

GREEN BAY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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 of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Amelia Day	Parent Rep	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
Moana Cook	Parent Rep	Elected	Nov-20
Nicole Allington	Parent Rep	Elected	Nov-23
Simone Hunter	Parent Rep	Elected	Nov-20

Service Provider:

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

GREEN BAY SCHOOL

Annual Report - For the year ended 31 December 2020

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Green Bay 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.

Amelia Day

Full Name of Board Chairperson

ANAND MUTHOO

Full Name of Principal

Day

Signature of Board Chairperson

[Signature]

Signature of Principal

31/05/2021

Date:

31/05/2021

Date:

Green Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	5,289,384	4,971,036	4,931,265
Locally Raised Funds	3	141,834	153,750	370,372
Interest income		5,105	12,000	9,620
International Students	4	63,890	105,000	88,814
		5,500,213	5,241,786	5,400,071
Expenses				
Locally Raised Funds	3	90,759	188,200	160,302
International Students	4	7,211	15,000	12,263
Learning Resources	5	3,384,260	3,231,163	3,318,094
Administration	6	275,424	264,250	270,258
Finance		6,511	7,000	6,569
Property	7	1,423,243	1,426,195	1,476,595
Depreciation	8	109,000	110,000	111,698
Loss on Disposal of Property, Plant and Equipment		5,064	-	870
		5,301,472	5,241,808	5,356,649
Net Surplus / (Deficit) for the year		198,741	(22)	43,422
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		198,741	(22)	43,422

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 Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		781,793	781,793	738,371
Total comprehensive revenue and expense for the year		198,741	(22)	43,422
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		27,835	-	-
Equity at 31 December	24	1,008,369	781,771	781,793
Retained Earnings		1,008,369	781,771	781,793
Equity at 31 December		1,008,369	781,771	781,793

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 Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	592,055	354,663	459,086
Accounts Receivable	10	252,644	209,927	209,927
GST Receivable		-	-	9,030
Prepayments		2,457	6,316	6,316
Funds due for Capital Works Projects	18	-	22,846	22,846
Inventories	11	7,746	14,569	14,569
Investments	12	252,035	100,000	100,000
		<u>1,106,937</u>	<u>708,321</u>	<u>821,774</u>
Current Liabilities				
GST Payable		19,326	(9,030)	-
Accounts Payable	14	287,352	277,569	277,570
Revenue Received in Advance	15	55,308	75,405	75,405
Provision for Cyclical Maintenance	16	69,934	4,060	4,060
Finance Lease Liability - Current Portion	17	37,104	37,275	37,275
Funds held for Capital Works Projects	18	173,568	-	-
		<u>642,592</u>	<u>385,279</u>	<u>394,310</u>
Working Capital Surplus/(Deficit)		464,345	323,042	427,464
Non-current Assets				
Property, Plant and Equipment	13	632,902	446,175	496,175
Work in Progress		-	154,400	-
		<u>632,902</u>	<u>600,575</u>	<u>496,175</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	61,776	98,123	98,123
Finance Lease Liability	17	27,103	43,723	43,723
		<u>88,879</u>	<u>141,846</u>	<u>141,846</u>
Net Assets		<u>1,008,369</u>	<u>781,771</u>	<u>781,793</u>
Equity	24	<u>1,008,369</u>	<u>781,771</u>	<u>781,793</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 Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,250,331	1,206,319	1,018,799
Locally Raised Funds		102,349	188,899	404,281
International Students		61,421	120,082	103,896
Goods and Services Tax (net)		28,356	9,055	9,055
Payments to Employees		(596,424)	(593,713)	(555,940)
Payments to Suppliers		(518,633)	(723,919)	(763,761)
Cyclical Maintenance Payments in the year		(7,784)	(5,465)	(11,761)
Interest Paid		(6,511)	(7,000)	(6,569)
Interest Received		5,105	12,000	10,860
Net cash from/(to) Operating Activities		318,210	206,258	208,860
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(213,770)	(174,958)	(73,247)
Purchase of Investments		(152,035)	(100,000)	-
Proceeds from Sale of Investments		-	-	164,335
Net cash from/(to) Investing Activities		(365,805)	(274,958)	91,088
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,835	-	
Finance Lease Payments		(43,685)	(20,578)	(45,457)
Painting contract payments		-	(8,832)	(8,832)
Funds Held for Capital Works Projects		196,414	(22,846)	(22,846)
Net cash from/(to) Financing Activities		180,564	(52,256)	(77,135)
Net increase/(decrease) in cash and cash equivalents		132,969	(120,956)	222,813
Cash and cash equivalents at the beginning of the year	9	459,086	475,619	236,273
Cash and cash equivalents at the end of the year	9	592,055	354,663	459,086

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 2020

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 of Trustees (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 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 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 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 13.

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.

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.

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) 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.

k) 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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee 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.

o) 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.

p) 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).

q) 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.

r) 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.

s) Budget Figures

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

t) 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,028,659	1,012,508	888,996
Teachers' Salaries Grants	2,908,626	2,665,883	2,811,499
Use of Land and Buildings Grants	1,130,427	1,142,245	1,100,967
Resource Teachers Learning and Behaviour Grants	50,048	54,000	46,638
Other MoE Grants	161,963	90,400	74,552
Other Government Grants	9,661	6,000	8,613
	5,289,384	4,971,036	4,931,265

The school has opted in to the donations scheme for this year. Total amount received was \$100,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$55,507 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	63,806	500	107,945
Activities	28,837	104,200	128,643
Trading	22,572	11,500	35,987
Fundraising	26,619	37,550	97,797
	141,834	153,750	370,372
Expenses			
Activities	69,239	139,200	118,283
Trading	19,075	2,500	23,427
Fundraising (Costs of Raising Funds)	2,445	46,500	18,592
	90,759	188,200	160,302
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	51,075	(34,450)	210,070

4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	8	15	13
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	63,890	105,000	88,814
Expenses			
International Student Levy	850	3,000	4,390
Other Expenses	6,361	12,000	7,873
	7,211	15,000	12,263
<i>Surplus/ (Deficit) for the year International Students</i>	56,679	90,000	76,551

5. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	75,856	122,280	96,590
Equipment Repairs	985	3,000	2,339
Library Resources	2,956	5,500	3,822
Employee Benefits - Salaries	3,289,492	3,066,383	3,166,426
Staff Development	14,971	34,000	48,917
	<u>3,384,260</u>	<u>3,231,163</u>	<u>3,318,094</u>

6. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,990	6,000	6,140
Board of Trustees Fees	4,510	6,000	5,105
Board of Trustees Expenses	11,072	8,800	13,450
Communication	5,899	6,000	6,006
Consumables	21,725	30,650	26,128
Operating Lease	424	-	-
Other	51,694	50,700	54,325
Employee Benefits - Salaries	143,459	130,000	133,587
Insurance	10,623	12,100	10,917
Service Providers, Contractors and Consultancy	20,028	14,000	14,600
	<u>275,424</u>	<u>264,250</u>	<u>270,258</u>

7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	90,108	74,550	73,350
Cyclical Maintenance Provision	37,311	12,060	18,356
Grounds	10,450	21,000	90,538
Heat, Light and Water	53,125	52,940	49,821
Rates	114	100	123
Repairs and Maintenance	25,010	35,000	53,683
Use of Land and Buildings	1,130,427	1,142,245	1,100,967
Security	11,338	11,800	9,043
Employee Benefits - Salaries	65,360	76,500	80,714
	<u>1,423,243</u>	<u>1,426,195</u>	<u>1,476,595</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	6,728	6,790	6,728
Furniture and Equipment	38,471	38,824	35,007
Information and Communication Technology	14,890	15,026	15,272
Leased Assets	44,270	44,676	49,849
Library Resources	4,641	4,684	4,842
	<u>109,000</u>	<u>110,000</u>	<u>111,698</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	200	200	200
Bank Current Account	523,951	316,602	421,025
Bank Call Account	37,886	37,861	37,861
Short-term Bank Deposits	30,018	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>592,055</u>	<u>354,663</u>	<u>459,086</u>

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

Of the \$592,055 Cash and Cash Equivalents, \$173,568 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.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	22,687	830	830
Teacher Salaries Grant Receivable	229,957	209,097	209,097
	<u>252,644</u>	<u>209,927</u>	<u>209,927</u>
Receivables from Exchange Transactions	22,687	830	830
Receivables from Non-Exchange Transactions	229,957	209,097	209,097
	<u>252,644</u>	<u>209,927</u>	<u>209,927</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	7,746	14,569	14,569
	<u>7,746</u>	<u>14,569</u>	<u>14,569</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	252,035	100,000	100,000
Total Investments	252,035	100,000	100,000

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	132,701	-	-	-	(6,728)	125,973
Furniture and Equipment	211,769	200,639	(220)	-	(38,471)	373,717
Information and Communication Technology	34,056	17,087	-	-	(14,890)	36,253
Leased Assets	83,753	24,989	-	-	(44,270)	64,472
Library Resources	33,896	8,076	(4,844)	-	(4,641)	32,487
Balance at 31 December 2020	496,175	250,791	(5,064)	-	(109,000)	632,902

The net carrying value of equipment held under a finance lease is \$64,472(2019: \$83,753)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Building Improvements	269,121	(143,148)	125,973
Furniture and Equipment	687,307	(313,590)	373,717
Information and Communication Technology	97,577	(61,324)	36,253
Leased Assets	136,679	(72,206)	64,472
Library Resources	91,959	(59,472)	32,487
Balance at 31 December 2020	1,282,643	(649,740)	632,902

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	139,429	-	-	-	(6,728)	132,701
Furniture and Equipment	204,056	43,447	(727)	-	(35,007)	211,769
Information and Communication Technology	25,621	23,707	-	-	(15,272)	34,056
Leased Assets	64,813	68,789	-	-	(49,849)	83,753
Library Resources	32,787	6,094	(143)	-	(4,842)	33,896
Balance at 31 December 2019	466,706	142,037	(870)	-	(111,698)	496,175

The net carrying value of equipment held under a finance lease is \$83,753 (2018: \$64,814)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	269,121	(136,420)	132,701
Furniture and Equipment	504,473	(292,704)	211,769
Information and Communication Technology	80,490	(46,434)	34,056
Leased Assets	167,180	(83,427)	83,753
Library Resources	97,869	(63,973)	33,896
Balance at 31 December 2019	1,119,133	(622,958)	496,175

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	29,435	39,459	33,624
Accruals	5,990	305	6,140
Employee Entitlements - Salaries	229,957	209,096	209,097
Employee Entitlements - Leave Accrual	21,970	28,709	28,709
	287,352	277,569	277,570
Payables for Exchange Transactions	287,352	277,569	277,570
	287,352	277,569	277,570

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	35,935	38,404	38,404
Other	19,373	37,001	37,001
	55,308	75,405	75,405

16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	102,183	102,183	95,588
Increase/ (decrease) to the Provision During the Year	29,527	12,060	10,045
Use of the Provision During the Year	-	(12,060)	(3,450)
Provision at the End of the Year	131,710	102,183	102,183
Cyclical Maintenance - Current	69,934	4,060	4,060
Cyclical Maintenance - Term	61,776	98,123	98,123
	131,710	102,183	102,183

17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	41,452	37,275	43,063
Later than One Year and no Later than Five Years	28,813	43,723	47,029
Later than Five Years	-	-	-
	<u>70,265</u>	<u>80,998</u>	<u>90,092</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 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>

Represented by:

Funds Held on Behalf of the Ministry of Education	173,568
	<u>(173,568)</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
4 Classrooms & Toilet Block	<i>in progress</i>	-	-	(22,936)	-	(22,936)
9, 13: Stage 1 New Heat Pumps	<i>in progress</i>	-	17,105	(17,195)	-	90
Totals		<u>-</u>	<u>17,105</u>	<u>(40,131)</u>	<u>-</u>	<u>(22,846)</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.

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	4,510	5,105
Full-time equivalent members	0.05	0.22
<i>Leadership Team</i>		
Remuneration	480,108	463,591
Full-time equivalent members	4	4
Total key management personnel remuneration	484,618	468,696
Total full-time equivalent personnel	4.05	4.22

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 1

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	150-160	140-150
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 \$000	2020 FTE Number	2019 FTE Number
100-110	3.00	3.00
	3.00	3.00

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2020 Actual	2019 Actual
Total	\$0	-
Number of People	0	-

22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2020 (Contingent liabilities and assets 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$203,360 contract for Shade Systems to be completed in **2021**, which will be fully funded by the Ministry of Education. \$203,360 has been received of which \$0.00 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$nil)

(b) Operating Commitments

As at 31 December 2020 the Board entered into a contract for 7 years with Programmed Maintenance Services Ltd for annual payments of \$17,975. Total commitment is \$125,825.

(Operating commitments 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:

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	592,055	354,663	459,086
Receivables	252,644	209,927	209,927
Investments - Term Deposits	252,035	100,000	100,000
Total Financial assets measured at amortised cost	<u>1,096,734</u>	<u>664,590</u>	<u>769,013</u>

Financial liabilities measured at amortised cost

Payables	287,352	277,569	277,570
Finance Leases	64,207	80,998	80,998
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>351,559</u>	<u>358,567</u>	<u>358,568</u>

26. Events After Balance Date

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

27. Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Green Bay School's Financial statements For the year ended 31 December 2020

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 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 (PBE) Standards Reduced Disclosure Regime.

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 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 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 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.



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

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 inquiry learning, 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: Whole school results show 85% of students achieving at or above the expected curriculum level according to the New Zealand curriculum document. That All children experience expected or accelerated curriculum level growth. That Māori and Pasifika results match or better whole school results. That learners are both extended and broadened (vertical & lateral learning).</p>		

Writing:

Whole school results show 85% of students achieving at or above the expected curriculum level according to the New Zealand curriculum document.

That All children experience expected or accelerated curriculum level growth.

That Māori and Pasifika results match or better whole school results.

That learners are both extended and broadened (vertical & lateral learning).

Baseline Data:**Reading**

New Zealand Curriculum	Working Towards	Working within	Working Above	Total Working Within & Above %
All	9%	71.2%	19.8%	81%
Maori	20.3%	69.06%	10.1%	79.7%
Pasifika	12.5%	71.4%	16.1%	87.5%
Asian	3.2%	75.9%	20.9%	96.8%
Girls	7%	69.2%	23.8%	93%
Boys	10.9%	73%	16.1%	89.1%

Writing

	Working towards	Working within	Working above	Total Within & Above %
All	14.5%	76.4%	9%	85.4%
Maori	25.3%	70.9%	3.8%	74.7%
Pasifika	14.3%	85.7%	0%	85.7%
Asian	7.7%	79.1%	13.2%	92.3%
Girls	9.1%	78%	12.9%	90.9%
Boys	19.6%	74.9%	5.4%	80.3%



Analysis of Variance Reporting - Mathematics



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• Reciprocal Reading• AVAILL Reading Program Y5-8• Guided silent reading.• Reading Recovery Teacher completed the SPELD course. Learning strategies and best practice when working with students with dyslexic characteristics	<ul style="list-style-type: none">• Reading Mileage• Collaboration, leadership, and mixed ability groups• This involves students watching movies while reading sub-titles.• Focus on comprehension.• Through the SPELD course STEPS2 was recommended.• STEPS2 programme was introduced to support target students in literacy.	<ul style="list-style-type: none">• Improve student vocabulary and general knowledge.• Help with comprehension.• Case studies and student data suggests improvements in vocabulary and comprehension. High level of student engagement• Chunking text into small sections with lots of discussion around the text.• More students displaying dyslexic characteristics.	<ul style="list-style-type: none">• Continue with program.• Independence• Continue with program.• Continue program.• Continue with program. Most students making good progress.

<p><u>During lockdown</u></p> <ul style="list-style-type: none"> • Epic books, Sunshine, Scholastic Online, Books • Yr 1 to 3 Reading Wedges • CSI (More visual) • Reading Recovery Programme • RTLit Teacher Opportunity Programme undertaken by two Year 4 teachers. 	<ul style="list-style-type: none"> • Supported their learning. Enabled independence, stimulation for other activities. • Highlighting priority, Maori, and Pacifica students. • Understanding and using reading strategies • 3 Reading Recovery Teachers who have 4 students each. Students are seen for 30 minutes 5 days a week. • This programme is an inquiry-based approach, designed to support children who are identified as having significant challenges in literacy acquisition by working with their teachers to achieve accelerated progress. 	<ul style="list-style-type: none"> • COVID, to support their learning when we could not teach physically teach them. • To keep track of students' progress • Comprehend difficult texts. • Using 6-year nets and reading wedges to help determine the placement of students in the Reading Recovery Program. Each teacher has 4 students lasting on the program for up to 14 weeks. • To improve the teacher's pedagogical practice and therefore improve student outcomes. 	<ul style="list-style-type: none"> • Continue with some programmes in class, save others for lockdown. Refine and prepare for lockdown. • Ongoing • Continue with programmes where needed. • Most students coming off at acceptable level. Those discontinued are refer to rainbow reading, vamp or SPELD2 depending on need. • Due to lockdown teachers were unable to follow through with group.
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<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 class. 	<ul style="list-style-type: none"> • ongoing
<p>Writing</p> <ul style="list-style-type: none"> • Provided whole school wide writing planning for four successive years. • Writing Moderation 	<ul style="list-style-type: none"> • Increase pedagogical knowledge. • We collect 3 writing EasTTle writing samples. As a group Teachers moderate and mark the samples 	<ul style="list-style-type: none"> • Provide consistency and coverage of genre and attributes of writing across the school. • Working on having a consistent approach when marking EasTTle writing. 	<ul style="list-style-type: none"> • ongoing • Continue to moderate twice yearly.
<p>During COVID</p>	<ul style="list-style-type: none"> • Using online resources as motivation for writing 	<ul style="list-style-type: none"> • COVID 	

<ul style="list-style-type: none"> • Linking and integrating reading and writing • Setting up school and whanau website with Home Learning links to each whanau and Ministry programmes 	<ul style="list-style-type: none"> • Used online platforms like Hapara, Seesaw and Google classroom to communicate with parents and students. Flexible daily timetables for students to follow at home with academic work and general family activities around the house or in their bubbles. Regular zoom meeting to check in for teachers to check in with students. Hard packs were organised for junior school. Devices given out to students to participate in online learning. 	<ul style="list-style-type: none"> • Due to lockdown 	<ul style="list-style-type: none"> • Continue with programmes where needed. • Website/home learning is being kept up to date in case of another lockdown. Devices and hardpacks ready to go out.
<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. <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. Circle Time project established. programme to develop students' ability to self-manage behaviour/ emotions collaboratively: 	<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. Creates an effective learning environment. A shared understanding across the whole school A shared understanding, language, and resources across the whole school. 	<ul style="list-style-type: none"> Easier to report to parents. Lifting achievement through support programmes To help support student learning. Improvement in learning environment To improve confidence and build self-esteem. Build resilience and provide a space for students to problem solve issues in and out of classroom. This enables students to feel more confident when 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. 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. Undertake schoolwide Circle Time.
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<ul style="list-style-type: none"> Yr 5/6 undertook collaborative inquiry into Circle time including teaching weekly circle time sessions. After 2 terms Y5/6 syndicate shared their inquiry with other syndicates by modelling lessons. These syndicates then delivered regular circle time sessions. Include teacher voice when identifying students of concern 			<ul style="list-style-type: none"> Develop Circle Time expert beyond SENCo to develop leadership capacity.
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Planning for next year:

In 2021 the school focus will be raising achievement in Literacy for Maori students. Approaches to be used will include:

- Professional Learning Group for Literacy
- Literacy Professional Development in big books
- Continuing Guided reading
- Continuing with STEPS2 and monitor progress.
- Continue to use Reading Wedges and analyse data to inform planning within the class and Tier 2 support.
- Develop Home school partnerships – Maori parents’ consultation, Community engagement.
- Prioritise Maori students when organising SEN support – Especially boys.
- Continue to develop transitions into school.
- Continue to provide newly developed schoolwide planning to ensure that high standard of pedagogy informs practice.
- Maintain newly strengthened collaborative practice between withdrawal support programmes and classroom teachers.
- Learning Progressions are consolidated, and a shared language is used across classrooms, teaches, students and whanau are linked to New Zealand Curriculum
- Develop teacher knowledge of how to use eTAP to track misbehaviour.
- Track and respond to student misbehaviour (PB4L)

School Name:	Green Bay School	School Number:	1298
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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 inquiry learning, 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.</p> <p>Goal 2 – Staff and Student Development Through targeted, quality professional learning we will continue to strengthen and improve staff skill and knowledge 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>Whole school results show 85% of students achieving at or above the expected curriculum level according to the New Zealand curriculum document. That All children experience expected or accelerated curriculum level growth. That Māori and Pasifika results match or better whole school results. That learners are both extended and broadened (vertical & lateral learning).</p>

Baseline Data:

New Zealand Curriculum	Working Towards	Working Within	Working Above	Total Working At & Above
All	9.5%	69.8%	20.8%	90.6%
Maori	21.5%	70.9%	7.6%	78.5%
Pasifika	17.9%	73.2%	8.9%	82.1%
Asian	1.8%	61.8%	36.4%	98.2%
Girls	6.5%	76.2%	17.3%	93.5%
Boys	12.2%	63.8%	24%	87.8%

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"> The appraisal process was used to strengthen the teaching and learning in classes. Teachers identified “priority learners” in maths, reading and writing. The teaching as inquiry model was used to develop ways in which to accelerate these students. Focused on The Learning Progressions. Linking back to the curriculum, what students should be working on according to year group. A school wide focus on Number Knowledge. Focusing on basic facts and timetables Symphony Maths – a program that helps students with number sense skills at conceptual level. 	<ul style="list-style-type: none"> Teachers kept their “priority learners” at the forefront of their discussions during whanau meetings. Teachers were expected to talk about how they were catering for the needs of the children in their classes. Focussed teaching on next steps. Progressions are in all classrooms; we report back to parents using The Learning Progressions Through the Learning Progressions we placed an emphasis on basic fact and timetable knowledge Deputy Principal used PAT results to trial 10 students who needed more support in maths. Trial was for 6 months. PLG team meets twice a term and shared back to all teachers. 	<ul style="list-style-type: none"> Greater emphasis on the use of data and accountability to raise the achievement of our “priority learners”. Teachers discussed these students during their whanau meeting. Looking at what was working well and next steps. Common language between teacher, student, and home. Students know next steps in their learning. To improve number knowledge. To ensure that by the time students reached intermediate they know all their times tables. Consistency in using program, with follow up from Deputy Principal and one to one tutoring when needed. 	<ul style="list-style-type: none"> Through whanau meetings teachers can share their successes and next steps so that teachers are able to learn from each other To build on The Learning Progressions being a part of long-term planning and weekly planning To continue strengthening the use of basic facts and number knowledge teaching and learning across the school To continue with 50 licences with Maori and Pasifika getting first preference. Students selected from formative tests. Classroom teachers to be involved this time.

<ul style="list-style-type: none"> Maths Curriculum Lead Teacher appointed. The Lead teacher then leads the Math PLG 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 EasTTle. Better use of data from testing <p>Teacher Resources:</p> <ul style="list-style-type: none"> Fraction Kits 	<p>They are there to support teachers learning and planning. To make sure resources are there to support teachers teaching. Look at data for next steps.</p> <ul style="list-style-type: none"> 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 EasTTle were analysed and then findings were taken to whanau meetings and discussed and planned for Fractions were identified school and nation-wide as an area of concern. Materials were purchased to support teaching and learning. 	<ul style="list-style-type: none"> Overviews developed for teaching and learning. Progressions to support students next steps. Specialised teaching of students. Feedback from teachers was that student's engagement had improved. To support next learning and teaching steps This is ongoing. 	<ul style="list-style-type: none"> Continue to support teachers learning and next steps. To improve math outcomes Closer monitoring of students going into COSDMBRRICS. Looking at learning needs We found that there was a significant improvement in the areas that were discussed. This was then feedback to the teachers again. Areas of need for 2021 have also been discussed. Continue to strengthen fraction knowledge.
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<ul style="list-style-type: none"> • AWS Maths • Banquer: 4-year 5/6 class used the programme. • Maths Mate Maintenance Program in the Year 7/8 classes • Otago Problem Solving <p><u>COVID Lockdown</u></p> <ul style="list-style-type: none"> • Setting up school and whanau website with home learning links to each whanau and Ministry programmes 	<ul style="list-style-type: none"> • Identify needs and gaps. Supports planning. • Financial Literacy. Students working with percentages, fractions, budgeting, money handling skills. • Link home learning with classroom programme • Students problem solve using maths strategies to answer questions. This competition extends students. • Used online platforms like Hapara, Seesaw and Google classroom to communicate with parents and students. Flexible daily timetables for students to follow at home with academic work and general family activities around the house or in their bubbles. Regular zoom 	<ul style="list-style-type: none"> • Focus on the needs of the students. • High level of student engagement • Due to lockdown 	<ul style="list-style-type: none"> • Link to the progressions • More Yr. 5/6 classes to use the programme in 2021. • Continue with all Yr 5/6 classes. • Continue with Maths Mate • Website, home learning is being kept up to date in case of another lockdown. Devices and hardpacks ready to be distributed.
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	<p>meeting for teachers to check in with students on work and wellbeing. Hardpacks were organised for junior school. Devices given out to students to participate in online learning.</p>		
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for next year:

In 2021 the school focus will be raising achievement in Mathematics for Maori students. Approaches to be used will include:

- New Maths Curriculum Lead Teacher appointed
- COSDMBRRICS will be continued for at risk students in Maths.
- Develop Home school partnerships – Maori parents’ consultation, Community engagement.
- Continue strengthening the use of basic facts and number knowledge teaching and learning across the school.
- Prioritise Maori students when organising SEN support.
- Develop alignment of school wide practice with Curriculum Delivery Document via lesson observations and Maths Team review
- Continue to provide newly developed schoolwide planning to ensure high standard of pedagogy informs practice.
- Maintain newly strengthened collaborative practice between withdrawal support programmes and classroom teachers.
- Develop teacher knowledge of how to use eTAP to track misbehaviour.
- Track and respond to student misbehaviour (PB4L)
- Increase number of students on Symphony Maths with involvement of classroom teacher.

School

Green Bay Primary School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$9838.00 (excluding GST). The funding was spent on Sports activater and for students to compete in the Waitakere Zone compertions The number of students participating in organised sport increased from [98% to 98.1%] of the school roll.