

BUCKLANDS BEACH PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1241

Principal: Kelly Slater-Brown

School Address: 107 Clovelly Road, Bucklands Beach

School Postal Address: 107 Clovelly Road, Bucklands Beach, Manukau, 2012

School Phone: 09 534 6543

School Email: office@bbps.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

BUCKLANDS BEACH PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Bucklands Beach Primary School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Diana Haxton

Full Name of Presiding Member



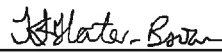
Signature of Presiding Member

4 May 2022

Date:

Kelly Slater-Brown

Full Name of Principal



Signature of Principal

4 May 2022

Date:

Bucklands Beach Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,942,028	4,008,966	4,191,499
Locally Raised Funds	3	153,172	233,660	181,077
Interest Income		6,642	9,000	16,886
Gain on Sale of Property, Plant and Equipment		140	-	-
International Students	4	11,500	11,500	11,500
Other Revenue		1,032	-	-
		<u>4,114,514</u>	<u>4,263,126</u>	<u>4,400,962</u>
Expenses				
Locally Raised Funds	3	39,619	67,880	38,209
International Students	4	357	1,000	38
Learning Resources	5	2,637,271	2,412,384	2,490,133
Administration	6	188,788	186,800	198,347
Finance		1,688	-	1,691
Property	7	1,136,776	1,580,039	1,563,512
Depreciation	11	159,438	150,000	149,415
		<u>4,163,937</u>	<u>4,398,103</u>	<u>4,441,345</u>
Net Surplus / (Deficit) for the year		(49,423)	(134,977)	(40,383)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(49,423)</u>	<u>(134,977)</u>	<u>(40,383)</u>

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



Buckland's Beach Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January	2,020,799	2,055,105	2,055,105
Total comprehensive revenue and expense for the year	(49,423)	(134,977)	(40,383)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	911	-	6,077
BoT Contribution to MoE Project	(6,807)	-	-
Equity at 31 December	1,965,480	1,920,128	2,020,799
Retained Earnings	1,965,480	1,920,128	2,020,799
Equity at 31 December	1,965,480	1,920,128	2,020,799

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

Buckland's Beach Primary School
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	183,499	224,090	73,836
Accounts Receivable	9	178,822	125,650	146,495
GST Receivable		7,751	16,462	8,408
Prepayments		18,379	26,295	16,895
Investments	10	549,069	500,000	676,511
Funds owed for Capital Works Projects	17	49,445	-	36,338
		986,965	892,497	958,483
Current Liabilities				
Accounts Payable	12	247,610	195,609	203,289
Borrowings	13	5,392	5,392	5,392
Revenue Received in Advance	14	11,500	27,792	80,127
Provision for Cyclical Maintenance	15	111,638	28,235	26,100
Finance Lease Liability	16	13,296	14,853	14,719
		389,436	271,881	329,627
Working Capital Surplus/(Deficit)		597,529	620,616	628,856
Non-current Assets				
Property, Plant and Equipment	11	1,411,282	1,422,542	1,526,946
		1,411,282	1,422,542	1,526,946
Non-current Liabilities				
Borrowings - Due beyond one year	13	5,392	5,392	10,784
Provision for Cyclical Maintenance	15	32,710	99,200	109,049
Finance Lease Liability	16	5,229	18,438	15,170
		43,331	123,030	135,003
Net Assets		1,965,480	1,920,128	2,020,799
Equity		1,965,480	1,920,128	2,020,799

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



Buckland's Beach Primary School
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		847,108	783,433	781,734
Locally Raised Funds		85,607	233,660	215,554
International Students		11,500	11,500	23,000
Goods and Services Tax (net)		657	-	8,053
Payments to Employees		(581,693)	(541,380)	(480,065)
Payments to Suppliers		(284,344)	(274,890)	(378,560)
Interest Paid		(1,688)	-	(1,691)
Interest Received		6,618	9,000	18,183
Net cash from/(to) Operating Activities		83,765	221,323	186,208
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	7,257
Purchase of Property Plant & Equipment (and Intangibles)		(66,387)	(57,600)	(250,773)
Proceeds from Sale of Investments		127,441	-	97,968
Net cash from/(to) Investing Activities		61,054	(57,600)	(145,548)
Cash flows from Financing Activities				
Furniture and Equipment Grant		911	-	6,077
Owners Contributions		(6,807)	-	-
Finance Lease Payments		(10,761)	-	(16,016)
Repayment of Loans		(5,392)	-	(5,392)
Funds Administered on Behalf of Third Parties		(13,107)	-	(11,860)
Net cash from/(to) Financing Activities		(35,156)	-	(27,191)
Net increase/(decrease) in cash and cash equivalents		109,663	163,723	13,469
Cash and cash equivalents at the beginning of the year	8	73,836	60,367	60,367
Cash and cash equivalents at the end of the year	8	183,499	224,090	73,836

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

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



Bucklands Beach Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 11.

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 lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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) Operating Lease Payments

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



e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements 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.

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 are depreciated over their estimated useful lives on a straight line 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	10 - 25 years
Furniture and Equipment	5 - 15 years
Information and Communication Technology	4 - 5 years
Motor Vehicles	3 years
Textbooks	3 years
Library Resources	12.5% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

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 entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

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



p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	599,271	583,470	552,284
Teachers' Salaries Grants	2,112,270	1,840,690	2,041,922
Use of Land and Buildings Grants	972,860	1,367,843	1,367,843
Other MoE Grants	253,518	216,963	229,450
Other Government Grants	4,109	-	-
	<u>3,942,028</u>	<u>4,008,966</u>	<u>4,191,499</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	90,730	115,000	93,988
Fees for Extra Curricular Activities	60,541	92,180	83,008
Fundraising & Community Grants	573	1,900	949
Other Revenue	1,328	24,580	3,132
	<u>153,172</u>	<u>233,660</u>	<u>181,077</u>
Expenses			
Extra Curricular Activities Costs	39,619	67,880	38,209
	<u>39,619</u>	<u>67,880</u>	<u>38,209</u>
<i>Surplus for the year Locally raised funds</i>	<u>113,553</u>	<u>165,780</u>	<u>142,868</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	1	1	1
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	11,500	11,500	11,500
Expenses			
Other Expenses	357	1,000	38
	<u>357</u>	<u>1,000</u>	<u>38</u>
<i>Surplus/(Deficit) for the year International Students</i>	<u>11,143</u>	<u>10,500</u>	<u>11,462</u>



5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	51,733	102,540	70,736
Information and Communication Technology	15,592	15,100	15,167
Library Resources	475	-	-
Employee Benefits - Salaries	2,540,672	2,251,744	2,378,084
Staff Development	28,799	43,000	26,146
	2,637,271	2,412,384	2,490,133

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,054	5,000	6,455
Board Fees	2,965	3,680	3,130
Board Expenses	1,683	2,000	2,711
Communication	5,565	4,000	4,540
Consumables	7,791	12,400	14,287
Operating Lease	21,260	34,046	21,260
Other	29,323	41,726	41,380
Employee Benefits - Salaries	95,305	70,022	96,142
Insurance	8,624	3,926	339
Service Providers, Contractors and Consultancy	9,218	10,000	8,103
	188,788	186,800	198,347

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	9,339	11,344	11,411
Cyclical Maintenance Provision	16,799	26,100	24,530
Grounds	9,173	13,000	13,465
Heat, Light and Water	21,643	28,181	25,957
Repairs and Maintenance	16,979	39,267	30,182
Use of Land and Buildings	972,860	1,367,843	1,367,843
Security	1,730	5,000	4,053
Employee Benefits - Salaries	44,435	44,304	44,021
Contractors & Consultants	43,818	45,000	42,050
	1,136,776	1,580,039	1,563,512

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	183,499	224,090	73,836
Cash and cash equivalents for Statement of Cash Flows	183,499	224,090	73,836

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

Of the \$183,499 Cash and Cash Equivalents \$1,806 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	(30)	3,456	2,240
Interest Receivable	1,086	2,359	1,062
Banking Staffing Underuse	11,325	-	-
Teacher Salaries Grant Receivable	166,441	119,835	143,193
	178,822	125,650	146,495

Receivables from Exchange Transactions	1,056	5,815	3,302
Receivables from Non-Exchange Transactions	177,766	119,835	143,193
	178,822	125,650	146,495

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	549,069	500,000	676,511
Total Investments	549,069	500,000	676,511

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	1,087,908	10,233	(26,697)	-	(78,774)	992,670
Furniture and Equipment	343,433	48,458	-	-	(35,971)	355,920
Information and Communication Technology	59,816	6,574	-	-	(22,582)	43,808
Leased Assets	20,211	4,084	-	-	(11,032)	13,263
Library Resources	15,578	1,122	-	-	(11,079)	5,621
Balance at 31 December 2021	1,526,946	70,471	(26,697)	-	(159,438)	1,411,282

The net carrying value of equipment held under a finance lease is \$13,263 (2020: \$20,211)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,859,020	(866,350)	992,670	1,875,483	(787,575)	1,087,908
Furniture and Equipment	677,525	(321,605)	355,920	629,067	(285,634)	343,433
Information and Communication Technology	385,940	(342,132)	43,808	379,365	(319,549)	59,816
Motor Vehicles	3,326	(3,326)	-	3,326	(3,326)	-
Textbooks	47,672	(47,672)	-	47,672	(47,672)	-
Leased Assets	105,354	(92,091)	13,263	121,292	(101,081)	20,211
Library Resources	128,715	(123,094)	5,621	127,592	(112,014)	15,578
Balance at 31 December	3,207,552	(1,796,270)	1,411,282	3,183,797	(1,656,851)	1,526,946

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	53,237	66,175	30,966
Accruals	24,380	6,800	24,190
Employee Entitlements - Salaries	166,441	119,835	143,193
Employee Entitlements - Leave Accrual	3,552	2,799	4,940
	247,610	195,609	203,289
Payables for Exchange Transactions	247,610	195,609	203,289
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	247,610	195,609	203,289

The carrying value of payables approximates their fair value.



13. Borrowings

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Loans due in one year	5,392	5,392	5,392
Loans due after one year	5,392	5,392	10,784
	<u>10,784</u>	<u>10,784</u>	<u>16,176</u>

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
FFPS Income in Advance	11,500	-	11,500
Other	-	27,792	68,627
	<u>11,500</u>	<u>27,792</u>	<u>80,127</u>

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	135,149	101,335	130,851
Increase to the Provision During the Year	21,022	26,100	24,530
Adjustment to the Provision	(4,223)	-	(20,232)
Use of the Provision During the Year	(7,600)	-	-
Provision at the End of the Year	<u>144,348</u>	<u>127,435</u>	<u>135,149</u>
Cyclical Maintenance - Current	111,638	28,235	26,100
Cyclical Maintenance - Term	32,710	99,200	109,049
	<u>144,348</u>	<u>127,435</u>	<u>135,149</u>

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	14,202	14,853	16,220
Later than One Year and no Later than Five Years	5,515	18,438	15,965
Future finance charges	(1,192)	-	(2,296)
	<u>18,525</u>	<u>33,291</u>	<u>29,889</u>
Represented by			
Finance lease liability - Current	13,296	14,853	14,719
Finance lease liability - Term	5,229	18,438	15,170
	<u>18,525</u>	<u>33,291</u>	<u>29,889</u>



17. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Window Replacement		(939)	939	-	-	-
Spouting 2018	212590	(1,416)	1,416	-	-	-
Replace Roofing & Spouting	213052	(31,238)	31,238	(6,807)	6,807	-
SIP Replace existing bell and paging system	234080	(2,745)	-	(37,424)	-	(40,169)
Flooding Incident	230421	-	9,306	(20,388)	-	(11,082)
Admin Block	225514	-	20,000	(18,194)	-	1,806
Totals		(36,338)	29,718	(49,632)	6,807	(49,445)

Represented by:

Funds Held on Behalf of the Ministry of Education	1,806
Funds Due from the Ministry of Education	(51,251)
	<u>(49,445)</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Window Replacement		9,814		(10,753)	-	(939)
Block 4 Refurbishment	212590	(6,926)	217,063	(322,599)	112,463	-
Spouting 2018	212590	390		(1,806)	-	(1,416)
Replace Roofing & Spouting	213052	(25,011)		(6,227)	-	(31,238)
SIP Replace existing bell and paging system	234080	-	-	(2,745)	-	(2,745)
Totals		(21,733)	217,063	(344,130)	112,463	(36,338)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal and Assistant Principal.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,965	3,130
<i>Leadership Team</i>		
Remuneration	383,395	354,454
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	386,360	357,584

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that met 4 and 4 times respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	0.00	2.00
110 - 120	2.00	0.00
	2.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$36,956 contract for the SIP Replace existing bell and paging system as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$40,169 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$32,967 contract for the Flooding Incident as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,306 has been received of which \$20,388 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$200,000 contract for the Admin Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,000 has been received of which \$18,194 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

Using SIP funding there are two projects budgeted for by the Board at present. They are modifications and refurbishment of admin and hall building. These projects are in their initial stages. Contracts for architectural services \$12,000 and project management of \$20,743 have been signed in February 2021.

The contract entered into on 16 December 2019 for work to be completed as part of the Capital Works Block 4 Refurbishment project, for \$308,621 plus GST is complete. This project and the roof replacement and spouting project are awaiting final sign off from the Ministry.

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers, EFTPOS Machine and Visitor Management system

	2021 Actual	2020 Actual
No later than One Year	\$ 10,534	\$ 22,936
Later than One Year and No Later than Five Years	3,161	13,695
Later than Five Years	-	-
	13,695	36,631



23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	183,499	224,090	73,836
Receivables	178,822	125,650	146,495
Investments - Term Deposits	549,069	500,000	676,511
Total Financial assets measured at amortised cost	<u>911,390</u>	<u>849,740</u>	<u>896,842</u>

Financial liabilities measured at amortised cost

Payables	247,610	195,609	203,289
Borrowings - Loans	10,784	10,784	16,176
Finance Leases	18,525	33,291	29,889
Total Financial Liabilities Measured at Amortised Cost	<u>276,919</u>	<u>239,684</u>	<u>249,354</u>

24. Events After Balance Date

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

25. Comparatives

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



26. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF BUCKLANDS BEACH PRIMARY SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 24 May 2022. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Responsibilities of the Board for the financial statements

The Board 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 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 school 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 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 is responsible for the other information. The other information comprises the Analysis of Variance Student Achievement Report 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 *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

Bucklands Beach Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Diana Haxton	Presiding Member	Elected	Sep 2022
Kelly Slater-Brown	Principal		
Grant Lowe	Parent Representative	Elected	Sep 2022
Kieran Turner	Parent Representative	Elected	Sep 2022
Henry Chiang	Parent Representative	Elected	Sep 2022
Claudette Weir	Parent Representative	Elected	Sep 2022
Carole Crompton	Staff Representative	Elected	Sep 2022

Bucklands Beach Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$6,049 (excluding GST). The funding was spent on sporting endeavours.

2021 Analysis of Variance Student Achievement Report

Context

Legislative Obligation: An analysis of variance is a statement in which your board provides an evaluation of progress you've made in achieving the aims and targets set out in your charter. It shows parents, whānau and your community the actions you've taken to achieve your aims and targets. It shows how successful these actions have been towards improving student achievement. The analysis of variance should also provide the basis for plans for the coming year**.*

Part One

Evaluation of Progress* - 2021 A Year of Major COVID Interruptions to Schooling

Like 2020, 2021 was an unprecedented year for teaching and learning. In fact, it was even more disruptive than the previous year. Two lockdowns early in Term 1 impacted teachers' ability to build personal and learning relationships, it meant they didn't have a chance to get to really know and understand their learners, and they kicked in before teachers had a chance to set up online learning platforms such as Google Classroom. Relationships had also not yet been established with whānau. Over 40% of our students speak a language other than English at home, which adds another layer of complexity, with limited translators to meet online. Then in Term 3, a major lockdown of three months was significant and impacted all students' learning and students' and staff wellbeing.

These lockdowns and subsequent absences for many students, who did not return from lockdown straight away or at all, impacted student learning in different ways:

- some students were unable to engage in online learning due to internet and/or device access, or having a shared device
- parent/caregiver support varied, e.g. work demands, lockdown location
- students with additional needs were not regularly receiving RTL, RTLIT or other supports that were in place
- a strong emphasis was placed on well being, reconnecting and spending time outside of the classroom as many students were anxious about returning to school and of catching covid.

While mid-year data student achievement data was collected and reported to parents and the Board, the school decided not to collect any data at the end-of-year, as it would be patchy and not useful to report against given the year of interruptions.

Impact of Attendance

Student achievement has been hugely impacted by student absences. When the school moved to Alert Level 3 on 17 November and students were able to return to school (the first time since 17 August), attendance was variable. The school focus was on wellbeing rather than academic testing, so no assessments were undertaken.

Engagement, Accessibility and Equity

There were varying levels of engagement with online learning and the paper learning packs (provided by the school) during the lockdown periods. Lots of families had two parents working, so seemed to leave students to get on more independently in the long lockdown period. Students mostly all turned up for the meets, but the amount of work and the quality of work produced declined the longer we were in lockdown, despite the teachers' working hard to keep students on track.

Most students had access to a device, though some families were sharing one device amongst many family members and/or were 'hot spotting' off a single phone. Some families chose for their child not to go on screens, or for their child to do different work for them from books.

Teaching assistants and our ESL teacher worked with a number of students. Some with little English did a completely different programme taken by the ESL teacher.

Teacher and teacher aide skill level to offer online learning has continued to grow and they were quick to teach each other new skills. Teachers did their best to provide interesting and engaging learning opportunities via daily plans and daily Google Meets. Teachers all did a daily Meet, staying on to teach individuals or small groups specific lessons. Teachers found any way possible to engage with students, including cooking classes together online and putting students in rooms to continue maths problem-solving.

Students' presence and engagement through Google Meet varied and this often depended on whether there was parent involvement. The staff worked hard to follow up where students were disengaged, however, if schoolwork was not a priority due to other family or work circumstances, then we worked within that arena.

Students fall behind the most with writing, which is the hardest for parents to teach and support with. The quality of the writing that students were submitting declined over the subsequent lockdowns.

Mathematics equity between boys and girls working above curriculum expectation

By mid-year 2021, we had met the target of gaining equity between boys and girls working above the expected standard in mathematics. Until we have all students back and school and can assess them, we are unsure if this is still the case. There was an emphasis put on using mixed experience problem solving groups as a pedagogical approach and a lot of work on building a culture where all students' contributions are valued and valuable. The emphasis was on setting up the right classroom culture based on the work of Jo Boaler. The pedagogical approach soon flowed into other learning areas. Two opt in additional maths problem solving groups were run for the middle and senior school. Students who showed a passion for working this way were encouraged to attend and students were also able to put themselves into the group. The discourse during the sessions was mathematically focused and impressive. Sadly, as covid hit, these groups were unable to continue, however the approach was woven through online work. One teacher trialled putting students into different virtual rooms to work together on a problem, but it was very difficult to navigate around the multiple groups and have them share back. A number of staff meetings were taken earlier in the year, using the staff to model different ideas to take back into the classroom. The staff appreciated the hands-on nature of the meetings and having ideas that they could take straight back to class and trial.

To accelerate the learning of those Māori and Pasifika students who are currently working below or well below curriculum expectation in reading

Similarly, we were able to accelerate most Māori and Pasifika target students in the first half of the year with their reading. Those who didn't make accelerated progress were referred for further testing to help identify specific learning difficulties and required additional support from outside agencies and within the school. There was varied uptake of online learning due to shy personalities who found the online experience confronting, a very busy solo parents with multiple children, who chose to use the time to give her whānau different learning experiences given the demand on her time and others did join in and do the best they could. Teacher aide time was allocated to some students for additional one on one time online, with varied uptake. Teachers took part in PD about the Treaty of Waitangi and a Te Reo tutor was employed across the school, however, she could no longer teach when went into lockdown as she had her own whānau and health issues to attend to.

Increase the representative views of our community

An evening was held to collect the representative views of our Māori and Pasifika whānau and Chinese whānau. This was very well attended and was by far our most successful evening yet in terms of connecting

with the majority of our whānau and hearing their collective vision for their children. Teachers also collected a range of feedback on our online learning programme. We consulted on our health curriculum, where we heard from over one hundred of our families. Students were surveyed from years 4 - 6 to seek their feedback about their school experience and well being. This was part of a wider collection of data across our kāhui ako. An online Google Meet was held before the return to school in November and attended by over 100 parents.

Part Two

🌐 Teaching and Learning - Plans for 2022

The Strategic Plan has been updated for 2022. The Strategic/Charter Goals which the Board wrote in 2020 remain relevant and are still aspirational targets for our learners. Furthermore they are aligned with the Te Ara Bucklands Beach Kāhui Ako goals. As we are still gathering data as students return, the targets below are not yet quantified in numbers, but will be in the strategic plan.

Accelerate the progress of priority students.

Build cultural understanding, developing and embedding culturally responsive practice to align ourselves with Te Tiriti o Waitangi principles.

Accelerate the progress of Māori and Pasifika students achieving **below** or **well below** the expected level in writing and maths.

Deliberate Acts for Improvement

- Use the Whānau Education Action Planner to set goals, develop a plan collaboratively with whānau and build relationships.
- Engage the Māori and Pasifika parents and find out what they view as success.
- Deliberate acts of teaching
- Look for extra teaching opportunities such as MST for students to be involved with.
- Build links between the kāhui ako and Te Whare Matariki.
- Engage the Pasifika parents as to what they view as success.
- Use the feedback from the analysed Māori / Pasifika student voice e.g. a chance to work in groups frequently, establishing good relationships, bringing Māori / Pasifika culture into the classroom everyday, using special occasions such as Matariki as a basis for classwork
- Increase staff Te Reo and tikanga through being actively involved in lessons - an online programme to be selected, Principal participating in He Ringa Atawahai to be able to lead learning and build connections with other Tūmuaki..
- Increase the profile of Pasifika culture through songs, greetings etc.
- Continue with the tuakana teina groups, and look for ways to extend this.
- Whole school visits the marae in term 4, to learn and understand protocols, as well as to experience cultural activities.

For teachers' pedagogical approaches to enable students to develop their 'human' skills (eg creativity, problem solving), discover their strengths, passions and individuality.

- Students have an increased understanding and development of the human skills
- Students will understand how they learn best, appreciate and understand their own and others' diversity and feel like a valued member of the school.
- Students will learn skills to self regulate and to build resilience through challenges such as switching between learning at school and online, which will result in ncreased student reported scores around well-being in the school survey completed recently at years 4 and 6 for the kāhui ako.

Deliberate Acts for Improvement

- Implement PB4L tier 2 to understand and support challenging tier 2 behaviour
- PD for teachers on how to teach the human skills, and how this looks across the curriculum.
- The concept of human skills introduced in assembly, and referred to across the year.
- Ongoing focus of resilience skills to be taught and reminded over the year.
- Parent evening for kāhui ako looking at how these skills can be reinforced at home
- Pause, Breathe, Smile, Circle Time, PB4L introduced to new teachers, and refreshed for existing teachers.
- SLT to investigate ways to report and assess human skills as part of Project Based Learning (put on hold due to Covid last year)
- Other strategies to come through the kāhui ako strategic plan, which is still being put together.
- Look at our own strengths and well being. Set a well being goal and have accountability partners to check in with. (Understanding of self to help teach students same concepts)
- Purchase and sharing of wellbeing resources for staff to read and upskill

For 90% of students to at or above in writing

Deliberate Acts for Improvement

- Explicit teaching of writing strategies.
- PD to remind existing staff and share ideas with newer staff.
- ESOL teacher to take some PLD sessions on using oral language for writing.
- Use E-asttle to identify areas of writing that staff need to focus on.
- Use a variety of writing genres using a UDL approach, so all students can achieve in writing.
- Explore and explicitly teach how to use further writing supports for those who are struggling to get their ideas down.

● Conclusions and Next Steps

- This is an unprecedented year and therefore a drop in student achievement is not unexpected
- Most students missed over three months of school due to lock downs, many of our at-risk students missed more school as they did not return straight after lockdowns
- Going forward improving student well-being in the first instance, followed by access to digital learning is vital
- Striving to meet the targets remains our goal
- The achievement of Māori and Pasifika students in all areas remains a key goal
- The children who are currently below will continue to be closely monitored by staff and receive additional support