

GREEN BAY SCHOOL

Annual Report - For the year ended 31 December 2021

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Green Bay School

Statement of Responsibility

For the year ended 31 December 2021

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

Amelia Day

Full Name of Presiding Member

Amelia Day

Signature of Presiding Member

30 May 2022.

Date:

Arund Muthoo

Full Name of Principal

Arund Muthoo

Signature of Principal

30/05/2022

Date:

GREEN BAY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1298
Principal:	Anand Muthoo
School Address:	131 Godley Road, Green Bay, Auckland
School Postal Address:	PO Box 80070, Green Bay, Auckland
School Phone:	09 8176666
School Email:	admin@greenbay.school.co.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Amelia Day	Presiding Member	Elected	Jun-22
Anand Muthoo	Principal	Appointed	Current
Cathriene Rochford	Parent Rep	Elected	Jun-22
Cheryl McElroy	Staff Rep	Elected	Jun-22
Dilip Patel	Parent Rep	Elected	Jun-22
Glen Mitchell	Parent Rep	Elected	Nov-23
Matt Child	Parent Rep	Elected	Nov-23
Nicole Allington	Parent Rep	Elected	Nov-23

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

Green Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	5,348,548	5,133,200	5,289,384
Locally Raised Funds	3	142,647	143,050	141,834
Interest Income		6,246	6,000	5,105
International Students	4	41,831	40,000	63,890
		5,539,272	5,322,250	5,500,213
Expenses				
Locally Raised Funds	3	23,297	76,060	90,759
International Students	4	7,162	4,500	7,211
Learning Resources	5	3,699,889	3,497,249	3,384,260
Administration	6	291,124	270,440	275,424
Finance		6,577	8,000	6,511
Property	7	1,131,423	1,395,867	1,423,243
Depreciation	12	130,452	110,000	109,000
Loss on Disposal of Property, Plant and Equipment		1,723	-	5,064
		5,291,647	5,362,116	5,301,472
Net Surplus / (Deficit) for the year		247,625	(39,866)	198,741
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		247,625	(39,866)	198,741

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

Green Bay School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	240,901	586,950	592,055
Accounts Receivable	9	280,790	252,643	252,644
GST Receivable		12,437	-	-
Prepayments		-	2,457	2,457
Funds due for Capital Works Projects	18	8,286	-	-
Inventories	10	8,178	7,746	7,746
Investments	11	701,512	252,035	252,035
		<u>1,252,104</u>	<u>1,101,831</u>	<u>1,106,937</u>
Current Liabilities				
GST Payable		-	19,326	19,326
Accounts Payable	13	335,575	289,114	287,352
Revenue Received in Advance	14	63	55,308	55,308
Provision for Cyclical Maintenance	15	71,044	69,934	69,934
Finance Lease Liability	16	30,776	37,104	37,104
Funds held for Capital Works Projects	17	33,279	173,568	173,568
		<u>470,737</u>	<u>644,354</u>	<u>642,592</u>
Working Capital Surplus/(Deficit)		<u>781,367</u>	<u>457,477</u>	<u>464,345</u>
Non-current Assets				
Property, Plant and Equipment	12	563,798	587,903	632,902
Work in Progress		-	12,000	-
		<u>563,798</u>	<u>599,903</u>	<u>632,902</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	69,158	61,776	61,776
Finance Lease Liability	16	20,013	27,101	27,103
		<u>89,171</u>	<u>88,877</u>	<u>88,879</u>
Net Assets		<u>1,255,994</u>	<u>968,503</u>	<u>1,008,369</u>
Equity		<u>1,255,994</u>	<u>968,503</u>	<u>1,008,369</u>

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

Green Bay School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,008,369	1,008,369	781,793
Total comprehensive revenue and expense for the year		247,625	(39,866)	198,741
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	27,835
Equity at 31 December		1,255,994	968,503	1,008,369
Retained Earnings		1,255,994	968,503	1,008,369
Equity at 31 December		1,255,994	968,503	1,008,369

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.

Green Bay School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,365,843	1,447,332	1,250,331
Locally Raised Funds		144,316	103,566	102,349
International Students		5,896	37,531	61,421
Goods and Services Tax (net)		(31,763)	28,356	28,356
Payments to Employees		(670,403)	(639,737)	(596,424)
Payments to Suppliers		(490,172)	(661,019)	(518,633)
Interest Paid		(6,577)	(8,000)	(6,511)
Interest Received		6,246	6,000	5,105
Net cash from/(to) Operating Activities		323,386	314,029	325,994
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(55,174)	(139,829)	(213,770)
Purchase of Investments		(449,477)	(152,035)	(152,035)
Net cash from/(to) Investing Activities		(504,651)	(291,864)	(365,805)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	27,835
Finance Lease Payments		(21,314)	13,708	(43,685)
Funds Administered on Behalf of Third Parties		(148,575)	196,414	196,414
Net cash from/(to) Financing Activities		(169,889)	210,122	172,780
Net increase/(decrease) in cash and cash equivalents		(351,154)	232,287	132,969
Cash and cash equivalents at the beginning of the year	8	592,055	354,663	459,086
Cash and cash equivalents at the end of the year	8	240,901	586,950	592,055

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.

Green Bay School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) Investments

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

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) 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.

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

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

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	1,097,806	1,019,279	1,028,659
Teachers' Salaries Grants	3,115,035	2,811,499	2,908,626
Use of Land and Buildings Grants	849,972	1,100,967	1,130,427
Other MoE Grants	281,957	191,455	212,011
Other Government Grants	3,778	10,000	9,661
	<u>5,348,548</u>	<u>5,133,200</u>	<u>5,289,384</u>

The school has opted in to the donations scheme for this year. Total amount received was \$103,650.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	79,067	80,000	63,806
Curriculum related Activities - Purchase of goods and services	-	-	296
Fees for Extra Curricular Activities	6,067	16,000	28,837
Trading	12,321	12,500	22,572
Fundraising & Community Grants	45,192	34,550	26,323
	<u>142,647</u>	<u>143,050</u>	<u>141,834</u>
Expenses			
Extra Curricular Activities Costs	12,815	33,500	69,239
Trading	6,854	2,010	19,075
Fundraising and Community Grant Costs	3,628	40,550	2,445
	<u>23,297</u>	<u>76,060</u>	<u>90,759</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>119,350</u>	<u>66,990</u>	<u>51,075</u>

4. International Student Revenue and Expenses

	2021 Actual Number 5	2021 Budget (Unaudited) Number 5	2020 Actual Number 8
International Student Roll			
Revenue			
International Student Fees	\$ 41,831	\$ 40,000	\$ 63,890
Expenses			
Student Recruitment	1,761	500	850
Other Expenses	5,401	4,000	6,361
	7,162	4,500	7,211
<i>Surplus/ (Deficit) for the year International Students</i>	34,669	35,500	56,679

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	155,340	183,250	75,856
Equipment Repairs	4,667	3,000	985
Library Resources	2,938	5,500	2,956
Employee Benefits - Salaries	3,494,081	3,233,499	3,289,492
Staff Development	42,863	72,000	14,971
	3,699,889	3,497,249	3,384,260

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,560	5,500	5,990
Board Fees	5,610	6,000	4,510
Board Expenses	13,221	7,200	11,072
Communication	6,934	5,500	5,899
Consumables	20,100	28,700	21,725
Operating Lease	-	1,000	424
Other	47,508	51,700	51,694
Employee Benefits - Salaries	158,651	137,000	143,459
Insurance	10,599	11,840	10,623
Service Providers, Contractors and Consultancy	20,941	16,000	20,028
	291,124	270,440	275,424

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	22,975	82,500	90,108
Cyclical Maintenance Provision	27,014	19,000	37,311
Grounds	9,864	19,500	10,450
Heat, Light and Water	40,416	56,000	53,125
Rates	123	100	114
Repairs and Maintenance	34,092	32,000	25,010
Use of Land and Buildings	849,972	1,100,967	1,130,427
Security	7,197	11,800	11,338
Employee Benefits - Salaries	139,770	74,000	65,360
	<u>1,131,423</u>	<u>1,395,867</u>	<u>1,423,243</u>

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

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	240,901	556,932	562,037
Short-term Bank Deposits	-	30,018	30,018
Cash and cash equivalents for Statement of Cash Flows	<u>240,901</u>	<u>586,950</u>	<u>592,055</u>

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

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	1,708	22,686	22,687
Receivables from the Ministry of Education	17,698	-	-
Teacher Salaries Grant Receivable	261,384	229,957	229,957
	<u>280,790</u>	<u>252,643</u>	<u>252,644</u>
Receivables from Exchange Transactions	1,708	22,686	22,687
Receivables from Non-Exchange Transactions	279,082	229,957	229,957
	<u>280,790</u>	<u>252,643</u>	<u>252,644</u>

10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	8,178	7,746	7,746
	<u>8,178</u>	<u>7,746</u>	<u>7,746</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	701,512	252,035	252,035
Total Investments	<u>701,512</u>	<u>252,035</u>	<u>252,035</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	125,973	-	-	-	(6,728)	119,245
Furniture and Equipment	373,717	25,959	(18,542)	-	(51,633)	329,501
Information and Communication Technology	36,253	11,931	(805)	-	(18,668)	28,711
Leased Assets	64,472	33,936	-	-	(48,254)	50,155
Library Resources	32,487	9,547	(678)	-	(5,169)	36,186
Balance at 31 December 2021	<u>632,902</u>	<u>81,373</u>	<u>(20,025)</u>	<u>-</u>	<u>(130,452)</u>	<u>563,798</u>

The net carrying value of equipment held under a finance lease is \$50,155 (2020: \$64,472)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	269,121	(149,876)	119,245	269,121	(143,148)	125,973
Furniture and Equipment	658,946	(329,445)	329,501	687,307	(313,590)	373,717
Information and Communication Technology	103,748	(75,037)	28,711	97,577	(61,324)	36,253
Leased Assets	144,575	(94,420)	50,155	136,679	(72,206)	64,472
Library Resources	99,586	(63,400)	36,186	91,959	(59,472)	32,487
Balance at 31 December	<u>1,275,976</u>	<u>(712,178)</u>	<u>563,798</u>	<u>1,282,643</u>	<u>(649,740)</u>	<u>632,902</u>

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	37,105	31,196	29,435
Accruals	8,052	5,990	5,990
Employee Entitlements - Salaries	261,384	229,958	229,957
Employee Entitlements - Leave Accrual	29,034	21,970	21,970
	<u>335,575</u>	<u>289,114</u>	<u>287,352</u>
Payables for Exchange Transactions	335,575	289,114	287,352
	<u>335,575</u>	<u>289,114</u>	<u>287,352</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	-	35,935	35,935
Other revenue in Advance	63	19,373	19,373
	<u>63</u>	<u>55,308</u>	<u>55,308</u>

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	131,710	131,710	102,183
Increase/ (decrease) to the Provision During the Year	9,039	19,000	29,527
Use of the Provision During the Year	(547)	(19,000)	-
Provision at the End of the Year	<u>140,202</u>	<u>131,710</u>	<u>131,710</u>
Cyclical Maintenance - Current	71,044	69,934	69,934
Cyclical Maintenance - Term	69,158	61,776	61,776
	<u>140,202</u>	<u>131,710</u>	<u>131,710</u>

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	34,048	37,104	41,452
Later than One Year and no Later than Five Years	21,646	27,101	28,813
Future Finance Charges	(4,905)	-	(6,058)
	<u>50,789</u>	<u>64,205</u>	<u>64,207</u>
Represented by			
Finance lease liability - Current	30,776	37,104	37,104
Finance lease liability - Term	20,013	27,101	27,103
	<u>50,789</u>	<u>64,205</u>	<u>64,207</u>

17. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
4 Classrooms & Toilet Block	<i>in progress</i>	(30,182)	450,926	(387,465)	\$	33,279
9, 13: Stage 1 New Heat Pumps	<i>completed</i>	90	-	(90)	-	-
Basketball Court, Playground	<i>completed</i>	(5,790)	5,790	-	-	-
Permanent Outdoor Shade	<i>completed</i>	229,450	496	(229,946)	-	-
Footpaths	<i>completed</i>	(20,000)	50,755	(30,755)	-	-
Astroturf	<i>in progress</i>	-	-	(8,286)	-	(8,286)
Totals		<u>173,568</u>	<u>507,967</u>	<u>(656,542)</u>	<u>-</u>	<u>24,993</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	33,279
Funds Due from the Ministry of Education	(8,286)
	<u>24,993</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
4 Classrooms & Toilet Block	<i>in progress</i>	(22,936)	-	(7,246)	-	(30,182)
9, 13: Stage 1 New Heat Pumps	<i>in progress</i>	90	-	-	-	90
Basketball Court, Playground	<i>in progress</i>	-	63,000	(68,790)	-	(5,790)
Permanent Outdoor Shade	<i>in progress</i>	-	234,450	(5,000)	-	229,450
Footpaths	<i>in progress</i>	-	-	(20,000)	-	(20,000)
Totals		<u>(22,846)</u>	<u>297,450</u>	<u>(101,036)</u>	<u>-</u>	<u>173,568</u>

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,610	4,510
<i>Leadership Team</i>		
Remuneration	499,362	480,108
Full-time equivalent members	4	4
Total key management personnel remuneration	504,972	484,618

There are eight members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has Finance (four members) and Property (four members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100-110	5.00	3.00
110-120	1.00	0.00
120-130	1.00	0.00
	<u>7.00</u>	<u>3.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

(a) In October 2019 the Board signed an agreement with Programme Maintenance Services (NZ) Ltd for an agreed programme of work beginning in January 2021 covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2021 and with regular maintenance in subsequent years. The agreement has an annual commitment of \$17,975. The total commitment is \$125,825.

(Capital commitments at 31 December 2020: \$203,360)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	240,901	586,950	592,055
Receivables	280,790	252,643	252,644
Investments - Term Deposits	701,512	252,035	252,035
Total Financial assets measured at amortised cost	<u>1,223,203</u>	<u>1,091,628</u>	<u>1,096,734</u>

Financial liabilities measured at amortised cost

Payables	335,575	289,114	287,352
Finance Leases	50,789	64,205	64,207
Total Financial Liabilities Measured at Amortised Cost	<u>386,364</u>	<u>353,319</u>	<u>351,559</u>

24. Events After Balance Date

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

25. Comparatives

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

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Independent Auditor's Report

To the readers of Green Bay School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Green Bay School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, 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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of 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 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting - Mathematics



School Name:	Green Bay School	School Number:	1298
Strategic Aim:	<p>Goal 1: Raise student achievement across the school.</p> <p>Goal 2: To have an established, fully inclusive school that values diversity and gives all staff and students equitable Access to the NZC and learning for life.</p> <p>Goal 3: Positive partnerships with all stakeholders.</p> <p>Goal 4: Develop a collaborative learning environment that makes GBS a school of choice and reflects the community.</p>		
Annual Aim:	<p>Goal 1 – Curriculum: Teaching, Learning and Achievement Through targeted teaching, effective assessment and targeted feedback, and authentic use of e-learning pedagogies we will promote high achievement and student engagement in all areas of the curriculum, while continuing to improve students’ literacy and mathematical skills so they are achieving at or above the New Zealand Curriculum level.</p> <p>Goal 2 – Staff and Student Development Through targeted, quality professional learning we will continue to strengthen and improve staff skill and knowledge in order to improve student achievement outcomes.</p> <p>Goal 3 – Partnerships Through quality partnerships within and beyond the school we will ensure that we are meeting the expectations and desires of our community in delivering a quality education for their children.</p> <p>Goal 4 – Review Through regular and systematic review, we will ensure that practices are effective and efficient, and allow for the best practice to support quality student outcomes.</p>		

Target:	<p>That overall schoolwide total of 85% of students achieving “at” or “above” their Curriculum level in Maths will be achieved.</p> <p>That Maori and Pasifika achievement will match or better whole school achievement.</p>
Baseline Data:	

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"> We started to trial Symphony Maths last year - 15 Students who were selected through PAT and e-asTTle tests A school wide focus on Number Knowledge. Focusing on basic facts and timetables The COSDMBRRICS maths intervention programme has been running this year by a Teacher Aide, running these intervention sessions for groups of at-risk Year 3, 4 and 5 students over the course of the year PAT and E-asTTle = Better use of data from testing. 	<ul style="list-style-type: none"> These children met with Deputy Principal once a week and were expected to complete another 30-45 minutes in class Through the school progressions we placed an emphasis on basic fact and timetable knowledge 6 to 8 students participated each term. Working on improving Place value and basic facts speed. 10 students met standard by end of year. 5 students made good progress This year there was a concerted effort in analysing the data and then feeding this on to teachers. PATs and E-asTTles were analysed and then findings were 	<ul style="list-style-type: none"> To improve understanding of place value, basic facts, algorithm, basic fraction functions, etc To improve number knowledge. To ensure that by the time students reached intermediate they knew their times tables To improve number knowledge. To ensure that by the time students reached intermediate they knew their times tables Specialised teaching of students. 	<ul style="list-style-type: none"> Very little movement for most children due to lockdown and not having someone who was monitoring them - Those who did complete the work made good progress To continue strengthening the use of basic facts and number knowledge teaching and learning across the school COVID meant this didn't happen in some terms We found that there was a significant improvement in the areas that were discussed.

<ul style="list-style-type: none"> Maths Progressions – ICOL lead teacher <p>Teacher Resources:</p> <ul style="list-style-type: none"> AWS Maths Banqer: one-year 5/6 class trialled the programme. Students participated in ASB financial literacy programme Maths Mate Maintenance Program in the Year 7/8 classes 	<p>taken to whanau meetings and discussed and planned for</p> <ul style="list-style-type: none"> Having worked on creating a set of progressions for each year level over the last 2 years, we are now working on consolidating them and creating a visual to go with each progression to support teachers, parents and students understanding of what is expected Identify needs and gaps. Supports planning Financial Literacy. Students working with percentages, fractions, budgeting, money handling skills Link home learning with classroom programme 	<ul style="list-style-type: none"> To visually support next learning and teaching steps To improve financial literacy in students Focus on the needs of the student 	<p>This was then fed back to the teachers again. Areas of need for 2022 have also been discussed</p> <ul style="list-style-type: none"> ongoing Ongoing More Yr. 5/6 classes to use the programme in 2022 Continue with Maths Mate. Year 5 and 6 to start this programme in 2022
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<ul style="list-style-type: none"> • Mangahigh time tables challenge Year 3 – 8 <p><u>COVID – Junior School</u></p> <ul style="list-style-type: none"> • Basic fact • Number knowledge sheets • Learning Progressions online • Weekly maths challenges • Calendar maths on YouTube • Hard copy learning packs during lockdown • Online programmes • Zoom meeting to teach small group maths <p><u>COVID – Senior School</u></p> <ul style="list-style-type: none"> • Times tales – Learning tables through story • Sum dog – competition during lockdown • Khan academy • Snapshot videos • Zoom meeting/google classrooms • Hard packs • Yr 7/8 carried on with their digital programme eg. AWS maths 	<ul style="list-style-type: none"> • An engaging way of supporting students learning of timetables <ul style="list-style-type: none"> • Supporting students and parents learning while in lockdown. Basic facts and number knowledge glued into homework books for parents to help with learning at home. Teachers put up daily post to encourage student participation and learning. Parents could pick up hard packs and learning activities from school each week <ul style="list-style-type: none"> • Each programme has been designed to engage students to learn. Khan academy follows a pathway once you have mastered something to move on to the next learning. Snapshot videos show a student how to work out a problem 	<ul style="list-style-type: none"> • High level of student engagement in learning times tables <ul style="list-style-type: none"> • Teachers used zoom to contact students and to support engagement. Engagement was high at beginning but dropped off towards the end <ul style="list-style-type: none"> • These programmes are designed to support students learning online and help with engagement 	<ul style="list-style-type: none"> • All agreed that students back in the classroom is the best for learning.
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for next year:

In 2022, the school focus will be raising achievement in Mathematics for Māori students. Approaches to be used will include:

- COSDMBRRICS will be continued for at risk students in Maths. At present transition back to school has been a priority
- Develop Home school partnerships – Māori parents' consultation, Community engagement
- Māori students are identified and prioritised and have equitable access to support programmes
- Continue strengthening basic facts and number knowledge teaching and learning across the school
- Develop alignment of school wide practice with maths overviews in junior and senior school
- Continue targeted Professional Development to ensure a high standard pedagogical practice
- Work on creating Maths progressions that inform through visual descriptions and links to support new learning
- Lead teacher in Maths meeting with teams year 4-8 to talk about connecting ARBs to PAT results
- Teachers Year 4-8 doing Banqer with their class to improve financial literacy
- Symphony Maths: 30 students from year 4-8. Parents contacted to provide assistance at home. Basic facts test administered at the start of the term and the send to monitor progress

Analysis of Variance Reporting- Literacy



School Name:	Green Bay School	School Number:	1298
	<p>Goal 1: Raise student achievement across the school.</p> <p>Goal 2: To have an established, fully inclusive school that values diversity and gives all staff and students equitable access to the NZC and learning for life.</p> <p>Goal 3: Partnerships - Positive partnerships with all stakeholders.</p> <p>Goal 4: Develop a collaborative learning environment that makes GBS a school of choice and reflects the community.</p>		
Annual Aim:	<p>Goal 1 – Curriculum; Teaching, Learning and Achievement Through targeted teaching, effective assessment and targeted feedback, and authentic use of e-learning pedagogies we will promote high achievement and student engagement in all areas of the curriculum, while continuing to improve students' literacy and mathematical skills so they are achieving at or above Curriculum Levels.</p> <p>Goal 2 - Staff and Student Development Through targeted, quality professional learning we will continue to strengthen and improve staff skills and knowledge in order to improve student achievement outcomes.</p> <p>Goal 3 - Partnerships Through quality partnerships within and beyond the school we will ensure that we are meeting the expectations and desires of our community in delivering a quality education for their children.</p> <p>Goal 4 – Review Through regular and systematic review, we will ensure that practices are effective and efficient, and allow for best practice to support quality student outcomes.</p>		
Target:	<p>Reading That whole school results in Reading show 85% achievement at or above the Curriculum Level. That Maori and Pasifika results match or better whole school results.</p> <p>Writing That whole school results in Writing show 85% achievement at or above the Curriculum Level. That Maori and Pasifika results match or better whole school results.</p>		

Baseline Data:	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>Reading</u></p> <ul style="list-style-type: none"> • 40/100 Book challenge (3 to 4 classes engaged in this) • Reciprocal Reading (Fab four) • AVAILL Reading Program Y5-8 (only when students were in school) • Guided silent reading <p><u>Writing</u></p> <ul style="list-style-type: none"> • Write that Essay PD 	<ul style="list-style-type: none"> • Reading Mileage • Collaboration, leadership • This involves students watching movies while reading sub-titles. • Focus on comprehension • One teacher attended PD – Learning the 12 sentences of Write that Essay. Learning how to use the sentence train of Write that Essay 	<ul style="list-style-type: none"> • Improve student vocabulary and general knowledge • Help with comprehension, skills, strategies and predicting • Case studies and student data suggests improvements in vocabulary and comprehension. High level of student engagement • Developing the strategy of chunking text into small sections with lots of discussion around the text. • Improve teacher knowledge of how sentences are/can be structured – a variety of sentences. Help students to use a variety of sentences and to use 	<ul style="list-style-type: none"> • Continue with program in the Yr 4-5 this year • Developing independence in reading • Continue with program. Year 4 to join this programme this year • Continue program. • If possible continue with learning the first 5 sentences or all 12, link/match and extend with Sheena Cameron’s varied sentences. Look at the Writers

<ul style="list-style-type: none"> • CSI (More Visual) 	<ul style="list-style-type: none"> • Supported their learning. Enabled independence, stimulation for other activities 	<p>different sentences for different reasons</p> <ul style="list-style-type: none"> • Using and learning strategies to help Comprehend difficult texts 	<p>Toolbox (online writing too) for 2022</p> <ul style="list-style-type: none"> • Due to COVID we were unable to carry on with this programme throughout the year
<p><u>Junior School</u></p> <ul style="list-style-type: none"> • Reading Recovery Teacher completed the SPELD course. Learning strategies and best practice when working with students with dyslexic characteristics • Year 1 and 2 teachers began investigating Structured Literacy through online tutorials. 	<ul style="list-style-type: none"> • Through the SPELD course STEPS2 was recommended. • STEPS2 programme was introduced to support target students in literacy • Have read many articles on how well structured Literacy is working in some school teachers have decided to trial aspects of the programme with some students 	<ul style="list-style-type: none"> • More students displaying dyslexic characteristics • New research in the science of Reading 	<ul style="list-style-type: none"> • Continue with program. Most students making good progress. • ongoing

<ul style="list-style-type: none"> Reading Recovery 	<ul style="list-style-type: none"> This programme is to help support our struggling readers. We have 3 Reading Recovery teachers who have 4 students each. They work with individual student for 30 minutes 5 days a week. 	<ul style="list-style-type: none"> Using 6-year nets and reading wedges to help determine the placement of students in the Reading Recovery Programme. The programme goes over a 14 week period 	<ul style="list-style-type: none"> This was very disrupted due to COVID. Teachers would drop off reading books to students, some would zoom students or ring home to offer support.
<p>COVID</p> <p><u>Junior School</u></p>			
<ul style="list-style-type: none"> Epic books, Sunshine, Schololastic online, Vooks, Sharon's online library resources, Using current events and festivals to inspire writing online, zoom reading groups, steps programme, online weekly planning, Hardpacks/learning packs 	<ul style="list-style-type: none"> We looked at many programmes that would support reading and writing online, while also supporting parents and caregivers. Teachers used many literacy links and activities to engage learners. Reading lessons were done through zoom meetings. Packs were put together by classroom teachers with reading books the work sheets to be picked up once a week, to support online learning/zoom meetings. 	<ul style="list-style-type: none"> Teachers looked at ways to engage and support students and families while learning from home. Engagement started off well but as weeks went along there was considerable drop off. 	<ul style="list-style-type: none"> Having students back at school with face to face learning.

<ul style="list-style-type: none"> • Poster and cards for resthomes 	<ul style="list-style-type: none"> • Children wrote encouraging messages to the elderly and decorated them beautifully 	<ul style="list-style-type: none"> • A way to engage students and make learning interesting 	<ul style="list-style-type: none"> • Community engagement
<p><u>Senior School</u></p> <ul style="list-style-type: none"> • Online Epic, PM reading, shared reading (teachers reading to students through zoom) SeeSaw reading activities, STEPs, lexia and read theory 	<ul style="list-style-type: none"> • Programmes designed to support learning through online lesson and activities 	<ul style="list-style-type: none"> • Most programmes are designed to help students learn new strategies to support reading and once they have mastered a skill move them onto the next 	<ul style="list-style-type: none"> • Support learning while at home, but nothing is better than having students back in the classroom
<ul style="list-style-type: none"> • Writers ToolBox – Digital Writers tool 	<ul style="list-style-type: none"> • Due to lockdown, this was given to our Senior school (Year 4-8) to use free of charge for the remainder of 2022. Staff were given PD via Zoom on how to set up and use with students. Students are given daily quick writes. Students have access to the 12 sentences, paragraphs, parts of sentences, video help/support, instant feedback, ability to edit and improve their writing based on feedback – AI (artificial intelligence). Teachers 	<ul style="list-style-type: none"> • Student engaged in their writing. Instant feedback/feedforward. Video/Example support. Feedback of student usage for teacher and student. 	<ul style="list-style-type: none"> • Look to continue subscription

	are able to monitor, check: work/progress/needs, set work, use examples to focus on and teach lesson.		
<ul style="list-style-type: none"> ESOL 	<ul style="list-style-type: none"> Specialist ESOL Teacher. Withdrawal classes from Yr 2-8 and in-class support for year 1. Most groups are seen twice a week and progress is monitored and tracked. Teacher often meets with families to discuss progress, next steps and concerns 	<ul style="list-style-type: none"> ESOL Teacher meets with teachers to discuss best practice and support teacher and students in the classroom 	<ul style="list-style-type: none"> ongoing
<p>General</p> <ul style="list-style-type: none"> ICOL Leader (In school community of Learning Leader) 	<ul style="list-style-type: none"> Our ICOL teacher looked at the curriculum expectations that were already in place and aligned them to the literacy progressions. Then collaborated with senior leadership and staff to develop learning progressions and a shared understanding 	<ul style="list-style-type: none"> Teachers had shared understanding of the literacy Learning Progressions The Learning Progressions are now in every classroom. They are used to support next steps in planning and learning 	<ul style="list-style-type: none"> Developing teacher and student's use of the Learning Progressions in the classroom to inform learning and next steps. This will develop a shared language and strengthen curriculum knowledge

<ul style="list-style-type: none"> Using the Learning Progressions to inform planning, teaching and reporting Special Needs policies reviewed: new aim – acceleration. 	<ul style="list-style-type: none"> Consistency across year groups enabling flow on. Easy to read Support programmes VAMP (Visual Auditory Memory Programme), Rainbow Reading, Lexia, STEPS2 and Reading Recovery SENCO working with teachers, students and support staff 	<ul style="list-style-type: none"> Easier to report to parents Lifting achievement through support programmes To help support student learning 	<ul style="list-style-type: none"> Build on the Learning Progressions being incorporated and linked to long term and weekly planning Refine and use regularly
<p>PB4L:</p> <ul style="list-style-type: none"> Positive reward system established to reinforce vision Collaborative development of school rules to achieve vision Behaviour data analysed 	<ul style="list-style-type: none"> Creates an effective learning environment A shared understanding across the whole school 	<ul style="list-style-type: none"> Improvement in learning environment 	<ul style="list-style-type: none"> SLT to monitor systematic review of students of concern during syndicate meetings Ensure school curriculum document includes shared understandings about effective pedagogy Develop schoolwide system to manage behaviour in class Due to COVID and lockdown, missing school assemblies impacted in reinforcing our school values. We are looking

forward to getting back to normality.

Planning for next year:

In 2022 the school focus will be raising achievement in Literacy for Māori students. Approaches to be used will include:

- Literacy lead teachers in junior and senior school supporting planning and good practice
- Continue with developing teacher knowledge in Structured Literacy
- Continuing with STEPS2 and monitor progress
- Continue to use assessment, 6-year nets reading wedges to analyse data to inform planning within the class and Tier 2 support
- Develop Home school partnerships – Māori parents' consultation, Community engagement
- Māori students are identified and prioritised and have equitable access to support programmes
- Continue to develop transitions from ECC to school with class visit and liaison with early childhood intervention to support new students into school
- Continue transitions from within school, transitions back to school after COVID and lockdowns and transitions out of Year 8 and into High School
- Maintain newly strengthened collaborative practice between withdrawal support programmes and classroom teachers
- Learning Progressions are consolidated, and a shared language is used across classrooms, teachers, students, and whanau which are linked to New Zealand Curriculum

Curriculum

- Track and respond to student behaviour (PB4L) and provide appropriate support

School

Green Bay Primary

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$10,077 (excluding GST). The funding was spent on Sports activater and for students to compete in the Waitakere Zone competitions. The number of students participating in organised sport increased from 98.1 to 98.5% of the school roll.