

Bayview School

Annual Report for the year ended 31 December 2019

Ministry Number:	1222
Principal:	Diane Raynes
School Address:	60 Bayview Road, Glenfield, Auckland
School Postal Address:	60 Bayview Road, Glenfield, Auckland
School Phone:	09 444 2222
School Email:	office@bayview.school.nz
Service Provider:	Edtech Financial Services Ltd

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term Expired/ expires
Dan Hikuroa	Chairperson	Elected June 2019	Research Director	1/06/2022
James Cosslett	Parent Rep.	Elected June 2019	Project Manager	1/06/2022
Danielle Grant	Parent Rep.	Electd June 2019	Community Bd Rep	1/06/2022
Michelle Webb-Atkinson	Parent Rep.	Elected June 2016	Administrator	1/06/2019
Victoria Anderson	Parent Rep.	Elected June 2016	Mother	1/06/2019
Darren Stott	Parent Rep.	Elected June 2016	Company Director	1/06/2019
Brad Norman	Parent Rep.	Elected June 2019	Director	1/06/2022
Sifa Matasifa	Parent Rep.	Elected June 2019	Teacher Aide	1/06/2022
Taryn Hoffmann	Staff Rep.	Elected June 2019	Teacher	1/06/2022
Diane Raynes	Principal	Appointed March 2007		

Bayview School

Annual Report

For the year ended 31 December 2019

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Bayview School
Statement of Responsibility
For the year ended 31 December 2019

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.

BRADLEY NORMAN

Full Name of Board Chairperson



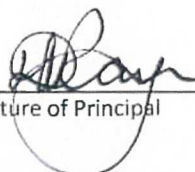
Signature of Board Chairperson

28 May 2020

Date:

DIANE RAYNES

Full Name of Principal



Signature of Principal

28 May 2020

Date:

Bayview School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	3,389,079	2,989,992	3,232,812
Locally Raised Funds	3	205,653	92,000	118,794
Interest Income		22,088	10,000	19,626
		<hr/> 3,616,820	<hr/> 3,091,992	<hr/> 3,371,232
Expenses				
Locally Raised Funds	3	106,939	17,700	71,833
Learning Resources	4	1,939,288	1,708,603	1,719,444
Administration	5	127,816	118,789	134,874
Finance		10,971	8,268	12,755
Property	6	1,253,241	1,105,133	1,216,578
Depreciation	7	100,064	80,673	100,712
Loss on Disposal of Property, Plant and Equipment		2,716	-	42
		<hr/> 3,541,035	<hr/> 3,039,166	<hr/> 3,256,238
Net Surplus for the year		75,785	52,826	114,994
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> 75,785	<hr/> 52,826	<hr/> 114,994

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

Bayview School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		907,180	907,180	753,280
Total comprehensive revenue and expense for the year		75,785	52,826	114,994
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,097	-	38,906
Equity at 31 December	24	992,062	960,006	907,180
Retained Earnings		992,062	960,006	907,180
Equity at 31 December		992,062	960,006	907,180

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.

Bayview School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	309,839	22,165	9,742
Accounts Receivable	9	127,753	105,700	174,704
GST Receivable		11,944	13,000	13,187
Prepayments		17,633	9,500	9,669
Inventories	10	5,758	4,400	4,436
Investments	11	629,383	720,000	616,213
		<u>1,102,310</u>	<u>874,765</u>	<u>827,951</u>
Current Liabilities				
Accounts Payable	13	151,345	120,000	120,680
Borrowings - Due in one year	14	6,746	6,746	-
Revenue Received in Advance	15	78,616	20,000	30,147
Provision for Cyclical Maintenance	16	281,669	227,381	-
Finance Lease Liability - Current Portion	17	42,520	28,072	40,419
Funds Held for Capital Works Projects	18	1,634	-	779
		<u>562,530</u>	<u>402,199</u>	<u>192,025</u>
Working Capital Surplus/(Deficit)		<u>539,780</u>	<u>472,566</u>	<u>635,926</u>
Non-current Assets				
Property, Plant and Equipment	12	516,088	523,238	493,710
		<u>516,088</u>	<u>523,238</u>	<u>493,710</u>
Non-current Liabilities				
Borrowings	14	25,296	25,297	-
Provision for Cyclical Maintenance	16	-	-	189,484
Finance Lease Liability	17	38,510	10,501	32,972
		<u>63,806</u>	<u>35,798</u>	<u>222,456</u>
Net Assets		<u>992,062</u>	<u>960,006</u>	<u>907,180</u>
Equity	24	<u>992,062</u>	<u>960,006</u>	<u>907,180</u>

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

Bayview School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		682,454	633,426	590,662
Locally Raised Funds		262,709	91,241	135,434
Goods and Services Tax (net)		1,243	187	11,309
Payments to Employees		(144,414)	(149,165)	(115,573)
Payments to Suppliers		(424,546)	(347,953)	(366,134)
Cyclical Maintenance Payments in the year		(2,356)	-	-
Interest Paid		(10,971)	(8,268)	(12,755)
Interest Received		24,673	10,497	16,244
Net cash from Operating Activities		388,792	229,965	259,187
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(2,716)	-	(42)
Purchase of PPE (and Intangibles)		(80,119)	(250,085)	(34,680)
Purchase of Investments		(13,170)	-	(158,725)
Proceeds from Sale of Investments		-	(103,787)	-
Net cash from Investing Activities		(96,005)	(353,872)	(193,447)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,097	-	38,906
Finance Lease Payments		(34,684)	105,066	(43,299)
Painting Contract Payments		-	-	(22,644)
Loans Received / Repayment of Loans		32,042	32,043	-
Funds Held for Capital Works Projects		855	(779)	(60,735)
Net cash from Financing Activities		7,310	136,330	(87,772)
Net increase/(decrease) in cash and cash equivalents		300,097	12,423	(22,032)
Cash and cash equivalents at the beginning of the year	8	9,742	9,742	31,774
Cash and cash equivalents at the end of the year	8	309,839	22,165	9,742

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

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Bayview 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.

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.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

Inventories

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

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.

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

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.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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 \$250 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.

Bayview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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:

Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

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.

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.

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.

Revenue Received in Advance

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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).

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.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings 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.

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 not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	549,455	529,815	544,038
Teachers' Salaries Grants	1,778,923	1,500,000	1,622,398
Use of Land and Buildings Grants	986,693	915,557	988,233
Resource Teachers Learning and Behaviour Grants	1,318	500	423
Other MoE Grants	70,081	44,120	69,122
Other Government Grants	2,609	-	8,598
	3,389,079	2,989,992	3,232,812

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	28,550	31,000	30,533
Activities	116,204	46,300	66,976
Trading	18,420	13,500	19,372
Fundraising	42,479	1,200	1,913
	205,653	92,000	118,794
Expenses			
Activities	83,996	6,700	53,717
Trading	15,297	11,000	18,116
Fundraising (Costs of Raising Funds)	7,646	-	-
	106,939	17,700	71,833
Surplus/ (Deficit) for the year Locally Raised Funds	98,714	74,300	46,961

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	74,365	76,760	48,600
Information and Communication Technology	-	-	888
Library Resources	1,010	4,750	1,168
Employee Benefits - Salaries	1,827,353	1,548,793	1,633,631
Staff Development	36,560	78,300	35,157
	1,939,288	1,708,603	1,719,444

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,666	6,472	6,472
Board of Trustees Fees	4,765	3,500	4,100
Board of Trustees Expenses	6,552	11,310	3,828
Communication	6,000	4,900	4,405
Consumables	10,936	16,100	37,414
Other	24,193	12,361	12,123
Employee Benefits - Salaries	55,904	50,878	53,389
Insurance	7,532	8,000	7,983
Service Providers, Contractors and Consultancy	5,268	5,268	5,160
	<u>127,816</u>	<u>118,789</u>	<u>134,874</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,660	9,400	7,512
Consultancy and Contract Services	39,780	39,780	38,082
Cyclical Maintenance Expense	94,541	16,000	51,178
Grounds	23,985	18,450	26,906
Heat, Light and Water	20,409	25,500	21,218
Rates	96	120	88
Repairs and Maintenance	32,198	20,895	24,736
Use of Land and Buildings	986,693	915,557	988,233
Security	3,647	10,675	7,692
Employee Benefits - Salaries	42,232	48,756	50,933
	<u>1,253,241</u>	<u>1,105,133</u>	<u>1,216,578</u>

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

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	8,152	6,323	8,152
Furniture and Equipment	41,602	26,767	42,475
Information and Communication Technology	3,954	14,060	7,019
Leased Assets	43,085	31,073	39,884
Library Resources	3,271	2,450	3,182
	<u>100,064</u>	<u>80,673</u>	<u>100,712</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	184,184	21,465	9,087
Bank Call Account	455	500	455
Short-term Bank Deposits	125,000	-	-
Cash and cash equivalents for Cash Flow Statement	309,839	22,165	9,742

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

Of the \$184,839 Cash and Cash Equivalents, \$1,634 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	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,501	700	10,088
Receivables from the Ministry of Education	-	-	23,516
Interest Receivable	4,912	7,000	7,497
Bank Staffing Underuse	-	-	35,475
Teacher Salaries Grant Receivable	121,340	98,000	98,128
	127,753	105,700	174,704
Receivables from Exchange Transactions	6,413	7,700	17,585
Receivables from Non-Exchange Transactions	121,340	98,000	157,119
	127,753	105,700	174,704

10 Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,059	2,400	2,453
School Uniforms	3,699	2,000	1,983
	5,758	4,400	4,436

11 Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	629,383	720,000	616,213
Total Investments	629,383	720,000	616,213

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	244,568	-	-	-	(8,152)	236,416
Furniture and Equipment	155,556	65,446	(441)	-	(41,602)	178,959
Information and Communication Technology	6,092	2,430	-	-	(3,954)	4,568
Leased Assets	65,219	54,455	(3,338)	-	(43,085)	73,251
Library Resources	22,275	3,986	(96)	-	(3,271)	22,894
Balance at 31 December 2019	493,710	126,317	(3,875)	-	(100,064)	516,088

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	326,092	(89,676)	236,416
Furniture and Equipment	407,444	(228,485)	178,959
Information and Communication Technology	29,762	(25,194)	4,568
Leased Assets	182,207	(108,956)	73,251
Library Resources	79,534	(56,640)	22,894
Balance at 31 December 2019	1,025,039	(508,951)	516,088

The net carrying value of equipment held under a finance lease is \$73,251 (2018: \$65,219).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	252,720	-	-	-	(8,152)	244,568
Furniture and Equipment	168,452	29,579	-	-	(42,475)	155,556
Information and Communication Technology	11,551	1,560	-	-	(7,019)	6,092
Leased Assets	72,236	32,867	-	-	(39,884)	65,219
Library Resources	21,657	3,842	(42)	-	(3,182)	22,275
Balance at 31 December 2018	526,616	67,848	(42)	-	(100,712)	493,710

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	326,092	(81,524)	244,568
Furniture and Equipment	381,968	(226,412)	155,556
Information and Communication Technology	32,084	(25,992)	6,092
Leased Assets	139,884	(74,665)	65,219
Library Resources	75,877	(53,602)	22,275
Balance at 31 December 2018	955,905	(462,195)	493,710

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,149	8,000	7,942
Accruals	4,966	5,000	4,872
Employee Entitlements - Salaries	121,847	98,000	98,623
Employee Entitlements - Leave Accrual	11,383	9,000	9,243
	<u>151,345</u>	<u>120,000</u>	<u>120,680</u>
Payables for Exchange Transactions	151,345	120,000	120,680
	<u>151,345</u>	<u>120,000</u>	<u>120,680</u>

The carrying value of payables approximates their fair value.

14 Borrowings

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Due in One Year	6,746	6,746	-
Due Beyond One Year	25,296	25,297	-
	<u>32,042</u>	<u>32,043</u>	<u>-</u>

The school has borrowings at 31 December 2019 of \$32,042, (31 December 2018:nil). This loan is from the Energy Efficiency and Conservation Authority (EECA) for the purpose of assisting government and local government funded organisations to take measures to reduce their energy expenditure. The loan is unsecured, interest is nil per annum and the loan is payable with interest in equal quarterly instalments of \$1,686.

15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	78,616	20,000	30,147
	<u>78,616</u>	<u>20,000</u>	<u>30,147</u>

The school would like to acknowledge the receipt of \$75,000 from the Lion Foundation to be spent on the installation of a new playground. The school would also like to acknowledge the receipt of \$2,000 from the Bayview Community Centre as contribution towards the cost of the playground rebuild.

16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	189,484	189,484	149,433
Increase/(decrease) to the Provision During the Year	94,541	16,000	51,178
Use of the Provision During the Year	(2,356)	21,897	(11,127)
Provision at the End of the Year	<u>281,669</u>	<u>227,381</u>	<u>189,484</u>
Cyclical Maintenance - Current	281,669	227,381	-
Cyclical Maintenance - Term	-	-	189,484
	<u>281,669</u>	<u>227,381</u>	<u>189,484</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for teachers laptops, computer equipment, photocopier, projectors and Smart Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	50,729	28,072	48,687
Later than One Year and no Later than Five Years	42,290	10,501	36,197
	<u>93,018</u>	<u>38,573</u>	<u>84,884</u>

18 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 Contribution/ (Write-off to R&M)	Closing Balances \$
Carpet Replacement	<i>In progress</i>	779	3,632	2,206	-	2,205
Fire & Security System	<i>In progress</i>	-	-	571	-	(571)
Totals		<u>779</u>	<u>3,632</u>	<u>2,777</u>	<u>-</u>	<u>1,634</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

2,205
(571)
<u>1,634</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Roofing Upgrade	<i>Completed</i>	30,111	-	30,111	-	-
Drainage Project	<i>Completed</i>	-	1,756	1,756	-	-
Toilet Upgrade	<i>Completed</i>	31,403	-	31,403	-	-
H14 Toilet Upgrade	<i>Completed</i>	-	20,449	20,449	-	-
Bell System	<i>Completed</i>	-	5,007	5,007	-	-
Carpet Replacement	<i>Completed</i>	-	48,483	47,704	-	779
Heat Pump Replacement	<i>Completed</i>	-	33,377	33,377	-	-
Totals		<u>61,514</u>	<u>109,072</u>	<u>169,807</u>	<u>-</u>	<u>779</u>

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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 \$
<i>Board Members</i>		
Remuneration	4,765	4,100
Full-time equivalent members	0.13	0.13
<i>Leadership Team</i>		
Remuneration	252,865	243,622
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	257,630	247,722
Total full-time equivalent personnel	2.13	2.13

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
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
	1	1

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

21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets as 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 exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

23 Commitments

(a) Capital Commitments

The Board is committed to spend \$108,233 for the installation of the new playground. The playground has been completed in February 2020.

(Capital commitments as at 31 December 2018: nil)

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:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	309,839	22,165	9,742
Receivables	127,753	105,700	174,704
Investments - Term Deposits	629,383	720,000	616,213
Total Financial assets measured at amortised cost	1,066,975	847,865	800,659
Financial liabilities measured at amortised cost			
Payables	151,345	120,000	120,680
Borrowings - Loans	32,042	32,043	-
Finance Leases	81,030	38,573	73,391
Total Financial Liabilities Measured at Amortised Cost	264,417	190,616	194,071

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. 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 allowance is not trivial.

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

28 Comparatives

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

Analysis of Variance 2019 - Bayview School

For the 2019 school year Bayview School had two targets:

1. Hauora - Bayview Kids are able to make a positive difference (contribution) in their world through knowing, sharing and developing their strengths.
2. Oral Language - Students in Year 1 will have improved oral language skills through a focus on explore based learning over the year.

The analysis for these targets is attached.

Accelerated Progress:

Achievement can be considered accelerated when a student makes more than one year's progress over a year on a trajectory that will indicate they are achieving at or above the standard at the end of year 6 or sooner.

Number of students who have made accelerated progress during 2019:

Year level	Reading	Writing	Maths
1	10	3	15
2	18	3	1
3	16	4	7
4	23	25	15
5	16	6	12
6	8	7	10
Total	91	48	60

Achievement:

Writing	Number of students at or above expected level	Percentage	Reading	Number of students at or above expected level	Percentage	Maths	Number of students at or above expected level	Percentage
All students	284/403	70.47%	All students	301/403	74.69%	All students	317/403	78.66%
Maori	29/49	59.18%	Maori	35/50	70%	Maori	37/50	74%
Pasifika	24/35	68.57%	Pasifika	27/35	77.14%	Pasifika	27/35	77.14%
Girls	148/184	80.43%	Girls	153/184	83%	Girls	139/184	75.54%
Boys	136/219	62%	Boys	148/220	67.3%	Boys	178/221	80.6%

As a result of our 2019 student achievement data we will have three targets in 2020:

1. **Hauora** - Bayview learners are able to make a positive difference (contribution) in their world through knowing, sharing and developing their strengths.
2. All students will make progress in **reading** with 90% of Year 6 students being at or above the expected level and 65% of Year 1/2 students.
3. All students will make progress in **writing** with 85% of Year 6 students being at or above the expected level.

Hauora

School Name:	Bayview School	School Number:	1222
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Strategic Aim:	<p>Staff, Students and community will understand the importance of wellbeing in supporting successful academic outcomes.</p> <p>Our vision - Kahui Ako</p> <p>Every school community (staff, students and whanau) is supported in developing a range of tools and strategies to help individuals feel safe, connected, valued and resilient. This will encompass all aspects of Hauora (mental and emotional health, family health, physical health and spiritual health) for all to flourish and lead a purposeful life.</p>
Annual Aim:	Continue to embed well being/Hauora across the whole school to raise awareness and develop strategies which will have an impact in raising student achievement.
Target:	Bayview Kids are able to make a positive difference (contribution) in their world through knowing, sharing and developing their strengths.
Baseline Data:	<p>Progress aspirations - Kahui Ako. NZCER data across Kahui Ako</p> <p>https://docs.google.com/document/d/1DcPooNik3hFNSJt0mp9cdLxP0HBHVqEvfWV5Ollouil/edit - progress aspirations</p> <p>https://docs.google.com/spreadsheets/d/1kF_YawVHhKHgdUMnquOZvKLCVfcWmwhU/edit#gid=30713319</p> <p>NZCER 2019 data- Bayview Primary</p> <ul style="list-style-type: none"> 2019 NZCER survey https://drive.google.com/drive/folders/1Mb4fd1fS-PjF9US5KoX3vrTcQl8GCvS6 Analysis of NZCER survey 2019 https://docs.google.com/document/d/1ugLcrWr50ycVzxGT-se4w3FWWWm7VO9sgDfPUUc4oK68/edit Well being timeline https://docs.google.com/document/d/1U-9sNwssEBIsqEGfhbdZEqsvchGaPrSNe0DjntkZVi4/edit

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>
<ul style="list-style-type: none"> Warm fuzzies in the staffroom # oneworld Health and Wellbeing staff meetings once a term Mental health first aid training - Mindwell EAP Lynley Forde - 2 flourish NZCER surveys Shelley/Nathan - Positive Education Conference Charter goal Kahui ako area of focus 	<ul style="list-style-type: none"> A shift in the way students view their strengths and the strengths of others A shared language among staff and students around personal wellbeing and strengths Staff accessing EAP for support Staff feeling as though they are being listened to and steps put in place to promote personal well being A deeper understanding of recognising/identifying when staff or students may need extra support A greater sense of belonging and knowledge around 'who am I' who are we' 	<ul style="list-style-type: none"> Explicit teaching of the character strengths both among staff and students Character strengths being integrated across everything we do and through the whole school production Staff feeling supported with their own well being and having access to outside agencies. 	

<ul style="list-style-type: none"> • ISL for Well being - Alyssa • Appraisal check in's - one on one • One to one well being check in with Di • Production - focus wellbeing • Targeted staff members - regular check in's • PLG meetings around wellbeing • DP personal goal around wellbeing - start each meeting with wellbeing focus, FB communication with the community • Yoga with staff during lunch times • Staff morning teas/social events • Staff touch team • Token boxes • Survey community around health and wellbeing • Breakfast club • Ara Simmons - contact/look into her newsletters at the resource section • Parent evening meetings - Kathryn Berkett/Lynley Forde • BOT - budget for wellbeing • Offsite meetings • School breakfasts • Wellbeing conference - Alyssa • Extra day release term 4 • Signed up to 'calm school initiative' term 3 • Mental Health Awareness week - signed up 	<ul style="list-style-type: none"> • A feeling of respect and support <p>NZCER survey analysis</p> <p><u>Aggressive student culture</u></p> <ul style="list-style-type: none"> • 37% of students say they are being teased/name called in a mean way - weekly/daily • 23% of students say they are bullied weekly/daily (90% of students said they know that it's not ok to be a bully) • 95% of students agree/strongly agree that at school they are taught what to say or do if other children are being mean or bullying them <p><u>Pro-social student culture and strategies</u></p> <ul style="list-style-type: none"> • 75% of Bayview students say they treat each other with respect (Kahui Ako average 75%) • 87% of students agree/strongly agree that they stand up for other children if someone is mean to them (Kahui Ako average 78%) • 80% of students agree/strongly agree that they can ask teachers for help. <p><u>School-wide climate and practices</u></p> <ul style="list-style-type: none"> • 94% of students agree/strongly agree that they belong at school • 69% of students agree/strongly agree that teachers are interested in culture/family background • 71% agree/strongly agree that everyone knows the school rules about behaviour • 78% agree/strongly agree that our school values are important <p><u>Teaching and learning</u></p> <ul style="list-style-type: none"> • 92% agree/strongly agree that at school they are taught to think about other people's feelings (Separate teacher survey - 28% increase in teacher perception of character strengths enabling positive student interaction) • 85% agree/strongly agree that at school they are taught to manage their feelings (separate teacher survey - 29% increase in teacher perception in 4 months of the character strengths supporting students to manage their behaviour) <p><u>Community partnerships</u></p>	<ul style="list-style-type: none"> • Mindwell training allowed teachers a deeper insight into monitoring their own and others well being. 	<p>NZCER survey analysis</p> <p><u>Aggressive student culture</u></p> <ul style="list-style-type: none"> • Teaching opportunity around positive opposite behaviour. • Building resilience around what students see as 'mean words' 'bullying' <p><u>School-wide climate and practices</u></p> <ul style="list-style-type: none"> • Understanding of the word 'rules' can we ask this question differently?
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	<ul style="list-style-type: none"> 88% of students agree/strongly agree that they feel safe when going to or from school 95% of students agree/strongly agree that parents/whanau always feel welcome at school (Kahui Ako average 92%) 81% agree/strongly agree that in the area they live, people get on with each other 43% increase over 12 months in teacher perception around the character strengths supporting communication with whanau 	<u>Community partnerships</u> <ul style="list-style-type: none"> Learning opportunities to connect with the community/whanau Student led developments around Kaitiakitanga within the community
Planning for next year: <ul style="list-style-type: none"> Using the whole school concept of Kaitiakitanga to continue to integrate and further embed wellbeing strategies across the school community for students, staff, whanau. <p>How will we know we have achieved this:</p> <ul style="list-style-type: none"> NZCER indicators - increases in pro-social, decreases in the bullying behaviours Positive shift/increase in data collated from own wellbeing surveys Developed our own hub of resources that are co-constructed for us, by us 		

Oral language

School Name:	Bayview School	School Number:	1222
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Strategic Aim:	<ul style="list-style-type: none"> Oral language will be a major focus at Year 1 to build strong oral language skills.
Annual Aim:	<ul style="list-style-type: none"> Teachers have developed a robust classroom programme that supports the development of oral language of all children in year 1
Target:	<ul style="list-style-type: none"> Students in Year 1 will have improved oral language skills through a focus on explore based learning over the year.
Baseline Data:	<p>Oral language data - beginning test https://docs.google.com/document/d/1it3frNboIneVJNHC-XPkAyqMoU9KUkY5hDBhNrSKqFs/edit</p> <p>Oral language data - end test https://docs.google.com/document/d/1U4hAHnGI4laqN_b5zwlvhonvSEltT8PQPuSiJvC1Z1Q/edit</p> <p>41 children tested in Term 1 23 children identified as target group - 56% working below expectations</p>

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>
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<ul style="list-style-type: none"> • Oral language test completed for a group of year 1 students • Target group identified from the results of the first oral language test • Target children were tracked throughout the year and 2 more test were given • Teachers spent time in their classroom programmes to develop oral language skills • Using a play based learning approach in year 1 classrooms • Teachers focused on teaching specific skills that helped children develop their oral language • Oral language activities were looked at from the oral language book by Sheena Cameron • Talking in sentences was introduced to the children and teachers modelled this skill for children • Picture of the day was introduced to help promote discussion between the children 	<ul style="list-style-type: none"> • By the end of term four: 22 children from the target group had met our expectations and 1 was still developing • After focussing on oral language throughout the year we noticed that the children had developed their oral language skills. • We noticed that the children were beginning to speak in sentences more confidently and were beginning to elaborate their ideas. • The play based approach has helped develop our children's vocabulary and knowledge of different topics through working together and sharing ideas. • Using the picture of the day has also helped to deepen the discussions that were happening with the children. • Throughout the year we noticed that our target children had made great improvements between the oral language test given • Even the ESOL children identified in the target group were developing their speaking skills through the programme we put into place 	<ul style="list-style-type: none"> • Teachers were focussed on developing the oral language of our year 1 children • Teachers understood the importance of developing these skills and how this impacts reading and writing • Having readings provided helped develop teachers understanding of the importance of develop oral language in the early years of primary • Tracking the progress throughout the year helped us identify any gaps that needed filling and any specific teaching we needed to do • Having support from oral language experts (Jo Williams) enabled us to have a clear understanding and view of how we wanted to approach oral language in our year 1 classes 	<ul style="list-style-type: none"> • Continue to track our target children in year 2 • Work with Del Costello to continue to improve our practices in teaching oral language • Create expectations around teaching oral language at Bayview • Work with the year 1 teachers of 2020 to ensure oral language is being taught effectively in our classes
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Planning for next year:

<https://drive.google.com/drive/my-drive>

2019

Summary Report for Bayview Primary

DATE	SPORT	Hours received	Students	Brief description	Opportunity taken up by.
Term 1, 2019	HiHa dance fitness	12 hours	1 taster for each student	Coordinated dance fitness programme	Y1-6
Term 1, 2019	CAMP	4 days	supported camp fee for 15 students	4 days of outdoor education at Camp Adair Hunua	Y5/6
Term 1 2019	Cluster contribution			Contribution per school of \$250 to support cluster sports	Y1-6
Term 2, 2019	Rippa rugby tournament	1 day	53 students	Rippa tournament across North Shore schools	Y4-6
Term 2 2019	Cluster sports day	1 day	40 students	Netball Hockey Touch teams involved	Y5/6
Term 2 2019	Netball	1 day	1 team	Netball field day run by North Harbour Netball	Y5/6 team
Term 3 2019	Rippa rugby tournament	1 day	53 students	Rippa tournament across North Shore schools	Y4-6
Term 3 2019	Interschool cross country	1 day	16 students	Interschool cross country competition	8 years - 11 years
Term 3 2019	Rippa rugby tournament	1 day	53 students	Rippa tournament across North Shore schools	Y4-6
Term 4 2019	Basketball	5 days	Y4-6	Learning the basics of basketball with the Breakers.	Y4-6
Term 4 2019	Cricket	1 day	Y4-6	Cricket taster day	Y4-6
Term 4 2019	Football	1 day	Y1-6	Football taster day	Y1-6
Term 4 2019	Rippa rugby	2 days	Y1-6	Rippa rugby taster days	Y1-6
Term 4 2019	Gymnastics	2 days	20 students	Gymnastics zone day	Y1-6
Term 4 2019	Athletics	1 day	50 students	Cluster athletics day	year olds - 11 year olds
				Total kiwisport fund for 2019	\$5660.32
				Total expenditure for 2019	\$6,108.02

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

The Auditor-General is the auditor of Bayview School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO New Zealand, 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 18, 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 28th 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 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.

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the 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.



Blair Stanley
Partner
BDO New Zealand
On behalf of the Auditor-General
Auckland, New Zealand