

# Beachlands School

## Annual Report for the year ended 31 December 2019

<b>Ministry Number:</b>	1224
<b>Principal:</b>	Anthony Noble-Campbell
<b>School Address:</b>	18 Bell Road, Beachlands, Auckland
<b>School Postal Address:</b>	18 Bell Road, Beachlands, Auckland
<b>School Phone:</b>	09 536 6757
<b>School Email:</b>	info@beachlands.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

# Beachlands School

## Annual Report

For the year ended 31 December 2019

### Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Beachlands 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.

Natasha Cockerell

Full Name of Board Chairperson

Anthony Noble-Campbell

Full Name of Principal

DocuSigned by:

*Natasha Cockerell*

B2DB215B774E452

Signature of Board Chairperson

DocuSigned by:

*Anthony Noble-Campbell*

5A09183A9A5749D

Signature of Principal

02 June 2023

Date:

01 June 2023

Date:

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

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,597,894	3,617,223	4,208,599
Locally Raised Funds	3	394,953	180,700	768,715
Interest Income		9,963	7,000	11,034
International Students	4	7,272	25,000	-
		<hr/>	<hr/>	<hr/>
		5,010,082	3,829,923	4,988,348
<b>Expenses</b>				
Locally Raised Funds	3	182,735	26,400	159,998
International Students	4	449	10,000	214
Learning Resources	5	3,150,142	2,545,188	2,735,985
Administration	6	273,603	281,870	254,396
Finance		5,310	-	3,676
Property	7	1,221,155	915,916	1,134,000
Depreciation	8	124,663	80,000	106,684
Loss on Disposal of Property, Plant and Equipment		-	-	256
		<hr/>	<hr/>	<hr/>
		4,958,057	3,859,374	4,395,209
<b>Net Surplus / (Deficit) for the year</b>		52,025	(29,451)	593,139
Other Comprehensive Revenue and Expenses		-	-	-
		<hr/>	<hr/>	<hr/>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>52,025</b>	<b>(29,451)</b>	<b>593,139</b>

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

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

For the year ended 31 December 2019

	2019	2019	2018
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Balance at 1 January</b>	1,432,956	1,055,750	839,817
Total comprehensive revenue and expense for the year	52,025	(29,451)	593,139
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	6,971	-	-
<b>Equity at 31 December</b>	<b>1,491,952</b>	<b>1,026,299</b>	<b>1,432,956</b>
Retained Earnings	1,491,952	1,026,299	1,432,956
<b>Equity at 31 December</b>	<b>1,491,952</b>	<b>1,026,299</b>	<b>1,432,956</b>

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.

## Beachlands School

# Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	409,243	442,322	253,155
Accounts Receivable	10	237,870	167,000	287,755
GST Receivable		29,654	23,000	23,318
Prepayments		18,380	12,000	12,434
Inventories	11	3,831	3,900	3,933
Investments	12	148,051	265,000	265,435
		<u>847,029</u>	<u>913,222</u>	<u>846,030</u>
<b>Current Liabilities</b>				
Accounts Payable	14	239,903	219,900	222,811
Provision for Cyclical Maintenance	15	92,257	57,861	-
Finance Lease Liability - Current Portion	16	28,054	15,329	21,038
Funds Held for Capital Works Projects	17	3,221	50,000	50,249
		<u>363,435</u>	<u>343,090</u>	<u>294,098</u>
<b>Working Capital Surplus/(Deficit)</b>		483,594	570,132	551,932
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	1,094,687	509,502	980,213
Capital Works in Progress		894	-	-
		<u>1,095,581</u>	<u>509,502</u>	<u>980,213</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	55,620	41,750	84,016
Finance Lease Liability	16	31,603	11,585	15,173
		<u>87,223</u>	<u>53,335</u>	<u>99,189</u>
<b>Net Assets</b>		<u>1,491,952</u>	<u>1,026,299</u>	<u>1,432,956</u>
<b>Equity</b>	23	<u>1,491,952</u>	<u>1,026,299</u>	<u>1,432,956</u>

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

## Beachlands School

# Statement of Cash Flows

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	917,219	1,003,534	718,712
Locally Raised Funds	374,455	182,137	347,785
International Students	7,272	25,000	-
Goods and Services Tax (net)	(6,336)	318	(12,030)
Payments to Employees	(390,327)	(435,426)	(324,056)
Payments to Suppliers	(608,367)	(398,965)	(536,438)
Cyclical Maintenance Payments in the year	(6,564)	-	-
Interest Paid	(5,310)	-	(3,676)
Interest Received	13,304	7,155	8,902
Net cash from Operating Activities	295,346	383,753	199,199
<b>Cash flows from Investing Activities</b>			
Purchase of PPE	(186,370)	(185,475)	(55,738)
Purchase of Investments	-	-	-
Proceeds from Sale of Investments	117,384	435	9,019
Net cash from Investing Activities	(68,986)	(185,040)	(46,719)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	6,971	-	-
Finance Lease Payments	(30,215)	(9,297)	(20,765)
Funds Held for Capital Works Projects	(47,028)	(249)	50,249
Net cash from Financing Activities	(70,272)	(9,546)	29,484
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>156,088</b>	<b>189,167</b>	<b>181,964</b>
Cash and cash equivalents at the beginning of the year	9 253,155	253,155	71,191
<b>Cash and cash equivalents at the end of the year</b>	<b>9 409,243</b>	<b>442,322</b>	<b>253,155</b>

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.

# Beachlands School

## Statement of Accounting Policies

For the year ended 31 December 2019

### **Reporting Entity**

Beachlands School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### **Basis of Preparation**

#### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

#### ***Basis of Preparation***

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

#### ***Financial Reporting Standards Applied***

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

#### ***Standard Early Adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

#### ***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.



## Beachlands School

# Statement of Accounting Policies

For the year ended 31 December 2019

### ***Critical Judgements in applying accounting policies***

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **Revenue Recognition**

#### ***Government Grants***

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### ***Other Grants***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

#### ***Use of Land and Buildings Expense***

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

#### ***Finance Lease Payments***

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

#### ***Cash and Cash Equivalents***

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

## Beachlands School

# Statement of Accounting Policies

For the year ended 31 December 2019

### Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

#### **Prior Year Policy**

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

### Inventories

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

### Investments

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

#### **Prior Year Policy**

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

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

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

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

### Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 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.

## Beachlands School

# Statement of Accounting Policies

For the year ended 31 December 2019

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings - School	10–40 years
Furniture and equipment	3–15 years
Information and communication technology	3–15 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

### **Accounts Payable**

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

### **Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

## Beachlands School

# Statement of Accounting Policies

For the year ended 31 December 2019

### Revenue Received in Advance

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

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

### Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

### Financial Assets and Liabilities

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

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

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

### Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

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

### Services Received In-Kind

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



## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 5 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	64,204	61,188	46,651
Information and Communication Technology	47,603	83,000	46,544
Library Resources	5,783	6,000	6,315
Employee Benefits - Salaries	2,996,837	2,369,500	2,601,548
Staff Development	35,715	25,500	34,927
	<u>3,150,142</u>	<u>2,545,188</u>	<u>2,735,985</u>

### 6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,710	7,520	7,430
Board of Trustees Fees	2,543	-	3,559
Board of Trustees Expenses	1,672	6,000	-
Communication	4,392	5,750	5,688
Consumables	10,747	11,300	13,396
Operating Lease	24,114	22,000	19,070
Other	13,896	12,000	8,028
Employee Benefits - Salaries	190,322	191,000	179,209
Insurance	10,323	18,500	10,326
Service Providers, Contractors and Consultancy	7,884	7,800	7,690
	<u>273,603</u>	<u>281,870</u>	<u>254,396</u>

### 7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,532	18,000	10,058
Consultancy and Contract Services	18,297	13,000	85,905
Cyclical Maintenance Expense	70,425	10,000	18,280
Grounds	16,170	20,000	16,140
Heat, Light and Water	24,985	35,000	27,643
Repairs and Maintenance	18,348	15,000	20,933
Use of Land and Buildings	921,558	666,010	897,565
Employee Benefits - Salaries	138,840	138,906	57,476
	<u>1,221,155</u>	<u>915,916</u>	<u>1,134,000</u>

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

## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 8 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	30,261	22,000	30,054
Furniture and Equipment	49,657	47,100	41,762
Information and Communication Technology	8,188	7,200	10,096
Leased Assets	35,878	-	23,996
Library Resources	679	3,700	776
	<u>124,663</u>	<u>80,000</u>	<u>106,684</u>

### 9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	200	200
Bank Current Account	71,006	211,122	21,809
Bank Call Account	208,913	231,000	231,146
Short-term Bank Deposits	129,124	-	-
Cash and cash equivalents for Cash Flow Statement	<u>409,243</u>	<u>442,322</u>	<u>253,155</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	21,935	-	1,437
Receivables from the Ministry of Education	24,356	-	163,321
Interest Receivable	814	4,000	4,155
Teacher Salaries Grant Receivable	190,765	163,000	118,842
	<u>237,870</u>	<u>167,000</u>	<u>287,755</u>
Receivables from Exchange Transactions	22,749	4,000	5,592
Receivables from Non-Exchange Transactions	215,121	163,000	282,163
	<u>237,870</u>	<u>167,000</u>	<u>287,755</u>

### 11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	3,831	3,900	3,933
	<u>3,831</u>	<u>3,900</u>	<u>3,933</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	148,051	265,000	265,435
Total Investments	<u>148,051</u>	<u>265,000</u>	<u>265,435</u>

## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Buildings	688,596	-	-	-	(30,261)	<b>658,335</b>
Furniture and Equipment	232,880	64,734	-	-	(49,657)	<b>247,957</b>
Information and Communication Technology	24,073	120,741	-	-	(8,188)	<b>136,626</b>
Leased Assets	29,234	53,662	-	-	(35,878)	<b>47,018</b>
Library Resources	5,430	-	-	-	(679)	<b>4,751</b>
<b>Balance at 31 December 2019</b>	<b>980,213</b>	<b>239,137</b>	<b>-</b>	<b>-</b>	<b>(124,663)</b>	<b>1,094,687</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Buildings	877,962	(219,627)	<b>658,335</b>
Furniture and Equipment	826,532	(578,575)	<b>247,957</b>
Information and Communication Technology	217,193	(80,567)	<b>136,626</b>
Leased Assets	131,179	(84,161)	<b>47,018</b>
Library Resources	44,644	(39,893)	<b>4,751</b>
<b>Balance at 31 December 2019</b>	<b>2,097,510</b>	<b>(1,002,823)</b>	<b>1,094,687</b>

The net carrying value of equipment held under a finance lease is \$47,018 (2018: \$29,234).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Buildings	301,898	416,752	-	-	(30,054)	<b>688,596</b>
Furniture and Equipment	233,764	40,878	-	-	(41,762)	<b>232,880</b>
Information and Communication Technology	32,136	2,033	-	-	(10,096)	<b>24,073</b>
Leased Assets	41,994	11,236	-	-	(23,996)	<b>29,234</b>
Library Resources	1,387	5,075	(256)	-	(776)	<b>5,430</b>
<b>Balance at 31 December 2018</b>	<b>611,179</b>	<b>475,974</b>	<b>(256)</b>	<b>-</b>	<b>(106,684)</b>	<b>980,213</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Buildings	877,963	(189,367)	<b>688,596</b>
Furniture and Equipment	761,797	(528,917)	<b>232,880</b>
Information and Communication Technology	96,452	(72,379)	<b>24,073</b>
Leased Assets	77,518	(48,284)	<b>29,234</b>
Library Resources	44,644	(39,214)	<b>5,430</b>
<b>Balance at 31 December 2018</b>	<b>1,858,374</b>	<b>(878,161)</b>	<b>980,213</b>



## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 14 Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	28,125	26,000	26,631
Accruals	14,491	26,000	26,438
Employee Entitlements - Salaries	192,337	163,000	164,881
Employee Entitlements - Leave Accrual	4,950	4,900	4,861
	<u>239,903</u>	<u>219,900</u>	<u>222,811</u>
Payables for Exchange Transactions	239,903	219,900	222,811
	<u>239,903</u>	<u>219,900</u>	<u>222,811</u>

The carrying value of payables approximates their fair value.

### 15 Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	84,016	84,016	68,416
Increase/(decrease) to the Provision During the Year	70,425	10,000	18,280
Use of the Provision During the Year	(6,564)	5,595	(2,680)
Provision at the End of the Year	<u>147,877</u>	<u>99,611</u>	<u>84,016</u>
Cyclical Maintenance - Current	92,257	57,861	-
Cyclical Maintenance - Term	55,620	41,750	84,016
	<u>147,877</u>	<u>99,611</u>	<u>84,016</u>

### 16 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer equipment.  
Minimum lease payments payable (includes interest portion):

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	28,054	-	21,038
Later than One Year and no Later than Five Years	31,603	-	15,173
	<u>59,657</u>	<u>-</u>	<u>36,211</u>

## Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2019

**17 Funds Held for Capital Works Projects**

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

		Opening	Receipts	Payments	BOT Contribution/ (Write-off to R&M)	Closing
2019		Balances	from MoE			Balances
		\$	\$	\$		\$
Rms 8,9,10 2017	<i>In progress</i>	15,220	8,047	22,860	-	407
5YA Drainage upgrade	<i>In progress</i>	35,029	1,328	31,683	-	4,674
5YA Light Fitting Upgrade	<i>In progress</i>	-	-	1,860	-	(1,860)
Totals		50,249	9,375	56,403	-	3,221
<b>Represented by:</b>						
Funds Held on Behalf of the Ministry of Education						5,081
Funds Due from the Ministry of Education						(1,860)
						<u>3,221</u>

		Opening	Receipts	Payments	BOT Contribution/ (Write-off to R&M)	Closing
2018		Balances	from MoE			Balances
		\$	\$	\$	\$	\$
Rms 8,9,10 2017	<i>In progress</i>	-	466,466	451,246	-	15,220
5YA Drainage upgrade	<i>In progress</i>	-	39,996	4,967	-	35,029
Totals		-	506,462	456,213	-	50,249

**18 Related Party Transactions**

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

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

## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 19 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	2,543	3,559
Full-time equivalent members	0.18	0.16
<i>Leadership Team</i>		
Remuneration	384,902	412,284
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	387,445	415,843
Total full-time equivalent personnel	3.18	4.16

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	135 - 145
Benefits and Other Emoluments	20 - 30	15 - 20
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	1
	3	1
	3	1

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

### 20 Compensation and Other Benefits Upon Leaving

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

## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

#### Holidays Act Compliance – schools payroll

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

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

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

### 22 Commitments

#### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

### 23 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.

### 24 Financial Instruments

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	409,243	442,322	253,155
Receivables	237,870	167,000	287,755
Investments - Term Deposits	148,051	265,000	265,435
Total Financial assets measured at amortised cost	<u>795,164</u>	<u>874,322</u>	<u>806,345</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	239,903	219,900	222,811
Finance Leases	59,657	26,914	36,211
Total Financial Liabilities Measured at Amortised Cost	<u>299,560</u>	<u>246,814</u>	<u>259,022</u>

### 25 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.

As a result of delays from the pandemic and the subsequent auditor shortage, the board has been unable to provide financial statements to the Ministry of Education by 31 March 2020 as required by the Education and Training Act 2020.

## Beachlands School

# Notes to the Financial Statements

For the year ended 31 December 2019

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

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

## Independent Auditor's Report

### To the readers of Beachlands School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Beachlands (the School). The Auditor-General has appointed me, Brendon Foy, 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 19, 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 2 June 2023. This is the date at which our opinion is expressed.

We acknowledge that our audit was completed later than the required date of 31 May 2022 under the Education and Training Act 2020. This was due to the auditor shortage in New Zealand.

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 25 on page 18 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 Beachland's School

A handwritten signature in blue ink, appearing to read "Brendon Foy".

**Brendon Foy**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



# BEACHLANDS SCHOOL

## 2020 - Strategic Plan Roadmap & Analysis of Variance

*Everyday Learning & Growing Together - Me mātau Ra*



# Beachlands School Strategic Plan

The purpose of this document is to provide an overarching framework that

- Connects the strategy to 'Our People' and the work that we do
- Affirms our connection to the Ngai Tai Ki Tamaki (local iwi)
- Clearly articulates the strategic priorities for Beachlands School
- Recognises the skills, capabilities and resources that are required to ensure we are successful

**Our School Charter:** This establishes the Mission Statement, Goals & Targets, Strategic Priorities and Annual Plans including the National Standards

**School Motto:** Everyday Learning & Growing Together - *Me mātau Ra*

**Our Vision:** Everyday we strive to provide effective learning opportunities, that ensures our people have the skills needed to succeed within our ever changing world.

# Vision Depiction

Everyday Learning & Growing Together - *Me mātau Ra*



1. The Koru represents individuals who are connected and are reaching for the heights. Success is found in both individual achievements and in connections with others.
2. The complete circular shape represents our ever changing/moving world for which we prepare our students to succeed within.
3. The bottom two left koru represent the interconnection between old Beachlands and new housing communities of Beachlands.
4. The bottom two left koru also represent the interconnection/interdependence between families and school, both working together to support children achieve/exceed their goals.
5. The blue reflects the water of life. The water that sustains our world, our environments. As a Green-Gold EnviroSchool, this reminds us to conserve the natural resources around us and to continue to protect and grow the environment in which we live, learn and recreate within. We are all kaitiaki, meaning we are the trustees, minders, custodians, guardians, keepers, stewards of our world.



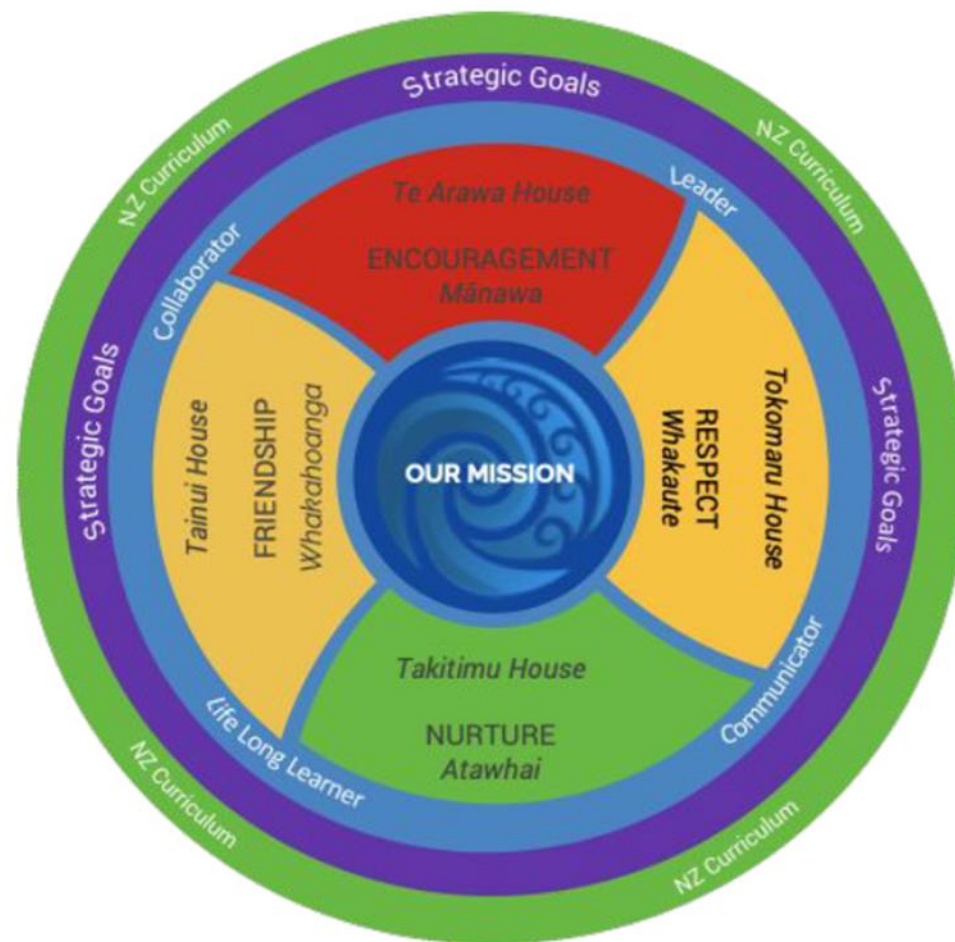
# Our Future Is Bright

*Everyday Learning & Growing Together - Me mātau Ra*

Our mission is at the heart of everything we do. Our values guide us and our strategic goals ensure that we deliver results, remaining focused on our students, families/whānau & wider community

## Diagram Key:

-  Beachlands School Mission (or Motto)
-  Beachlands School Values
-  Beachlands School Strategic Goals
-  NZ Curriculum Vision For Students



# Beachlands School Strategic Plan 2020 - 2023

## Our Vision

Every day we strive to provide effective learning opportunities, that ensures our people have the skills needed to succeed within the ever-changing world.



## School Motto

Everyday Learning and Growing Together  
*Me Matau Ra*

## STRATEGIC AREAS OF FOCUS

1. Providing extended opportunities for learning and growing together	2. Enhancing our Beachlands School experience for all	3. Strengthening connections within and beyond our school
<p>A. Embrace new approaches within teaching and learning programmes. i.e. Science, Technology, Engineering, Arts and Maths (STEAM / Growth coaching for staff and students)</p> <p>B. Ensure evidence driven decision making directs teaching and learning across the school</p> <p>C. Enable opportunities to advance leadership (staff and student) across the school</p> <p>D. Embed collaborative practices across all learning environments</p>	<p>A. Deliver induction programmes for all new students, families, whanau and employees of our school</p> <p>B. Refine our school's communication platforms to ensure communications are received in a succinct and timely manner</p> <p>C. Align our school's strategic direction and the Beachlands School brand with internal and external channels to provide clarity, growth awareness and build connection.</p> <p>D. Provide ongoing development opportunities that enables all staff to learn and grow in order to successfully deliver the Beachlands School Experience (FERN, Life Long Learner, Partnerships in learning, Equity and excellence for all)</p>	<p>A. To value opportunities to learn, grow and partner with Ngai Tai Ki Tamaki (our iwi)</p> <p>B. Embed 'Education for Sustainability' within teaching and learning programmes that ensure accreditation as a Green-Gold Enviroschool.</p> <p>C. Respect and acknowledge all cultures present in both teaching and learning programmes and in visual representation within our environment.</p> <p>D. Utilise the knowledge, skills and expertise available in our local community to encourage and build 'Friends of our school' partnerships.</p> <p>E. Support strategic projects by aligning the work of the PTA and the BOT.</p>

## OUTCOMES

Creating a desired future in our ever-changing world that prepare all of us as confident, connected, actively involved, lifelong learners.

<ul style="list-style-type: none"> <li>Develop and streamline systems and structures that support a growing school (moving from 600 students to 900 students)</li> <li>Diversification in this space ensures that student learnings of all abilities are given opportunities to learn in new and relevant areas for better preparation for their future. Additionally, this provides opportunities for our teachers to further develop</li> <li>Assessment for learning develops students' assessment and learning-to-learn capabilities</li> <li>Organisational structures, process and practices enable and sustain collaborative learning and decision making</li> </ul>	<ul style="list-style-type: none"> <li>Leadership builds trust and effective collaboration at every level of the school community</li> <li>Positive behaviours for learning (PB4L)</li> <li>Ensure alignment of our school's strategic direction (internal and external)</li> <li>Our school is a highly desirable place to work and we are seen to provide attractive employment opportunities for teachers which in turn supports our school growth</li> <li>Students participate and learn in caring, collaborative, inclusive learning communities</li> </ul>	<ul style="list-style-type: none"> <li>Students learn, achieve and progress in the breadth and depth of the NZ Curriculum</li> <li>Access to relevant expertise builds capability for ongoing improvement and innovation (students and Teachers)</li> <li>Access to relevant expertise builds capacity for ongoing improvement and innovation (students and teachers)</li> <li>Community is further connected to the school with shared goals and new programmes that expand learning opportunities for all</li> <li>Community collaborations enrich opportunities for students to become confident, connected, actively involved, lifelong learners</li> <li>Student learning at home is actively promoted through the provision of relevant learning opportunities, resources and support</li> </ul>
---	---	--

# 2020 Target Overview

## Beachlands learner high level overview for our expected curriculum level targets

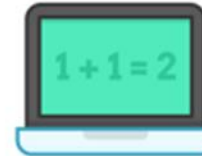
Based on the analysis of the Overall Teacher Judgements (OTJ's) December 2019, the following cohorts of students achievement displayed disparity when compared to other cohorts.

Teachers have identified strategies they will implement within their programmes that they believe will accelerate the progress and achievement for these targeted cohorts.



### READING TARGET

7/15 Year 8 students (46% shift)  
6/11 Year 4 students (55% shift)  
will be at or above curriculum expectation  
at December 2020



### MATH TARGET

7/19 Year 8 students (36% shift)  
10/21 Year 4 students (48% shift)  
will be at or above curriculum expectation  
at December 2019

Reading

Writing

Math



### WRITING TARGET

13/19 Year 8 students (68% shift)  
5 /11 Year 7 students (45% shift)  
13/25 Year 4 students (52% shift)  
will be at or above curriculum expectation  
at December 2020

Everyday Learning & Growing Together – Me Matau Ra

Strategy 1	Enhancing Opportunities for Learning & Growing Together				
	Action	Term 1	Term 2	Term 3	Term 4
<b>Embrace new approaches within teaching and learning programmes.</b>	<b>Barbs Dinnissen</b>	Commence PLD on Growth Coaching with the Education Group.	Continue PLD with Education Group	Continue PLD with Education Group	Review growth coaching & identify any resourcing implications for embedding this practice in 2021.
		Establish growth coaching partners and schedule one partner coaching session.	Provide meetings twice a term for coaching partners.	Provide meetings twice a term for coaching partners.	Provide meetings twice a term for coaching partners.
		Provide opportunity for two staff to attend PLD on 'Students Coaching Students'. Following this PLD develop an implementation plan commencing Term 2	Identify, train, pilot run and mentor students' coaches Years 5-8.	Continue to run 'Students Coaching Students' in Year 5-8 classrooms	Continue to run 'Students Coaching Students' in Year 5-8 classrooms. Review 'Students Coaching Students' and identify any resourcing implications for embedding this practice in 2021.
		Confirm two staff to complete Future Focus & Innovation Research (STEAM)	Present outcomes from Research Area 1. Library Information & Media Centre		Present outcomes from Research Area 2 - Makers@Beachlands.
<b>Ensure evidence driven decision making (drives/direct s) teaching and learning across our school</b>	<b>Barbs Dinnissen</b>	Commence PLD with Cognition Education - on Collaborative Practices. All teams to collaboratively identify and establish achievement goals for students.	Create collaborative learning PODs with norms/expectations/practices across our 5 teams.	Continue to strengthen collaborative practices within PODS and across our five teams	Continue to strengthen collaborative practices within PODS and across our five teams
		Commence PLD with Osprey Consultancy on evidence driven leadership. All senior leaders receive CLARITY (What Matters MOST in Learning, Teaching, and Leading and refer to its guiding principles on our schools practices. Trial Walk & Talks with leadership team	Create team data walls and introduce case management across our five teams and review overall rates of accelerated learning for our focus learners.  Leadership team to continue with class walk and talk practices. (To include Team Support Leaders).	Continue to strengthen data driven practices through case management across our five teams and review overall rates of accelerated learning for our focus learners.  Leadership team to continue with class walk and talk practices. (To include Team Support Leaders).	Continue to strengthen data driven practices through case management across our five teams and review overall rates of accelerated learning for our focus learners.  Leadership team to continue with class walk and talk practices. (To include Team Support Leaders).
		Teams to review the rate of progress and achievement of our focus leaders and make necessary adjustments to planning.	Teams to review the rate of progress and achievement of our focus leaders and make necessary adjustments to planning.	Teams to review the rate of progress and achievement of our focus leaders and make necessary adjustments to planning.	Review the impact of collaborative practices and data driven leadership & identify goals for embedding these practices in 2021.
<b>Embed opportunities to strengthen leadership (Staff &amp; Students)</b>	<b>Kelli Fowke Carly Loveridge</b>	Create a team that will oversee the implementation of the Cool Schools Peer Mediation Programme	Identify, train and introduce our schools Peer Mediators (Playground)	Implement peer mediators at playtimes.	Ensure peer mediators are active at play times and identify any resourcing implications for embedding in 2021.
	<b>Barbs Dinnissen</b>	Establish the framework upon which a Student Council will run	Hold Student Council meetings twice a term	Hold Student Council meetings twice a term	Hold one Student Council meeting and identify any recommendations for 2021.
	<b>Stuart Andrewes</b>	Appoint/Mentor 4 Fixed Term Team Support Leaders 5 Curriculum Team Leaders 2 PB4L Leaders 11 Fixed Term Schoolwide Unit holders.	Curriculum Teams to lead two workshops PB4L lead team to run one workshop per team, plus contribute to the creation and implementation of Tier 2 interventions.	Curriculum Teams to lead two workshops PB4L lead team to run one workshop per team, plus contribute to the creation and implementation of Tier 2 interventions.	Curriculum Teams to lead two workshops PB4L lead team to run one workshop per team, plus contribute to the creation and implementation of Tier 2 interventions.



Strategy 2	Enhancing the Beachlands Experience for All				
	Action	Term 1	Term 2	Term 3	Term 4
<b>Deliver induction programmes for all new students / families / whanau, teachers &amp; student teachers.</b>	<b>Stuart Andrewes</b>	Establish a cycle of 4 Kindy to Koru induction workshops for Beachlands School Parents	Ensure that Kindy to Koru workshops are delivered and provide opportunity for parent/caregiver feedback and adjust our programme accordingly.	Ensure that Kindy to Koru workshops are delivered and provide opportunity for parent/caregiver feedback and adjust our programme accordingly.	Ensure that Kindy to Koru workshops are delivered and provide opportunity for parent/caregiver feedback and adjust our programme accordingly.
		Establish pre entry school visits with our contributing preschool centres and Kindergartens.	Ensure pre entry visits take place and provide opportunity for centre leaders to provide feedback and adjust our programme accordingly.	Ensure pre entry visits take place and provide opportunity for centre leaders to provide feedback and adjust our programme accordingly.	Ensure pre entry visits take place and provide opportunity for centre leaders to provide feedback and adjust our programme accordingly.
		Establish a framework for the induction of new staff, students & their families across our school.	Review with new students, their families & staff the impact of their induction and use feedback to adjust this support accordingly.	Review with new students, their families & staff the impact of their induction and use feedback to adjust this support accordingly.	Review with new students, their families & staff the impact of their induction and use feedback to adjust this support accordingly.
		Establish and monitor our schoolwide buddy system for new staff and students.	Review with students & staff the buddy support programme and use feedback to adjust this support accordingly.	Review with students & staff the buddy support programme and use feedback to adjust this support accordingly.	Review with students & staff the buddy support programme and use feedback to adjust this support accordingly.
	<b>Stuart Andrewes</b>	Oversee our schools PRT (Provisionally Registered Teachers) programme. Including meetings with mentor teachers, PRT teachers and review of evidence against the Teaching Council standards	Oversee our schools PRT (Provisionally Registered Teachers) programme. Including meetings with mentor teachers, PRT teachers and review of evidence against the Teaching Council standards.	Oversee our schools PRT (Provisionally Registered Teachers) programme. Including meetings with mentor teachers, PRT teachers and review of evidence against the Teaching Council standards.	Oversee our schools PRT (Provisionally Registered Teachers) programme. Including meetings with mentor teachers, PRT teachers and review of evidence against the Teaching Council standards.
	<b>Stuart Andrewes</b>	Liaise with Teacher Training providers and oversee the Associate Teacher and Student teacher programme.	Liaise with Teacher Training providers and oversee the Associate Teacher and Student teacher programme.	Liaise with Teacher Training providers and oversee the Associate Teacher and Student teacher programme.	Liaise with Teacher Training providers and oversee the Associate Teacher and Student teacher programme.
<b>Refine our school's communication platforms to ensure communications are received in a succinct and timely manner.</b>	<b>Shannon Bremner</b>	Promote the School Stream APP with office staff assisting parents to upload it.	Promote the School Stream APP with office staff assisting parents to upload it	Promote the School Stream APP with office staff assisting parents to upload it.	Promote the School Stream APP with office staff assisting parents to upload it.
	<b>Anthony Noble-Campbell</b>	Redesign our school's website using Spke@school as the design provider	Launch our redesigned website to our community including our schools Facebook page.	Monitor and update communications on site as necessary including our schools Facebook page.	Monitor and update communications on site as necessary including our schools Facebook page.
	<b>Celeste Sachs</b>	Establish the Seesaw APP to ensure we use the potential that this interactive learning APP provides across. Years 3-8.	Launch Seesaw with students in Years 3-8 Provide parents information meetings on how to engage with Seesaw.	Monitor the implementation of Seesaw Provide parents information meetings on how to engage with Seesaw.	Monitor the implementation of Seesaw and identify any resourcing implications for embedding this APP in 2021.
<b>Strengthen our school's motto: Me Matau Ra. Learning &amp; growing together.</b>	<b>Anthony Noble-Campbell</b>	Identify placement of our new logo and motto so that it is strategically visible within our school. Including, but not exclusive to, our uniform, external signage, letterhead, website & Facebook page,	To continue to promote/explain our new school logo and motto with school communications.	To continue to promote/explain our new school logo and motto with school communications.	To continue to promote/explain our new school logo and motto with school communications.
	<b>Team Leaders</b>	Increase ways in which parents/community members can provide support/expertise with our learning programmes	Increase ways in which parents/community members can provide support/expertise with our learning programmes	Increase ways in which parents/community members can provide support/expertise with our learning programmes	Increase ways in which parents/community members can provide support/expertise with our learning programmes



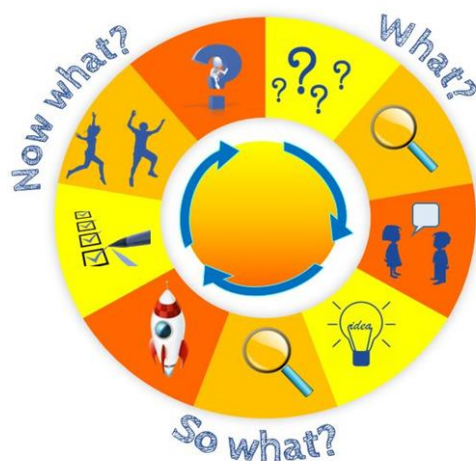
Strategy 3	Strengthening Connections Within & Beyond our School				
	Action	Term 1	Term 2	Term 3	Term 4
<b>Value opportunities to learn, grow &amp; partner with Ngai Tai Ki Tamaki, our iwi.</b>	<b>Anthony Noble-Campbell</b>	Seek approval from Ngai Tai for the creation of 5 Pou (guardians)	5 Pou to be installed around our Kaiawa gardens		
	<b>Anthony Noble-Campbell</b>	Open our whare - Arhue, the House of Fern.			
	<b>Anthony Noble-Campbell</b>		Plan for senior students to visit Umupuia marae in Term 3 or 4	Marae Visit - TBC	Marae Visit -TBC
	<b>Eileen Potgieter</b>	Provide PLD on the overview and purpose of Enviroschools kaupapa and identify areas for sustainability	Support environmental projects based at Omana Regional Park, Waikōpua Island, Presbyterian Church Enviro projects, local beaches and waterways.	Support environmental projects based at Omana Regional Park, Waikōpua Island, Presbyterian Church Enviro projects, local beaches and waterways.	Support environmental projects based at Omana Regional Park, Waikōpua Island, Presbyterian Church Enviro projects, local beaches and waterways.
<b>Embed 'Education for Sustainability within teaching and learning programmes.</b>	<b>Eileen Potgieter</b>	Establish an EFS team and provide opportunities for this team to work closely with Susie Bettany, Sustainable Schools Advisor.	EFS team to provide leadership across our school on projects TBC.	EFS team to provide leadership across our school on projects TBC.	EFS team to provide leadership across our school on projects TBC.
	<b>Anthony Noble-Campbell</b>	Whanau Hui	Commence Te Reo Classes	Whanau Hui Continue Te Reo Classes	Continue Te Reo Classes
<b>Respect &amp; celebrate all cultures at our school in both teaching and learning programmes &amp; visual representations artefacts within our school</b>	<b>Anthony Noble-Campbell</b>	Representation at the HPPA Cultural festival.	Consider placement of artefacts reflecting cultures within our school and our Iwi.	Kapahaka group to perform at Koanga Festival School Cultural Celebration Day	Install artefacts reflecting cultures within our school and our Iwi.
	<b>Anthony Noble-Campbell</b>	Learning conferences that enable building connections / relationships and goal setting.	Learning conferences that enable building connections / relationships and goal setting.	Learning conferences that enable building connections / relationships and goal setting.	Review goals from Terms 1-3 and plan for 2021.
	<b>Anthony Noble-Campbell</b>	Bible in schools programme delivered by CES Teachers.	Bible in schools programme delivered by CES Teachers.	Bible in schools programme delivered by CES Teachers.	Bible in schools programme delivered by CES Teachers.
<b>Utilise the knowledge, skill &amp; expertise within our community to build 'Friends of our School partnerships.</b>	<b>Anthony Noble-Campbell</b>	Work with local apiarists and core student groups to promote, build and learn about our Beachlands School Bee Enterprise Business.	Work with local apiarists and core student groups to promote, build and learn about our Beachlands School Bee Enterprise Business.	Work with local apiarists and core student groups to promote, build and learn about our Beachlands School Bee Enterprise Business.	Work with local apiarists and core student groups to promote, build and learn about our Beachlands School Bee Enterprise Business.
	<b>Barbs Dinnissen</b>	Establish a working nursery in our Kaiawa gardens.	Ongoing maintenance of our school's nursery	Ongoing maintenance of our school's nursery	Ongoing maintenance of our school's nursery
	<b>Stuart Andrewes</b>	Complete swimming pool heating & shading. Complete Bike Track/Adventure Park / Purchasing 4 Student Bee Suits / Install new adjustable basketball hoops (X3) / Install two new adjustable netball hoops / Post Pads for basketball and netball hoops.	Commencing detailed design and costing of bike track / activity park project.	Commence bike track / activity park project with MOE approval.	Complete bike track / activity park project with MOE approval.
<b>Alignment of projects between PTA &amp; BOT</b>	<b>Anthony Noble-Campbell</b>	Complete swimming pool heating & shading. Complete Bike Track/Adventure Park / Purchasing 4 Student Bee Suits / Install new adjustable basketball hoops (X3) / Install two new adjustable netball hoops / Post Pads for basketball and netball hoops.	Commencing detailed design and costing of bike track / activity park project.	Commence bike track / activity park project with MOE approval.	Complete bike track / activity park project with MOE approval.

## Beachlands School – Te Kura o Kahawairahi

### Year Group Data Tracking & Analysis 2017 -2019

**Kia ngātahi te waihoe  
Tahuri te kei o tō waka, whatiwhati ngaru  
Haere ki tua, papapounamu te moana  
E topa, e rere ki uta**

**Paddle as one  
Turn the front of the canoe into the waves and push through them  
Because past the waves the ocean is flat  
And we will speed off into the distance**



Data analysis is a process of collecting data and organizing it in a manner where one can draw conclusions that then empower actions. At Beachlands School we use 'What – So What – Now What' as our method of inquiry/reflection.

While all three stage are critical, the 'Now What' stage confirms outcomes of this inquiry/reflection that then leads to empowered actions. A-F below are some examples of the types of actions that could come out of this review process.

- a. Now what planning do I need to do to meet the needs of all my learners based on the data?
- c. Now what resources and/or curriculum knowledge do I need in order to stretch/accelerate my learners progress.
- e. Now what will I do differently next year in terms of forming effective learning partnership with my students, their family and whanau?
- f. Now what have I learnt from my student's data this year in terms of accelerating learning?

The data that follows, tracks the same year group over time (2017-2019) and shows the percentage of students 'At and Above' in relation to our NZ Curriculum levels.

# Beachlands School - Te Kura o Kahawairahi



Everyday Learning and Growing Together – Me mātau Ra

OTJ – Reading December	2017		2018		2019		% Shift 2017 - 2019
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	
All Students	488	86	622	88	671	87	+1
All Girls	249	87	302	92	317	92	+5
All Boys	239	85	320	85	354	84	-1
European/Pākehā	351	89	406	91	434	92	+3
Māori	57	69	94	78	103	76	+7
Pasifika	12	83	14	93	14	93	+10
African Origins	31	84	33	81	45	78	-6

December 2018 Year 7 at 81%  
December 2018 Year 3 at 80%

2019 Reading Target for Year 8 at 85%  
2019 Reading Target for Year 4 at 85%

End of Year Actual Year 8 at 85%  
End of Year Actual Year 4 at 88%

**What:** Over the past 36 months student's achievement percentages at and above have remained consistent noting our rapid roll growth situation. Factors for maintaining high levels of achievement in reading included approaches to inference/comprehension, engagement with text and photos to make meaning, group read & novel study, structures big book, topic related vocabulary and plays and puppet theatre to re-tell stories.

There was a positive impact on the levels of student achievement through regular/uninterrupted guided / instructional lessons

**Now What:** The challenge is to transfer the conventions of reading into writing, as the texts used provide excellent exemplars for the students to learn from. To strengthen buddy reading and reading together programmes. Strengthen our phonics programme for focus learners and identify approaches to encourage reading for enjoyment from a variety of texts, particularly for our reluctant readers.

# Beachlands School - Te Kura o Kahawairahi



Everyday Learning and Growing Together – Me mātau Ra



OTJ – Writing December	2017		2018		2019		% Shift 2017-2019
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	
All Students	479	75	620	82	671	79	+4
All Girls	247	85	301	90	317	89	+4
All Boys	232	64	319	73	353	70	+6
European/Pākehā	342	78	406	85	434	82	+4
Māori	58	55	93	73	103	72	+17
Pasifika	12	58	14	85	14	86	+28
African Origins	31	71	33	72	45	60	-11
December 2018 Year 7 at 68%		2019 Writing Target for Year 8 at 78%		End of Year Actual Year 8 at 67%			
December 2018 Year 3 at 80%		2019 Writing Target for Year 4 at 85%		End of Year Actual Year 4 at 80%			

**Context:** Over the past 36 months student's achievement percentages at and above have remained consistent noting our rapid roll growth situation. The targets set were unrealistic and required them to be more pupil/group specific and not just an overall percentage shift. Innovations in writing practices included use of timers for writing (20 minutes writing / 5 minutes for editing etc). More time was provided for think-peer-share, free choice writing helped with motivation, quick writes, success criteria that was linked to the 'Bump It Up Walls' and the use of Chromebooks was a motivator for writing. Linking writing across the curriculum (Science & sleep research) as well as in various formats/purposes (comic heroes/write NZ project), Learning partners/buddies were in operation but there is scope to increase their effectiveness was noted as was writing for an audience.

The timers helped learners visualise and work within time allocations. The editing time provided a small but precise time gap for learners to focus on the specific skills required which included reading aloud and during this time it became clearer where the writing needed to be strengthened. This also provided greater meaning to ones writing as the feedback came from the audience – the reader/listener of the writing. Use of drawings in pre writing at all levels, and teachers background reading on what makes successful writing programmes for boys.

**Now What:** 2020 targets will be based on the number of students who are currently below expectation and who, with accelerated programmes, will reach their standard at the end of the 2020 school year. Writing programmes to include strengthening oral language and provide stronger links between reading and writing. Focus learners will have their progress regularly reviewed at case management meetings and at team meetings. Moderation within and across teams will be strengthened as will the use of the Seesaw APP and classroom blogs as an interactive tool particularly across Years 3-8. External PLD will be provided by Cognition Education with a focus on Collaborative Teaching Practices and Osprey Consultancy focusing on the Data Driven Decisions and Case Management. Writing every day will be a priority as will the introduction of writing workshops with students having the agency to engage with these. To further strengthen pre-writing graphic organiser, editing skills and writing for a purpose/audience.

# Beachlands School - Te Kura o Kahawairahi



Everyday Learning and Growing Together - Me mātau Ra



OTJ – Maths December	2017		2018		2019		% Shift 2017-2019
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	
All Students	486	83	622	84	671	84	+1
All Girls	245	82	302	84	317	81	-1
All Boys	241	85	320	86	354	86	+1
European/Pākehā	345	87	406	86	434	86	-1
Māori	60	68	94	69	103	75	+7
Pasifika	12	84	14	93	14	79	-5
African Origins	30	74	33	73	45	78	+4

December 2018 Year 7 at 58%  
December 2018 Year 3 at 74%

2019 Maths Target for Year 8 at 70%  
2019 Maths Target for Year 4 at 85%

End of Year Actual Year 8 at 78 %  
End of Year Actual Year 4 at 82%

## Context:

Linking of maths to authentic context (re sleep study) plus a push on strengthening number knowledge. Unrelenting focus on ensuring maths programmes were uninterrupted. Differentiated planning so that gaps were filled. Focus learner attended multiple instructional teaching sessions during the week. Motivation increased through variability in maths tumblers, revisiting new learning, family maths packs for activities to be done at home, using STEAM activities that integrated with topic studies, students with Mathletics accounts and greater use of materials when problem solving.

## Now What:

Continuing focus on number knowledge particularly decimal and fractions within word based/collaborative problems solving tasks. Introduce mixed buddy online learning maths programme and continue with Mathletics, continue to identify the gaps in knowledge of focus learners and bridge these, encourage risk taking within problem solving approaches, use of modelling books for students to refer back to, integrating the language of maths across the curriculum and delivering maths programmes in the morning timetable. Stronger use of learning progressions with planning as well as using talk moves during lessons. Continue to ensure wide range of material are available in lessons. Provide low floor – high ceiling problem solving tasks that will cater for all abilities, Maths lead team to provide teacher workshops. Refer to Pact tool as we review our Beachlands School progressions.

## Beachlands School - Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the school received Kiwisport funding of \$8,347.96 to implement this initiative. The funding was used to purchase sports equipment and employ staff from various sports bodies for functional skills movement programmes.

A handwritten signature in blue ink, consisting of several loops and a horizontal line at the bottom.