori</th> <th>Maths Māori</th> <th>Reading Pasifika</th> <th>Writing Pasifika</th> <th>Maths Pasifika</th> </tr> </thead> <tbody> <tr> <td>Well below</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>0</td> <td>1</td> </tr> <tr> <td>Below</td> <td>3</td> <td>3</td> <td>3</td> <td>1</td> <td>2</td> <td>1</td> </tr> <tr> <td>At</td> <td>5</td> <td>4</td> <td>9</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Above</td> <td>3</td> <td>4</td> <td>2</td> <td>4</td> <td>3</td> <td>1</td> </tr> </tbody> </table>				Reading Māori	Writing Māori	Maths Māori	Reading Pasifika	Writing Pasifika	Maths Pasifika	Well below	1	1	1	1	0	1	Below	3	3	3	1	2	1	At	5	4	9	3	4	5	Above	3	4	2	4	3	1
	Reading Māori	Writing Māori	Maths Māori	Reading Pasifika	Writing Pasifika	Maths Pasifika																																
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Track student progress termly.</p> <p>Use the feedback from the analysed Māori and Pasifika student voice to feed into programmes.</p> <p>Increase use of te reo.</p> <p>Continue with the tuakana teina groups.</p> <p>Prioritise Māori and Pasifika students in MST, ALL and ALIM groups.</p> <p>Use authentic and culturally responsive contexts for maths.</p> <p>Tracked dispositional data in maths.</p> <p>Target students were tracked in syndicate PLGs.</p> <p>Targeted PLD in staff meetings.</p> <p>Targeted interventions by SENCO, supported at home through whānau connections.</p> <p>Teachers learnt about DMIC and have started using one day week.</p>	<p>The one Māori student who was well below, remained at well below.</p> <p>Two Māori students moved from below in reading, writing and maths to at.</p> <p>One Māori student remained below in maths.</p> <p>All of the Pasifika students working below moved to at.</p> <p>Māori students have an increased self efficacy in their mathematical ability.</p> <p>Half of our Pasifika students think they lack ability in maths.</p> <p>Māori student voice indicated they and their feel valued, and were able to give examples of how</p>	<p>One student had poor attendance and had many health challenges over the year, which impacted on her ability to learn. A TA began driving the student to school, and we engaged help with attendance, however though we had some improvement in attendance, she missed too much school.</p> <p>They were target students who were discussed weekly, and had extra lessons. Best practice continued to be rolled out through staff and syndicate meeting, including finding ways to engage boys, which was successful.</p> <p>They were carefully monitored for progress.</p> <p>One student had occupational therapy and teacher aide support, which was a big contributor to his progress. This child made accelerated progress in reading and writing, but not so in maths as the teacher targeted the literacy over the year.</p> <p>Targeted interventions run by TAS and supported at home impacted on over achievement in reading and writing.</p>	<p>Continue MST, ALL and ALIM with different teachers to improve practice across the school.</p> <p>Continue with target students, and target teaching.</p> <p>Employ a te reo tutor to continue school wide use of te reo and tikanga.</p> <p>Continue to track dispositional data.</p> <p>Roll out DMIC beyond one day a week.</p> <p>Monitor Pasifika dispositional data termly to check DMIC is having an impact.</p> <p>Set up and use the whanau Pasifika planner.</p>

	<p>Te reo and tikanga has increased across the school, which has improved student's positive profile.</p>	<p>Give management money and time to a dedicated leader of Māori</p>
<p>Planning for next year:</p>		
<p>The board will continue to support teachers release and professional development to continue building best practice. The board will continue to fund a te reo tutor.</p>		



EEO - Equal Employment Opportunities at Bucklands Beach Primary 2019

Buckland's Beach Primary School Board of Trustees is committed to encouraging the development of a diverse and talented learning community. We aim to establish a staff profile that mirrors that of the wider community where possible and to provide specific development and support for staff from currently underrepresented groups, including ethnic minorities and staff with disabilities. These statistics will be used to monitor our progress toward equity and diversity.

In 2019, the school complied with the principles for being a good employer. Throughout the year, the Board of Trustees ensured that the school provided good and safe working conditions for all staff. When recruiting new staff throughout the year, the Board or representatives from the Board, impartially selected suitably qualified candidates through a rigorous recruitment process. All employees engaged in professional learning provided by the school, to continue professional growth over the year.

Kiwisport Funding Report, 2019

Kiwisport is a Government funded initiative set up in 2009 to support school-age students' participation in organised sport. The initiative also aims at strengthening the partnerships between schools, clubs and community groups to promote sport.

In 2019, the school received Kiwisport funding totalling \$6,216.85 (excluding GST). This figure is based on the number of students in the school.

The total spent for 2019 is \$4924.56. The funding was used for leadership in sport opportunities, release days for teachers to take groups of students to trial and participate in new sports.