

GREEN BAY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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	How Position Gained	Position	Term Expires
Amelia Day	Elected	Parent Representative	Jun-21
Anand Muthoo	Appointed	Principal	Current
Cathriene Rochford	Elected	Parent Representative	Jun-21
Cheryl McElroy	Elected	Staff Representative	Jun-21
Dilip Patel	Elected	Parent Representative	Jun-21
Glen Mitchell	Elected	Parent Representative	Nov-20
Moana Cook	Elected	Parent Representative	Nov-20
Shane Woodward	Elected	Parent Representative	Jun-19
Simone Hunter	Elected	Parent Representative	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 2019

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Green Bay School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.



Full Name of Board Chairperson



Full Name of Principal



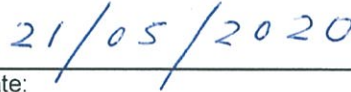
Signature of Board Chairperson



Signature of Principal



Date:



Date:

Green Bay School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	4,931,265	4,905,713	4,827,642
Locally Raised Funds	3	370,372	271,960	327,623
Interest income		9,620	15,500	15,225
International Students	4	88,814	70,000	71,838
		<u>5,400,071</u>	<u>5,263,173</u>	<u>5,242,328</u>
Expenses				
Locally Raised Funds	3	160,302	191,800	183,735
International Students	4	12,263	12,500	19,913
Learning Resources	5	3,318,094	3,308,636	3,226,657
Administration	6	270,258	250,937	274,004
Finance		6,569	5,880	6,133
Property	7	1,476,595	1,418,409	1,430,235
Depreciation	8	111,698	75,000	89,217
Loss on Disposal of Property, Plant and Equipment		870	-	8,057
		<u>5,356,649</u>	<u>5,263,162</u>	<u>5,237,951</u>
Net Surplus / (Deficit) for the year		43,422	11	4,377
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>43,422</u></u>	<u><u>11</u></u>	<u><u>4,377</u></u>

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

Green Bay School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>738,371</u>	<u>738,371</u>	<u>733,994</u>
Total comprehensive revenue and expense for the year		43,422	11	4,377
Equity at 31 December	25	<u>781,793</u>	<u>738,382</u>	<u>738,371</u>
Retained Earnings		781,793	738,382	738,371
Equity at 31 December		<u>781,793</u>	<u>738,382</u>	<u>738,371</u>

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 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	459,086	475,619	236,273
Accounts Receivable	10	209,927	193,227	193,227
GST Receivable		9,030	18,085	18,085
Prepayments		6,316	9,525	9,525
Inventories	11	14,569	6,835	6,835
Funds held for Capital Works Projects	19	22,846	-	-
Investments	12	100,000	-	264,335
		<hr/>	<hr/>	<hr/>
		821,774	703,291	728,280
Current Liabilities				
Accounts Payable	14	277,570	267,969	267,969
Revenue Received in Advance	15	75,405	26,561	26,561
Provision for Cyclical Maintenance	16	4,060	5,700	5,700
Painting Contract Liability - Current Portion	17	-	8,832	8,832
Finance Lease Liability - Current Portion	18	37,275	30,265	30,265
		<hr/>	<hr/>	<hr/>
		394,310	339,327	339,327
Working Capital Surplus/(Deficit)		427,464	363,964	388,953
Non-current Assets				
Property, Plant and Equipment	13	496,175	491,706	466,707
		<hr/>	<hr/>	<hr/>
		496,175	491,706	466,707
Non-current Liabilities				
Provision for Cyclical Maintenance	16	98,123	89,888	89,888
Finance Lease Liability	18	43,723	27,400	27,400
		<hr/>	<hr/>	<hr/>
		141,846	117,288	117,288
Net Assets		<hr/>	<hr/>	<hr/>
		781,793	738,382	738,371
Equity	25	<hr/>	<hr/>	<hr/>
		781,793	738,382	738,371

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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,018,799	1,003,158	1,009,184
Locally Raised Funds		404,281	271,646	325,008
International Students		103,896	80,877	82,715
Goods and Services Tax (net)		9,055	(2,298)	(2,298)
Payments to Employees		(555,940)	(613,005)	(643,075)
Payments to Suppliers		(763,761)	(737,130)	(773,734)
Cyclical Maintenance Payments in the year		(11,761)	(7,302)	(7,013)
Interest Paid		(6,589)	(5,880)	(6,133)
Interest Received		10,860	14,260	16,286
Net cash from Operating Activities		208,860	4,326	940
Cash flows from Investing Activities				
Purchase of PPE		(73,247)	(115,731)	(58,489)
Proceeds from Sale of Investments		164,335	359,507	95,172
Net cash from Investing Activities		91,088	243,776	36,683
Cash flows from Financing Activities				
Finance Lease Payments		(45,457)	(25,658)	(39,375)
Painting contract payments		(8,832)	(8,831)	(8,831)
Funds Held for Capital Works Projects		(22,846)	-	-
Net cash from Financing Activities		(77,135)	(34,489)	(48,206)
Net increase/(decrease) in cash and cash equivalents		222,813	213,613	(10,583)
Cash and cash equivalents at the beginning of the year	9	236,273	262,006	246,856
Cash and cash equivalents at the end of the year	9	459,086	475,619	236,273

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

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

Green Bay School

Notes to the Financial Statements

For the year ended 31 December 2019

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 Act 1989. 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 29.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 carryforward 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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

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

Non cash generating assets

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

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

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

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

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, annual leave earned 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) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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).

r) Financial Assets and Liabilities

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

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

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

s) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

t) 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.

u) Budget Figures

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

v) 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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	888,996	944,733	868,569
Teachers' Salaries Grants	2,811,499	2,711,316	2,665,883
Use of Land and Buildings Grants	1,100,967	1,142,009	1,142,245
Resource Teachers Learning and Behaviour Grants	46,638	25,000	43,621
Other MoE Grants	74,552	82,655	88,767
Other Government Grants	8,613	-	18,557
	<u>4,931,265</u>	<u>4,905,713</u>	<u>4,827,642</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	107,945	45,500	44,211
Activities	128,643	110,700	116,910
Trading	35,987	43,500	37,779
Fundraising	97,797	72,260	128,723
	<u>370,372</u>	<u>271,960</u>	<u>327,623</u>
Expenses			
Activities	118,283	112,800	115,867
Trading	23,427	30,000	29,550
Fundraising (Costs of Raising Funds)	18,592	49,000	38,318
	<u>160,302</u>	<u>191,800</u>	<u>183,735</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>210,070</u>	<u>80,160</u>	<u>143,888</u>

During the year ended 31 December 2019 8 Students and 2 Teachers travelled to Korea for immersion in culture and language. The trip cost \$13,920 and was funded through fundraising activities.

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	13	8	8
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	88,814	70,000	71,838
Expenses			
International Student Levy	4,390	500	1,269
Other Expenses	7,873	12,000	18,644
	12,263	12,500	19,913
<i>Surplus/ (Deficit) for the year International Students'</i>	76,551	57,500	51,925

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	96,590	132,820	110,244
Equipment Repairs	2,339	5,000	15,640
Library Resources	3,822	4,500	4,044
Employee Benefits - Salaries	3,166,426	3,116,316	3,039,269
Staff Development	48,917	50,000	57,460
	3,318,094	3,308,636	3,226,657

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,140	6,500	5,990
Board of Trustees Fees	5,105	6,800	5,173
Board of Trustees Expenses	13,450	13,500	11,316
Communication	6,006	6,950	6,470
Consumables	26,128	26,150	21,808
Other	54,325	41,500	60,863
Employee Benefits - Salaries	133,587	122,000	137,001
Insurance	10,917	11,537	10,823
Service Providers, Contractors and Consultancy	14,600	16,000	14,560
	270,258	250,937	274,004

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	73,350	76,000	71,217
Cyclical Maintenance Provision	18,356	28,000	27,711
Grounds	90,538	18,500	16,411
Heat, Light and Water	49,821	35,300	50,377
Rates	123	100	88
Repairs and Maintenance	53,683	34,000	44,174
Use of Land and Buildings	1,100,967	1,142,009	1,142,245
Security	9,043	11,000	11,286
Employee Benefits - Salaries	80,714	73,500	66,726
	<u>1,476,595</u>	<u>1,418,409</u>	<u>1,430,235</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	-	-	-
Building Improvements - Crown	6,728	4,518	6,728
Furniture and Equipment	35,007	23,506	30,527
Information and Communication Technology	15,272	10,255	9,219
Leased Assets	49,849	3,250	38,059
Library Resources	4,842	33,471	4,684
	<u>111,698</u>	<u>75,000</u>	<u>89,217</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	421,025	173,302	198,291
Bank Call Account	37,861	37,782	37,782
Short-term Bank Deposits	-	264,335	-
Cash and cash equivalents for Cash Flow Statement	<u>459,086</u>	<u>475,619</u>	<u>236,273</u>

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

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	830	977	977
Interest Receivable	-	1,240	1,240
Teacher Salaries Grant Receivable	209,097	191,010	191,010
	<u>209,927</u>	<u>193,227</u>	<u>193,227</u>
Receivables from Exchange Transactions	830	2,217	2,217
Receivables from Non-Exchange Transactions	209,097	191,010	191,010
	<u>209,927</u>	<u>193,227</u>	<u>193,227</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	14,569	6,835	6,835
	<u>14,569</u>	<u>6,835</u>	<u>6,835</u>

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	-	264,335
Total Investments	<u>100,000</u>	<u>-</u>	<u>264,335</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	139,429	-	-	-	(6,728)	132,701
Furniture and Equipment	204,057	43,447	(727)	-	(35,007)	211,770
Information and Communication Technology	25,620	23,707	-	-	(15,272)	34,055
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

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	269,121	(136,420)	132,701
Furniture and Equipment	504,473	(292,704)	211,770
Information and Communication Technology	80,490	(46,434)	34,055
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

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	146,157	-	-	-	(6,728)	139,429
Furniture and Equipment	172,763	66,688	(4,866)	-	(30,527)	204,058
Information and Communication Technology	25,470	9,369	-	-	(9,219)	25,620
Leased Assets	76,833	26,040	-	-	(38,059)	64,814
Library Resources	32,428	8,234	(3,192)	-	(4,684)	32,786
Balance at 31 December 2018	453,651	110,331	(8,058)	-	(89,217)	466,707

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	269,121	(129,692)	139,429
Furniture and Equipment	520,423	(316,366)	204,058
Information and Communication Technology	56,782	(31,162)	25,620
Leased Assets	123,269	(58,456)	64,814
Library Resources	92,176	(59,389)	32,786
Balance at 31 December 2018	1,061,771	(595,065)	466,707

14. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	33,624	55,548	55,548
Accruals	6,140	5,990	5,990
Employee Entitlements - Salaries	209,097	206,431	191,010
Employee Entitlements - Leave Accrual	28,709	-	15,421
	<u>277,570</u>	<u>267,969</u>	<u>267,969</u>
Payables for Exchange Transactions	277,570	267,969	267,969
	<u>277,570</u>	<u>267,969</u>	<u>267,969</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	38,404	23,322	23,322
Other	37,001	3,239	3,239
	<u>75,405</u>	<u>26,561</u>	<u>26,561</u>

16. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	95,588	95,588	74,890
Increase/ (decrease) to the Provision During the Year	10,045	28,000	20,698
Use of the Provision During the Year	(3,450)	(28,000)	-
Provision at the End of the Year	<u>102,183</u>	<u>95,588</u>	<u>95,588</u>
Cyclical Maintenance - Current	4,060	5,700	5,700
Cyclical Maintenance - Term	98,123	89,888	89,888
	<u>102,183</u>	<u>95,588</u>	<u>95,588</u>

17. Painting Contract Liability

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	-	8,832	8,832
Non Current Liability	-	-	-
	-	8,832	8,832

In 2013 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2013, with regular maintenance in subsequent years. The agreement has a final commitment of \$8,832 in 2019. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	43,063	30,265	34,167
Later than One Year and no Later than Five Years	47,029	27,400	29,672
Later than Five Years	-	-	-
	90,092	57,665	63,839

19. Funds Held for Capital Works Projects

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Fire Alarm Upgrade	<i>completed</i>	-	111,563	(111,563)	-	-
4 Classrooms & Toilet Block	<i>in progress</i>	-	-	(22,936)	-	(22,936)
9,13: Stage 1 New Heat Pumps	<i>completed</i>	-	17,195	(17,195)	-	90
Totals		-	128,758	(151,694)	-	(22,846)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

(22,846)

22,846

20. 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.

21. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,105	5,173
Full-time equivalent members	0.22	0.12
<i>Leadership Team</i>		
Remuneration	463,591	431,184
Full-time equivalent members	4	4
Total key management personnel remuneration	468,696	436,357
Total full-time equivalent personnel	4.22	4.12

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-5	0
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	3.00	0.00
	3.00	0.00

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

22. 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into a \$125,825 contract to paint and maintain the painting of the school over the period 2021 to 2027.

(Capital commitments at 31 December 2018: \$nil)

25. 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.

26. 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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	459,086	475,619	236,273
Receivables	209,927	193,227	193,227
Investments - Term Deposits	100,000	-	264,335
Total Financial assets measured at amortised cost	<u>769,013</u>	<u>668,846</u>	<u>693,835</u>

Financial liabilities measured at amortised cost

Payables	277,570	267,969	267,969
Finance Leases	80,998	57,665	57,665
Painting Contract Liability	-	8,832	8,832
Total Financial Liabilities Measured at Amortised Cost	<u>358,568</u>	<u>334,466</u>	<u>334,466</u>

27. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School Holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

28. Comparatives

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

29. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments:

This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

Independent Auditor's Report

To the readers of Green Bay School's Financial statements For the year ended 31 December 2019

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 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 22 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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



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 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 National Standards.</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:

That overall schoolwide total of 85% of students achieving “at” or “above” the National Curriculum level in Maths will be achieved.

That Maori and Pasifika achievement will match or better whole school achievement.

Baseline Data:

	Towards	Within	Above	Total At & Above
All	8%	72%	20%	92%
Maori	21%	72%	7%	79%
Pasifika	9%	75%	16%	91%
Asian	5%	72%	23%	95%
Girls	6%	74%	20%	94%
Boys	9%	68%	23%	91%

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. 	<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. 	<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. 	<ul style="list-style-type: none"> Through the appraisal system which monitors priority students. Teachers will continue to record steps and processes they have put in place to lift student achievement in Maths. Through whanau meetings teachers can share their successes and next steps so that teachers are able to learn from each other.
<ul style="list-style-type: none"> Parent/teacher evenings on how they can support their children at home. 	<ul style="list-style-type: none"> Parents/caregivers invited to attend a Math information evening discussing Math expectations and how they can help at home. 	<ul style="list-style-type: none"> To create a strong home/school partnership. To inform parents on the importance of number knowledge and how they can help at home. 	<ul style="list-style-type: none"> To keep building on the home/school partnership.
<ul style="list-style-type: none"> A school wide focus on Number Knowledge. Focusing on basic facts and timetables. 	<ul style="list-style-type: none"> Through the school progressions we placed an emphasis on basic fact and timetable knowledge. 	<ul style="list-style-type: none"> To improve number knowledge. To ensure that by the time students reached intermediate they knew their times tables. 	<ul style="list-style-type: none"> To continue strengthening the use of basic facts and number knowledge teaching and learning across the school
<ul style="list-style-type: none"> New Maths Curriculum Lead Teacher appointed. The Lead teacher then leads the Math PLG 	<ul style="list-style-type: none"> PLG team meets twice a term and shared back to all teachers. They are there to support teachers learning and planning. To make sure resources are there to support teachers 	<ul style="list-style-type: none"> Overviews developed for teaching and learning. Progressions to support students next steps. 	<ul style="list-style-type: none"> Continue to support teachers learning and next steps To improve math outcomes

<ul style="list-style-type: none"> 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. 	<p>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. 	<ul style="list-style-type: none"> Specialised teaching of students. 	<ul style="list-style-type: none"> Closer monitoring of students going into COSDMBRRICS. Looking at learning needs
<ul style="list-style-type: none"> PAT and EasTTle = Better use of data from testing. <p>Teacher Resources:</p> <ul style="list-style-type: none"> AWS Maths Banker: one-year 5/6 class trialled the programme. 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> To support next learning and teaching steps. 	<ul style="list-style-type: none"> 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 2019 have also been discussed.
<ul style="list-style-type: none"> AWS Maths Banker: one-year 5/6 class trialled the programme. 	<ul style="list-style-type: none"> Identify needs and gaps. Supports planning Financial Literacy. Students working with percentages, fractions, budgeting, money handling skills 	<ul style="list-style-type: none"> Focus on the need of the student. High level of student engagement 	<ul style="list-style-type: none"> Ongoing More Yr. 5/6 classes to use the programme in 2020.

<ul style="list-style-type: none"> • Maths Mate Maintenance Program in the Year 7/8 classes. 	<ul style="list-style-type: none"> • Link home learning with classroom programme 	<ul style="list-style-type: none"> • Continue with Maths Mate.
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for next year:

In 2020 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)
-

Analysis of Variance Reporting- Literacy



School Name:	Green Bay School	School Number:	1298
Annual 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: 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>		
Target:	<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 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.</p>		

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

Baseline Data:

Reading

	Working Towards	Working within	Working Above	Total At & Above %
All	7%	73%	20%	93%
Maori	15%	79%	6%	85%
Pasifika	18%	69%	13%	82%
Asian	5%	72%	23%	95%
Girls	4%	70%	27%	97%
Boys	9%	74%	17%	91%

Writing

	Working towards	Working within	Working above	Total At & Above %
All	9%	76%	15%	91%
Maori	25%	68%	7%	75%
Pasifika	7%	77%	16%	93%
Asian	4%	74%	22%	96%
Girls	4%	75%	21%	96%
Boys	14%	76%	10%	86%

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>Reading</p> <p>40/100 Book challenge</p> <p>Reciprocal Reading</p> <p>AVAILL Reading Program Y5-8</p> <p>Guided silent reading</p> <p>Reading Recovery Teacher completed the SPELD course. Learning strategies and best practice when working with students with dyslexic characteristics.</p> <p>CSI (More visual)</p>	<p>Reading Mileage</p> <p>Collaboration, leadership and mixed ability groups</p> <p>This involved students watching movies while reading sub-titles.</p> <p>Focus on comprehension</p> <p>Through the SPELD course STEPS2 was recommended. STEPS2 programme was introduced for trial to support target students in literacy.</p> <p>Understanding and using reading strategies</p>	<p>Improve student vocabulary and general knowledge.</p> <p>Help with comprehension</p> <p>Case studies and student data suggests improvements in vocabulary and comprehension. High level of student engagement</p> <p>Chunking text into small sections with lots of discussion around the text.</p> <p>More students displaying dyslexic characteristics.</p> <p>Comprehend difficult texts</p>	<p>Continue with program.</p> <p>Independence</p> <p>Continue with program.</p> <p>Continue program.</p> <p>Continue with program. Most students making good progress.</p> <p>Continue with programmes where needed.</p>

<p>Reading Recovery Programme</p>	<p>3 Reading Recovery Teachers who have 4 students each. Students are seen for 30 minutes 5 days a week.</p>	<p>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.</p>	<p>Most students coming off at acceptable level. Those discontinued are refer to rainbow reading, vamp or SPELD2 depending on need.</p>
<p>Professional Learning Group in Literacy to look at best practice school wide.</p>	<p>Junior Literacy Leader modelled lessons in Reading and Writing, supports beginning teachers.</p>	<p>Lead teacher will go into classroom to observe lesson and will then go back in and model lessons. Will co-teach and support with planning</p>	<p>Continue Professional Learning Group in Literacy. Lead Teacher to support Junior teacher in Reading and Writing, through observations and modelling best practice.</p>
<p>RTLit Teacher Opportunity Programme undertaken by two Year 4 teachers</p>	<p>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.</p>	<p>To improve the teacher's pedagogical practice and therefore improve student outcomes.</p>	<p>Provide the opportunity for more teachers to participate.</p>
<p>ESOL</p>	<p>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.</p>	<p>ESOL Teacher meets with teachers to discuss best practice and support teacher and students in the class</p>	<p>Ongoing.</p>

<p>Writing</p> <p>Provided whole school wide writing planning for four successive years.</p>	<p>Increase pedagogical knowledge.</p>	<p>Provide consistency and coverage of genre and attributes of writing across the school.</p>	
<p>Writing Moderation</p>	<p>From each year level we collect 2 E-asTTle writing samples. Teachers then get into groups and mark the samples.</p>	<p>Working on having a consistent approach when marking E-asTTle writing.</p>	<p>Continue to do this in term 1 and 4, 2020.</p>
<p>General</p>			
<p>Support Programmes run by Teacher Aides.</p> <p>Two Teacher aides attended Kohia course. Supporting reading and writing in the classroom.</p>	<p>VAMP (Visual Auditory Memory Programme), Rainbow Reading, Lexia.</p> <p>Looking at ways to support students when in the classroom.</p>	<p>To support student learning.</p> <p>Teacher aides came away with strategies on how to support their students with reading and writing.</p>	<p>Continue with programmes where needed.</p>
<p>ICOL Leader (In school community of Learning Leader)</p>	<p>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.</p>	<p>Teachers had shared understanding of the literacy progressions</p> <p>Progressions are now in every classroom. They are used to support next steps in planning and learning</p>	<p>Developing teacher and students use of curriculum progressions in the classroom to inform learning and next steps. This will develop a shared language and strengthen curriculum knowledge.</p>

<p>Special Needs policies reviewed: new aim – acceleration.</p> <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 	<p>Support programmes: VAMP (Visual Auditory Memory Programme), Rainbow Reading, Lexia, STEPS2 and Reading Recovery SENCO working with teachers, students and support staff</p>	<p>Lifting achievement through support programmes.</p>	<p>ongoing</p>
<p>Circle Time project established. programme to develop students' ability to self-manage behaviour/emotions collaboratively:</p> <p>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</p>	<p>Creates an affective learning environment. A shared understanding across the whole school</p>	<p>To help support student learning.</p>	<p>SLT to monitor systematic review of students of concern during syndicate meetings</p>
<p>Circle Time project established. programme to develop students' ability to self-manage behaviour/emotions collaboratively:</p> <p>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</p>	<p>A shared understanding, language and resources across the whole school.</p>	<p>Improvement in learning environment</p>	<p>Ensure school curriculum document includes shared understandings about effective pedagogy</p> <p>Develop schoolwide system to manage behaviour in class</p> <p>Undertake schoolwide Circle Time</p> <p>Develop Circle Time expert beyond SENCo to develop leadership capacity</p>



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Planning for next year:

In 2020 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, boys writing and strategies for extending students in reading
- Continuing Guided reading
- Two new teachers from Yr4 to participate in RTLit Teacher Opportunity Program
- Continuing to trial STEPS2 and monitor progress
- 2 teacher aides to attend STEPS2 course
- 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, teachers, students and whanau
- Develop teacher knowledge of how to use eTap to track misbehaviour.
- Track and respond to student misbehaviour (PB4L)

School

Green Bay School

KIWISPORT NOTE

Please modify the standard MoE note below for Kiwisport to match your school

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$ 9727.44 (excluding GST). The funding was spent on Sports activor and sporting equipment. The number of students participating in organised sport increased from 97% to 97.5% of the school roll.