

Bayview School

Annual Report for the year ended 31 December 2020

| | |
|-------------------------------|--|
| Ministry Number: | 1222 |
| Principal: | Diane Raynes |
| School Address: | 60 Bayview Road, Auckland |
| School Postal Address: | 60 Bayview Road, North Shore City 0629 |
| School Phone: | 09-4442222 |
| School Email: | office@bayview.school.nz |
| Service Provider: | Edtech Financial Services Ltd |

BAYVIEW SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2020

| Name | Position | How position on Board gained | Term expires |
|----------------|--------------------------|------------------------------|--------------|
| Dan Hikuroa | Parent Rep./Deputy Chair | Elected June 2019 | Jun-22 |
| James Cosslett | Parent Rep/Property | Elected June 2019 | Jun-22 |
| Danielle Grant | Parent Rep. | Elected June 2019 | Jun-22 |
| Brad Norman | Parent Rep/Chairperson | Elected June 2019 | Jun-22 |
| Sifa Matasifa | Parent Rep. | Elected June 2019 | Jun-22 |
| Taryn Hoffmann | Staff Rep. | Elected June 2019 | Jun-22 |
| Diane Raynes | Principal | Appointed Mar 2007 | |

Bayview School

Annual Report

For the year ended 31 December 2020

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Bayview School
Statement of Responsibility
For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

BRADLEY NORMAN

Full Name of Board Chairperson



Signature of Board Chairperson

31 May 2021

Date:

DIANE RAYNES

Full Name of Principal



Signature of Principal

31 May 2021

Date:

Bayview School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

| | | 2020 | 2020 | 2019 |
|---|-------|-----------------------|-----------------------|----------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Revenue | | | | |
| Government Grants | 2 | 3,698,778 | 3,075,995 | 3,389,079 |
| Locally Raised Funds | 3 | 158,564 | 117,850 | 205,653 |
| Interest Income | | 15,736 | 12,000 | 22,088 |
| | | <u>3,873,078</u> | <u>3,205,845</u> | <u>3,616,820</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 57,098 | 9,600 | 106,939 |
| Learning Resources | 4 | 2,105,127 | 1,734,980 | 1,939,288 |
| Administration | 5 | 126,806 | 123,297 | 127,816 |
| Finance | | 9,011 | 8,268 | 10,971 |
| Property | 6 | 1,234,855 | 1,125,297 | 1,253,241 |
| Depreciation | 7 | 102,014 | 80,672 | 100,064 |
| Loss on Disposal of Property, Plant and Equipment | | 809 | - | 2,716 |
| | | <u>3,635,720</u> | <u>3,082,114</u> | <u>3,541,035</u> |
| Net Surplus for the year | | 237,358 | 123,731 | 75,785 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u><u>237,358</u></u> | <u><u>123,731</u></u> | <u><u>75,785</u></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.

Bayview School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

| | | 2020 | 2020 | 2019 |
|--|-------|--------------|-----------------------------|--------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Balance at 1 January | | 992,062 | 992,062 | 907,180 |
| Total comprehensive revenue and expense for the year | | 237,358 | 123,731 | 75,785 |
| Capital Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | - | - | 9,097 |
| Equity at 31 December | 24 | 1,229,420 | 1,115,793 | 992,062 |
| Retained Earnings | | 1,229,420 | 1,115,793 | 992,062 |
| Equity at 31 December | | 1,229,420 | 1,115,793 | 992,062 |

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 2020

| | | 2020 | 2020 | 2019 |
|---|-------|-----------|-----------------------|-----------|
| | Notes | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 305,333 | 156,523 | 309,839 |
| Accounts Receivable | 9 | 158,020 | 127,000 | 127,753 |
| GST Receivable | | 3,278 | 10,000 | 11,944 |
| Prepayments | | 17,047 | 12,600 | 17,633 |
| Inventories | 10 | 3,702 | 5,000 | 5,758 |
| Investments | 11 | 846,816 | 685,000 | 629,383 |
| | | 1,334,196 | 996,123 | 1,102,310 |
| Current Liabilities | | | | |
| Accounts Payable | 13 | 221,501 | 142,600 | 151,345 |
| Borrowings - Due in one year | 14 | 6,746 | 6,746 | 6,746 |
| Revenue Received in Advance | 15 | 24,005 | 1,600 | 78,616 |
| Provision for Cyclical Maintenance | 16 | 79,911 | 285,643 | 281,669 |
| Finance Lease Liability - Current Portion | 17 | 32,731 | 25,914 | 42,520 |
| Funds Held for Capital Works Projects | 18 | 67,278 | - | 1,634 |
| | | 432,172 | 462,503 | 562,530 |
| Working Capital Surplus/(Deficit) | | 902,024 | 533,620 | 539,780 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 572,188 | 613,316 | 516,088 |
| | | 572,188 | 613,316 | 516,088 |
| Non-current Liabilities | | | | |
| Borrowings | 14 | 18,550 | 18,549 | 25,296 |
| Provision for Cyclical Maintenance | 16 | 199,098 | - | - |
| Finance Lease Liability | 17 | 27,144 | 12,594 | 38,510 |
| | | 244,792 | 31,143 | 63,806 |
| Net Assets | | 1,229,420 | 1,115,793 | 992,062 |
| Equity | 24 | 1,229,420 | 1,115,793 | 992,062 |

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 2020

| | | 2020 | 2020 Budget | 2019 |
|--|----------|----------------|------------------|----------------|
| | Note | Actual | (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 762,222 | 660,438 | 682,454 |
| Locally Raised Funds | | 87,130 | 42,335 | 262,709 |
| Goods and Services Tax (net) | | 8,666 | 1,944 | 1,243 |
| Payments to Employees | | (191,890) | (161,835) | (144,414) |
| Payments to Suppliers | | (302,292) | (415,422) | (424,546) |
| Cyclical Maintenance Payments in the year | | (39,445) | - | (2,356) |
| Interest Paid | | (9,011) | (8,268) | (10,971) |
| Interest Received | | 18,727 | 11,912 | 24,673 |
| Net cash from/(to) Operating Activities | | 334,107 | 131,104 | 388,792 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | (809) | - | (2,716) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (174,162) | (360,107) | (80,119) |
| Purchase of Investments | | (217,433) | - | (13,170) |
| Proceeds from Sale of Investments | | - | (55,617) | - |
| Net cash from/(to) Investing Activities | | (392,404) | (415,724) | (96,005) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 9,097 |
| Finance Lease Payments | | (5,107) | 139,685 | (34,684) |
| Loans Received / Repayment of Loans | | (6,746) | (6,747) | 32,042 |
| Funds Held for Capital Works Projects | | 65,644 | (1,634) | 855 |
| Net cash from/(to) Financing Activities | | 53,791 | 131,304 | 7,310 |
| Net increase/(decrease) in cash and cash equivalents | | (4,506) | (153,316) | 300,097 |
| Cash and cash equivalents at the beginning of the year | 8 | 309,839 | 309,839 | 9,742 |
| Cash and cash equivalents at the end of the year | 8 | 305,333 | 156,523 | 309,839 |

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.

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 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 of 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 16.

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 2020

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

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.

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 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 | 8 years |

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Revenue Received in Advance

Revenue received in advance relates to monies received from walking school bus and 2021 camp 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 2020

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 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 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.

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.

Bayview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

| | 2020 | 2020 | 2019 |
|---|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Operational Grants | 660,292 | 622,438 | 549,455 |
| Teachers' Salaries Grants | 1,910,075 | 1,500,000 | 1,778,923 |
| Use of Land and Buildings Grants | 1,037,428 | 915,557 | 986,693 |
| Resource Teachers Learning and Behaviour Grants | 6,957 | - | 1,318 |
| Other MoE Grants | 79,150 | 38,000 | 70,081 |
| Other Government Grants | 4,876 | - | 2,609 |
| | <u>3,698,778</u> | <u>3,075,995</u> | <u>3,389,079</u> |

The School has opted in to the donations scheme for this year. Total amount received was \$60,000

Other MOE Grants total includes additional COVID-19 funding totalling \$5,466 for the year ended 31 December 2020.

3 Locally Raised Funds

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

| | 2020 | 2020 | 2019 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Revenue | | | |
| Donations | 5,418 | 66,150 | 28,550 |
| Activities | 45,100 | 17,500 | 116,204 |
| Trading | 5,570 | 3,000 | 18,420 |
| Fundraising | 102,476 | 31,200 | 42,479 |
| | <u>158,564</u> | <u>117,850</u> | <u>205,653</u> |
| Expenses | | | |
| Activities | 42,065 | 2,100 | 83,996 |
| Trading | 4,607 | 2,500 | 15,297 |
| Fundraising (Costs of Raising Funds) | 10,426 | 5,000 | 7,646 |
| | <u>57,098</u> | <u>9,600</u> | <u>106,939</u> |
| Surplus for the year Locally Raised Funds | <u>101,466</u> | <u>108,250</u> | <u>98,714</u> |

The school would like to acknowledge the receipt of \$75,000 from the Lion Foundation which is carried forward from 2019 to be spent on the costs of the playground. \$2,000 received from the Bayview Community Centre was also carried forward from 2019 as contribution to the playground costs. The school would also like to acknowledge the receipt of \$3,000 from the North and South Trust Ltd to purchase a shed and pay for the costs of the concrete pad.

4 Learning Resources

| | 2020 | 2020 | 2019 |
|------------------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Curricular | 51,685 | 92,069 | 74,365 |
| Library Resources | 4,812 | 4,750 | 1,010 |
| Employee Benefits - Salaries | 2,025,048 | 1,559,861 | 1,827,353 |
| Staff Development | 23,582 | 78,300 | 36,560 |
| | <u>2,105,127</u> | <u>1,734,980</u> | <u>1,939,288</u> |

Bayview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Administration

| | 2020 | 2020 | 2019 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fee | 6,866 | 6,866 | 6,666 |
| Board of Trustees Fees | 3,570 | 3,750 | 4,765 |
| Board of Trustees Expenses | 5,768 | 9,260 | 6,552 |
| Communication | 7,042 | 6,900 | 6,000 |
| Consumables | 12,285 | 16,100 | 10,936 |
| Other | 15,817 | 14,761 | 24,193 |
| Employee Benefits - Salaries | 58,777 | 50,878 | 55,904 |
| Insurance | 8,215 | 8,000 | 7,532 |
| Service Providers, Contractors and Consultancy | 8,466 | 6,782 | 5,268 |
| | <u>126,806</u> | <u>123,297</u> | <u>127,816</u> |

6 Property

| | 2020 | 2020 | 2019 |
|-------------------------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 16,564 | 9,400 | 9,660 |
| Consultancy and Contract Services | 40,335 | 39,780 | 39,780 |
| Cyclical Maintenance Expense | 36,785 | 34,714 | 94,541 |
| Grounds | 20,125 | 18,450 | 23,985 |
| Heat, Light and Water | 18,298 | 25,500 | 20,409 |
| Rates | 143 | 120 | 96 |
| Repairs and Maintenance | 18,145 | 20,895 | 32,198 |
| Use of Land and Buildings | 1,037,428 | 915,557 | 986,693 |
| Security | 2,069 | 10,675 | 3,647 |
| Employee Benefits - Salaries | 44,963 | 50,206 | 42,232 |
| | <u>1,234,855</u> | <u>1,125,297</u> | <u>1,253,241</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

| | 2020 | 2020 | 2019 |
|--|----------------|---------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Buildings - School | 8,152 | 6,152 | 8,152 |
| Furniture and Equipment | 49,463 | 37,795 | 41,602 |
| Information and Communication Technology | 2,367 | 6,685 | 3,954 |
| Leased Assets | 38,605 | 27,597 | 43,085 |
| Library Resources | 3,427 | 2,443 | 3,271 |
| | <u>102,014</u> | <u>80,672</u> | <u>100,064</u> |

Bayview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Cash and Cash Equivalents

| | 2020 | 2020 | 2019 |
|---|---------|-------------|---------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash on Hand | 200 | 200 | 200 |
| Bank Current Account | 304,677 | 155,823 | 184,184 |
| Bank Call Account | 456 | 500 | 455 |
| Short-term Bank Deposits | - | - | 125,000 |
| Cash and cash equivalents for Statement of Cash Flows | 305,333 | 156,523 | 309,839 |

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

Of the \$305,333 Cash and Cash Equivalents, \$67,278 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$305,333 Cash and Cash Equivalents, \$10,947 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9 Accounts Receivable

| | 2020 | 2020 | 2019 |
|--|---------|-------------|---------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables | 7,377 | - | 1,501 |
| Interest Receivable | 1,921 | 5,000 | 4,912 |
| Teacher Salaries Grant Receivable | 148,722 | 122,000 | 121,340 |
| | 158,020 | 127,000 | 127,753 |
| Receivables from Exchange Transactions | 9,298 | 5,000 | 6,413 |
| Receivables from Non-Exchange Transactions | 148,722 | 122,000 | 121,340 |
| | 158,020 | 127,000 | 127,753 |

10 Inventories

| | 2020 | 2020 | 2019 |
|-----------------|--------|-------------|--------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Stationery | 1,746 | 2,000 | 2,059 |
| School Uniforms | 1,956 | 3,000 | 3,699 |
| | 3,702 | 5,000 | 5,758 |

11 Investments

The School's investment activities are classified as follows:

| | 2020 | 2020 | 2019 |
|--------------------------|---------|-------------|---------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 846,816 | 685,000 | 629,383 |
| Total Investments | 846,816 | 685,000 | 629,383 |

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|----------------|--------------|------------|------------------|----------------|
| 2020 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 236,416 | - | - | - | (8,152) | 228,264 |
| Furniture and Equipment | 178,959 | 128,058 | (111) | - | (49,463) | 257,443 |
| Information and Communication Technology | 4,568 | 2,446 | - | - | (2,367) | 4,647 |
| Leased Assets | 73,251 | 23,195 | - | - | (38,605) | 57,841 |
| Library Resources | 22,894 | 5,224 | (698) | - | (3,427) | 23,993 |
| Balance at 31 December 2020 | 516,088 | 158,923 | (809) | - | (102,014) | 572,188 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|-------------------|-----------------------------|----------------|
| 2020 | \$ | \$ | \$ |
| Buildings | 326,092 | (97,828) | 228,264 |
| Furniture and Equipment | 520,570 | (263,127) | 257,443 |
| Information and Communication Technology | 10,601 | (5,954) | 4,647 |
| Leased Assets | 166,159 | (108,318) | 57,841 |
| Library Resources | 82,333 | (58,340) | 23,993 |
| Balance at 31 December 2020 | 1,105,755 | (533,567) | 572,188 |

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$57,841 (2019: \$73,251).

| | 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).

Bayview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Operating Creditors | 28,900 | 4,600 | 13,149 |
| Accruals | 5,166 | 5,000 | 4,966 |
| Banking Staffing Overuse | 25,443 | - | - |
| Employee Entitlements - Salaries | 149,337 | 122,000 | 121,847 |
| Employee Entitlements - Leave Accrual | 12,655 | 11,000 | 11,383 |
| | <u>221,501</u> | <u>142,600</u> | <u>151,345</u> |
| Payables for Exchange Transactions | 221,501 | 142,600 | 151,345 |
| | <u>221,501</u> | <u>142,600</u> | <u>151,345</u> |

The carrying value of payables approximates their fair value.

14 Borrowings

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---------------------|----------------------|-------------------------------------|----------------------|
| Due in One Year | 6,746 | 6,746 | 6,746 |
| Due Beyond One Year | 18,550 | 18,549 | 25,296 |
| | <u>25,296</u> | <u>25,295</u> | <u>32,042</u> |

The School has borrowings at 31 December 2020 of \$25,296 (31 December 2019 \$32,042). 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 instalments of \$1,686.

15 Revenue Received in Advance

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | 10,947 | - | - |
| Other | 13,058 | 1,600 | 78,616 |
| | <u>24,005</u> | <u>1,600</u> | <u>78,616</u> |

16 Provision for Cyclical Maintenance

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 281,669 | 281,669 | 189,484 |
| Increase/(decrease) to the Provision During the Year | 36,785 | 34,714 | 94,541 |
| Use of the Provision During the Year | (39,445) | (30,740) | (2,356) |
| Provision at the End of the Year | <u>279,009</u> | <u>285,643</u> | <u>281,669</u> |
| Cyclical Maintenance - Current | 79,911 | 285,643 | 281,669 |
| Cyclical Maintenance - Term | 199,098 | - | - |
| | <u>279,009</u> | <u>285,643</u> | <u>281,669</u> |

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

17 Finance Lease Liability

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

| | 2020 | 2020 Budget (Unaudited) | 2019 |
|--|---------------|-------------------------------|---------------|
| | Actual \$ | \$ | Actual \$ |
| No Later than One Year | 38,528 | 25,914 | 50,729 |
| Later than One Year and no Later than Five Years | 29,853 | 9,149 | 42,290 |
| | <u>68,380</u> | <u>35,063</u> | <u>93,018</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:

| | 2020 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|-------------------------------|--------------------|---------------------------|----------------------------|----------------|--|---------------------------|
| Carpet Replacement | <i>Completed</i> | 2,205 | - | 2,205 | - | - |
| Fire & Security System | <i>In progress</i> | (571) | 186,335 | 192,323 | - | (6,559) |
| Blks 1,4 Toilet Upgrade | <i>In progress</i> | - | - | 810 | - | (810) |
| Car Park Upgrade | <i>In progress</i> | - | 37,991 | 35,021 | - | 2,970 |
| AMS 1,4 Classrm Refurbishment | <i>In progress</i> | - | 50,099 | 750 | - | 49,349 |
| Covered Outdoor Area | <i>In progress</i> | - | 27,928 | 5,600 | - | 22,328 |
| Totals | | <u>1,634</u> | <u>302,353</u> | <u>236,709</u> | <u>-</u> | <u>67,278</u> |

| | |
|---|---------------|
| Represented by: | |
| Funds Held on Behalf of the Ministry of Education | 74,647 |
| Funds Due from the Ministry of Education | (7,369) |
| | <u>67,278</u> |

| | 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> |

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 2020

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.

| | 2020 Actual \$ | 2019 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,570 | 4,765 |
| Full-time equivalent members | 0.08 | 0.13 |
| <i>Leadership Team</i> | | |
| Remuneration | 363,683 | 252,865 |
| Full-time equivalent members | 3.00 | 2.00 |
| Total key management personnel remuneration | 367,253 | 257,630 |
| Total full-time equivalent personnel | 3.08 | 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:

| | 2020 Actual \$000 | 2019 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 140 - 150 | 140 - 150 |
| Benefits and Other Emoluments | 0 - 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 | 2020 FTE Number | 2019 FTE Number |
|-----------------------|--------------------|--------------------|
| 100-110 | 3 | 1 |
| | 3 | 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 2020.

(Contingent liabilities and assets as at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

23 Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: 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:

| | 2020 | 2020 | 2019 |
|---|-----------|-----------------------|-----------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Financial assets measured at amortised cost | | | |
| Cash and Cash Equivalents | 305,333 | 156,523 | 309,839 |
| Receivables | 158,020 | 127,000 | 127,753 |
| Investments - Term Deposits | 846,816 | 685,000 | 629,383 |
| Total Financial assets measured at amortised cost | 1,310,169 | 968,523 | 1,066,975 |
| Financial liabilities measured at amortised cost | | | |
| Payables | 221,501 | 142,600 | 151,345 |
| Borrowings - Loans | 25,296 | 25,295 | 32,042 |
| Finance Leases | 59,875 | 38,508 | 81,030 |
| Total Financial Liabilities Measured at Amortised Cost | 306,672 | 206,403 | 264,417 |

26 Events After Balance Date

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



Analysis of Variance 2020 - Bayview School

For the 2020 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. 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.

The analysis for these targets is below.

2020 Achievement data:

| 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 | 266 | 67.2% | All students | 287 | 72.3% | All students | 305 | 80.9% |
| Maori | 25 | 56.9% | Maori | 30 | 68.2% | Maori | 30 | 68.2% |
| Pasifika | 18 | 60% | Pasifika | 19 | 63.3% | Pasifika | 21 | 70% |
| Girls | 137 | 77.9% | Girls | 138 | 78% | Girls | 127 | 71.7% |
| Boys | 129 | 58.6% | Boys | 149 | 67.7% | Boys | 178 | 80.9% |
| Year 6 | 40 | 74% | Year 6 | 51 | 91.4% | Year 6 | 48 | 89% |
| | | | Year 1 | 96 | 62.7% | | | |

As a result of our 2020 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 |
| Strategic Aim: | Staff, Students and community will understand the importance of wellbeing in supporting successful academic outcomes. Our vision - Kahui Ako 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. | | |
| 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: | Progress aspirations - Kahui Ako. NZCER data across Kahui Ako https://docs.google.com/document/d/1DcP0oNik3hFNSJt0mp9cdLxP0HBHVqEvWV50lloull/edit - progress aspirations https://docs.google.com/spreadsheets/d/1KF_YawVhHhKHqgUMnquOZvKLCVfcWmwhU/edit#gid=30713319 NZCER 2020 data- Bayview Primary <ul style="list-style-type: none"> • 2020 NZCER survey • Analysis of NZCER survey 2020 • Well being timeline | | |

| 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"> • NZCER surveys for year 4-6 students https://drive.google.com/drive/u/0/folders/1V36VHuQkXGx2B_4BGV5RkPgawhTFdI • Year 0-3 focus group surveys https://drive.google.com/drive/u/0/folders/1o1qsg9pU8AmZIFuwHa-RqS-MI3BRfoKQ • Analysed data as a staff and came up with action plans https://docs.google.com/document/d/1kGpN0v0c9Ckx8_w-2EFMgeNlUDqRSuZVbPHicHed/edit • Continued to embed the shared language around Character Strengths • Ensured that whanau and students were supported during covid lockdowns to maintain wellbeing as a priority • Weekly wellbeing messages shared with students, whanau and | <ul style="list-style-type: none"> • Analysis of data - 2019 - 2020 https://docs.google.com/document/d/1nLRcJ4zHuwnNinwKUM7s9anOHkH3I7qQmZE8137qKw/edit • Language embedded/shared language for all - students, staff, whanau, community • More self awareness • Children wanting to make a positive difference • Importance put on student, staff and whanau wellbeing - became evident how important this was during lockdown | <p>Bayview School staff feel we have achieved this target.</p> | <ul style="list-style-type: none"> • NZCER surveys • Focus on cultural responsiveness • Areas to develop based on student survey - 2019 - 2020 https://docs.google.com/document/d/1uQY3qMwJezEurgBB0-xcwK8pT0hmONbksr4LbeWVt/edit • Continue to embed strength based approach • Empower students using their strengths • Using strengths within learning areas - transfer of skills |

| | | |
|--|--|---|
| <ul style="list-style-type: none"> community during lockdowns Bayview Kete - google site created to build a resource bank for staff and students around wellbeing Google meets to check in with students during lockdown Using well-being resources such as Sparklers, the Feel Brave books, VIA character strength cards We CARE embedded across the school Character strengths embedded Recognising upstanders Wall of Fame Focussing on the positives Reports - noting strengths and areas to work towards Learning to listen/conflict resolution Mindfulness practices Developing strategies for students to use Maintaining connection/communication during lockdown Wellbeing check in's with specific families/targets Kaitiakianga links - making a positive difference Changing the mindset of parents around wellbeing/shared language etc. Modelling PC4L philosophies embedded Authentic opportunities | <ul style="list-style-type: none"> Whole school focus around well being/shared language/resources Seesaw creating strong link with whanau specifica for checking in during lockdown. | <ul style="list-style-type: none"> Growth mindset - VL |
| Planning for next year: <ul style="list-style-type: none"> Using the whole school concept of Turangawaewae and Kaitiakianga to integrate and further embed wellbeing among students, staff and the community. Weaving well being through the unpacking of our whole school vision. Conduct and analyse NZCER data Continue to add to and use our Bayview Kete - wellbeing resource hub | | |

Reading

| | | | |
|----------------|---|----------------|------|
| School Name: | Bayview School | School Number: | 1222 |
| Strategic Aim: | <ul style="list-style-type: none"> Literacy will be a major focus across all levels to build strong literacy skills. | | |
| Annual Aim: | <ul style="list-style-type: none"> Teachers have developed a robust classroom programme that supports the development of reading | | |
| Target: | <ul style="list-style-type: none"> All students will make progress in reading with 90% of Year6 students being at or above the expected level and 65% of Year 1/2 students.. | | |

Baseline Data:

| | Working towards expected level | Working within expected level | Working above expected level | Total Below | Total At | Total Above | Total Pupils AT or ABOVE |
|---------------------|--------------------------------|-------------------------------|------------------------------|--------------|------------|--------------|--------------------------|
| Y1 | 26 | 41 | 14 | 32% | 51% | 17% | 68%(55) |
| Y2 | 31 | 24 | 17 | 43% | 33% | 24% | 57%(41) |
| Y3 | 19 | 15 | 31 | 29% | 23% | 48% | 71%(46) |
| Y4 | 13 | 19 | 24 | 23% | 34% | 43% | 77%(43) |
| Y5 | 17 | 15 | 32 | 27% | 23% | 50% | 73%(47) |
| Y6 | 3 | 18 | 33 | 6% | 33% | 61% | 94%(51) |
| Total pupils | 109 | 132 | 151 | 27.7% | 34% | 38.3% | 72.3%(283) |

| 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> |
|---|---|---|--|
| Year 1 <ul style="list-style-type: none"> • Oral language • Sunshine online • Videos of reading during lockdown • Reading to students • Focused guided reading • Buddy reading • Poetry • Targeted letter knowledge and sound • Linking to our theme Kaitiakitanga - reading, exploration | <p>68% of Year 1 learners were reading at or above the expected level.</p> <p>Children were more engaged and showed a great interest in reading</p> | <p>Target achieved at year 1.</p> <p>It was a difficult year for our year ones with the interruption to their learning due to lockdowns. However we have achieved the target because we were well structured and planned ahead when we came back from lockdown.</p> <p>Priority on return was given to settling the learners back into school, followed by engaging with learning. We found it was easier for our older learners to engage with reading tasks online during lockdown than it was for our younger learners.</p> | <ul style="list-style-type: none"> • We are well planned for any future lockdown • Keeping up with the regularity of using Sunshine online - now that every student has their own allocated username and password for Sunshine online, we will be able to track the progress and plan for the next steps • Using turangaweae to hook the interest of the children |
| Year 2 <ul style="list-style-type: none"> • Guided reading groups: Based on ability. • Teaching of foundation skills/ identify gaps such as alphabet names, blends, word families, essential words. • Shared reading: Whole class focus on one text for 5 days and using Bayview shared reading planning template. • Sending reading books home on a daily basis. • Buddy reading: Both in class and with older classes. • Poetry: Exploring language. | <p>57% of year 2 learners were working at or above the expected level.</p> <p>43% of year 2 learners were working towards the expected level.</p> | | <ul style="list-style-type: none"> • Utilizing Sunshine Online/ Classics more in the classroom so this is replicated at home. • More teaching around how to use devices- Setting up home screens with sunshine • Ensuring the balance between reading to, with, and by throughout the day. • Equipping children with literacy strategies so they know what to do when they are stuck. • Identify the gaps in foundation skills of literacy. • Communicate with parents of children working towards expected level about how they can support their children at home. |

| | | | |
|--|---|---|--|
| <ul style="list-style-type: none"> Year 3 and 4 ● Daily buddy reading with peers ● Daily one to one reading with targets ● Weekly shared reading programmes ● Weekly guided groups ● Poetry ● Sunshineonline at school and at home ● Reading books being sent home daily ● Targeted blends and word families work | <p>71% of year 3 learners were reading at or above the expected level</p> <p>77% of year 4 learners were reading at or above the expected reading level</p> | | <ul style="list-style-type: none"> ● Help to develop confidence of reluctant reader in order for them to take risks |
| <ul style="list-style-type: none"> Year 5 and 6 ● Children were given the opportunity to practice their reading goals individually. ● STAR and PROBE reading assessments were completed throughout the year. These were analysed by teachers and next learning steps were identified. ● Increasing their love and enjoyment of reading and becoming motivated to read by ensuring reading to, with and by was a part of the daily learning program. ● Through sharing their assessment and goals with parents, parents gained a greater understanding of how to help their children and have learning conversations at home. ● With students spending more time learning at home during lockdown parents were able to work alongside their children more. ● The reading was purposeful and based around student interest and class inquiries. ● Reading throughout a range of learning - poetry, shared reading, guided reading and independent reading. | <p>73% Y5 at or above 94% Y6 at or above</p> | <ul style="list-style-type: none"> ● Students in year 6 had a solid foundation and a love of reading ● Integrated reading/inquiry/use of device ● Buddy reading/reciprocal reading/reading on their own ● Sunshine online <p>Target achieved at year 6</p> | <ul style="list-style-type: none"> ● Regular check ins during Level group meetings to analyse how we are tracking with our students reading. Identify areas of practice that need addressing and implement changes regularly. ● Utilise the PROBE Inference kit purchased to help teach comprehension strategies to students. ● Identify students below in reading and ensure there needs are being met through interventions in the classroom. |
| <p>Planning for next year:</p> | | | |

Refer to 2024 charter. Here is a summary of points:

- Meet with teachers of children in Year 3 to discuss an action plan for the year - identify target children, determine areas of support, next steps.
- All children in Year 3 - 6 who are working towards the expected level in reading to be identified and put on STEPS web. Angela to test each child to assess where their starting point is.
- Professional development for all teachers of Year 3 - 6 teachers in STEPS web. Expectation that all students who have been identified as working towards in reading complete 4 x STEPS sessions per week in class. This will be monitored and progress tracked. Communication will be sent home to parents to explain the extra support and how they can support at home.
- Provide Literacy Development webinars through STEPS - available for all staff.
- RTLB to provide professional development in Precision teaching for all teachers Year 3 - 6. Support in how to set up in class as a class wide approach. Record this for future reference
- Professional Development in using Sunshine Decodables to support our students who are working towards the expected level in reading. In particular our struggling readers.
- Baseline data for target children collated in alphabet/sound identification, blends, word families, high frequency words. <https://www.sunshine.co.nz/downloadable-charts/>
- Meet regularly with teachers of target cohort (Year 3) to share progress, identify areas of challenge, next steps
- Communication with parents of target students to determine how they can support at home.
- Record best practise of these in action to help create a resource bank for teachers to view.
- Level 2/3 meet regularly to discuss best practice - what's working, challenges/barriers & next steps.

Writing

| | | | |
|--------------|----------------|----------------|------|
| School Name: | Bayview School | School Number: | 1222 |
|--------------|----------------|----------------|------|

| Strategic Aim: | <ul style="list-style-type: none">Literacy will be a major focus across all levels to build strong literacy skills. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|---|-------------------------------|------------------------------|-------------|----------|-------------|--------------------------|--|--------------------------------|-------------------------------|------------------------------|-------------|----------|-------------|--------------------------|----|----|----|---|-----|-----|----|---------|----|----|----|----|-----|-----|-----|----------|----|----|----|---|-----|-----|-----|----------|----|----|----|---|-----|-----|-----|----------|----|----|----|----|-----|-----|-----|----------|----|----|----|----|-----|-----|-----|----------|--------------|-----|-----|----|-------|-----|-------|-----------|
| Annual Aim: | <ul style="list-style-type: none">Teachers have developed a robust classroom programme that supports the development of writing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Target: | <ul style="list-style-type: none">All students will make progress in writing with 85% of Year 6 students being at or above the expected level. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Baseline Data: | <table><tr><th></th><th>Working towards expected level</th><th>Working within expected level</th><th>Working above expected level</th><th>Total Below</th><th>Total At</th><th>Total Above</th><th>Total Pupils AT or ABOVE</th></tr><tr><td>Y1</td><td>19</td><td>58</td><td>4</td><td>23%</td><td>72%</td><td>5%</td><td>77%(62)</td></tr><tr><td>Y2</td><td>32</td><td>30</td><td>10</td><td>44%</td><td>42%</td><td>14%</td><td>56% (40)</td></tr><tr><td>Y3</td><td>27</td><td>29</td><td>9</td><td>41%</td><td>45%</td><td>14%</td><td>59% (38)</td></tr><tr><td>Y4</td><td>19</td><td>28</td><td>9</td><td>34%</td><td>50%</td><td>16%</td><td>66% (37)</td></tr><tr><td>Y5</td><td>16</td><td>30</td><td>17</td><td>25%</td><td>48%</td><td>27%</td><td>75% (47)</td></tr><tr><td>Y6</td><td>14</td><td>26</td><td>14</td><td>26%</td><td>48%</td><td>26%</td><td>74% (40)</td></tr><tr><td>Total pupils</td><td>127</td><td>201</td><td>63</td><td>32.8%</td><td>51%</td><td>16.2%</td><td>68% (264)</td></tr></table> | | | | | | | | Working towards expected level | Working within expected level | Working above expected level | Total Below | Total At | Total Above | Total Pupils AT or ABOVE | Y1 | 19 | 58 | 4 | 23% | 72% | 5% | 77%(62) | Y2 | 32 | 30 | 10 | 44% | 42% | 14% | 56% (40) | Y3 | 27 | 29 | 9 | 41% | 45% | 14% | 59% (38) | Y4 | 19 | 28 | 9 | 34% | 50% | 16% | 66% (37) | Y5 | 16 | 30 | 17 | 25% | 48% | 27% | 75% (47) | Y6 | 14 | 26 | 14 | 26% | 48% | 26% | 74% (40) | Total pupils | 127 | 201 | 63 | 32.8% | 51% | 16.2% | 68% (264) |
| | Working towards expected level | Working within expected level | Working above expected level | Total Below | Total At | Total Above | Total Pupils AT or ABOVE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y1 | 19 | 58 | 4 | 23% | 72% | 5% | 77%(62) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y2 | 32 | 30 | 10 | 44% | 42% | 14% | 56% (40) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y3 | 27 | 29 | 9 | 41% | 45% | 14% | 59% (38) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y4 | 19 | 28 | 9 | 34% | 50% | 16% | 66% (37) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y5 | 16 | 30 | 17 | 25% | 48% | 27% | 75% (47) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y6 | 14 | 26 | 14 | 26% | 48% | 26% | 74% (40) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total pupils | 127 | 201 | 63 | 32.8% | 51% | 16.2% | 68% (264) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 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> |
|--|--|--|---|
| Year 1 Guided writing Shared writing Fine motor skills Letter card activities Experience based writing Play based learning Garden to table - procedural writing Recount focus Oral language - development in vocabulary | 77% of learners were achieving at or above the expected level. | Target was achieved as we were using experience to make writing more enjoyable. Children were encouraged to write their stories based on their interest. Lots of modelling and repetition Clear routine. | Exposing students to different genres and styles of writing - narrative, recipe, procedure, etc. |
| Year 2 <ul style="list-style-type: none"> • Fine motor skills: Holding a pencil, letter formations. • 10 minute tales: Choice/ freedom in writing. • Modelling writing • Guided writing groups • Visual prompts/ Sparking • Exposing to different types of writing: Booklets, writing centres. | 44% of year 2 learners were working towards their expected writing level. 56% of year 2 learners were writing at or above the expected level. | | Year 2 <ul style="list-style-type: none"> • Oral language: create, explore before actually starting to write. • Opportunities for publishing writing. • Local authors to talk about the process of writing. • Identify the gaps in foundation skills: Letter formation, fine motor skills, holding a pencil, blends and word families. • Ensure that we are giving opportunities for writing with a specific purpose |
| Year 3 and 4 <ul style="list-style-type: none"> • Te Whare Rama • Literacy Shed story starters • Drawing and creating for writing • Writing about experiences • Writing poems • Structured writing • 10 minute tales • Integrated writing across all areas • Garden to table- procedural writing • Authentic writing | 59% of year 3 learners were writing at or above the expected writing level 66% of year 4 learners were writing at or above the expected writing level | | <ul style="list-style-type: none"> • Authentic experience/hook that is woven through all other areas that can have many writing links (concept or Beardy Brad) • Writing links based on school concept/history of our school/Time capsule • Teaching more specific genres of writing |

| | | | |
|--|--|---|--|
| <p>Year 5 and 6</p> <ul style="list-style-type: none"> ● Having regular conversations about what we are doing/teaching ● Analysing the E-Astle Writing rubric to help set learning goal/next steps ● Elleen Davids attended the Te Whare Rama writing course in 2020 and Jackie Terry in 2019. They have been implementing their learnings from this in their classrooms. ● Using Sunshine Online resources regularly in the classroom and encouraging the use of this at home. ● Writing has been heavily focused on authentic experiences throughout the year such as trips and events. ● Using professional resources such as the Sheena Cameron Writing Book and also CSI/CSA/CSO resources ● Spending time at the beginning of a writing lesson writes/Pobble 365 ● Allowing for students to learn in cross ability groups during writing. Collaborating with others who have a range of writing abilities. | <p>75% of year 5 learners were writing at or above the expected writing level 74% of year 6 learners were writing at or above the expected writing level</p> | <p>We were not able to reach the target of 85% of students being at or above.</p> <p>The variance was due to the following:</p> <p>Not spending enough and teaching the specific skills around each.</p> <p>Learning from home due to being in lockdown created difficulties in getting all students on line and engaged in writing. In total our learners missed 10 weeks of face to face learning.</p> | <ul style="list-style-type: none"> ● Students who have been identified as below in writing are accessing Stepsweb at least 4 times per week during class time. ● Elleen and Jackie to share back with Year 5 and 6 teachers what their learnings from Te Whare Rama were so other teachers can begin implementing these teaching ideas. ● Teachers will spend more in class time teaching specific writing skills related to the needs of students. |
| <p>Planning for next year:</p> <p>Refer to 2021 charter. Here is a summary of points:</p> <ul style="list-style-type: none"> ● Meet with teachers of children in Year 3 to discuss an action plan for the year - identify target children, determine areas of support, next steps. ● All children in Year 3 - 6 who are working towards the expected level in writing to be identified and put on STEPS web. Angela to test each child to assess where their starting point is. ● Professional development for all teachers of Year 3 - 6 teachers in STEPS web. Expectation that all students who have been identified as working towards in reading complete 4 x STEPS sessions per week in class. This will be monitored and progress tracked. Communication will be sent home to parents to explain the extra support and how they can support at home. ● Provide Literacy Development webinars through STEPS - available for all staff. ● RTLB to provide professional development in Precision teaching for all teachers Year 3 - 6. Support in how to set up in class as a class wide approach. Record this for future reference ● Baseline data for target children collated in alphabet/sound identification, blends, word families, high frequency words. https://www.sunshine.co.nz/downloadable-charts/ ● Meet regularly with teachers of target cohort (year 3) to share progress, identify areas of challenge, next steps ● Communication with parents of target students to determine how they can support at home. ● Record best practise of these in action to help create a resource bank for teachers to view. ● Level 2/3 meet regularly to discuss best practice - what's working, challenges/barriers & next steps. ● Teachers who completed Te Whare Rama to share pedagogy and how to implement through professional development workshops. ● Analyse writing sample rubric data to identify trends across year levels to determine support and PD. | | | |

Summary report for Bayview Primary School 2020

| Date | Sport | Time/hours | No. of Students | Description | Opportunity taken up by |
|---------------|---------------------------|------------|-----------------|---|-------------------------------|
| Term 1 | | | | | |
| Term 2 | Rippa Rugby | 2 days | 57 | Buses to and from Kaipatiki Reserve | Cancelled due to Covid |
| Term 3 | Interschool cross country | 1 | | Buses to and from Kaipatiki Reserve for the day | Cancelled due to Covid |
| Term 4 | Rippa Rugby | 1 day | 57 | Buses to and from Kaipatiki Reserve for the day | Years 3, 4, 5, and 6 students |
| | Interschool athletics day | 1 | 63 | Buses to and from Takapuna athletics club Hire of the athletics equipment | Years 4, 5, and 6 students |
| Term 1 (2021) | Camp | 3 days | | Subsidised students to participate in camp who otherwise would not have been able to due to financial constraints | Years 5 and 6 students |

Budget (ex gst): \$5969.00

| Date | Expenditure | Amount |
|--------------------|--------------------------------|-----------|
| 19/11/2020 | Buses to Rippa Rugby Oct | \$152.52 |
| 09/12/2020 | Buses to Interschool Athletics | \$256.52 |
| 09/12/2020 | Hire of athletics equipment | \$400.00 |
| 31/12/2020 | Transfer camp expenses | \$5159.96 |
| TOTAL EXPENDITURE: | | \$5969.00 |

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BAYVIEW PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Bayview Primary School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 31 May 2021. 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.

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 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 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 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 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 is responsible for the other information. The other information comprises the information included on pages 19 to 27, but does not include the financial statements, and our auditor's report thereon.

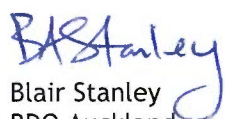
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



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