

# Broad Bay School

## Annual Report

For the Year Ended 31 December 2020

**Ministry Number**

3718

**Principal**

Greg MacLeod

**School Address**

4 Roebuck Rise  
Broad Bay  
Dunedin 9014

**School Postal Address**

4 Roebuck Rise  
Broad Bay  
Dunedin 9014

**School Phone**

(03) 478 0706

**School Email**

office@broadbay.school.nz

**Members of the Board of Trustees**

Name	Position	How Position Gained	Term Expires
Michael Garbett	Chair Person	Elected	May-22
Greg MacLeod	Principal	Appointed	
Nick Biggin	Parent Rep	Elected	May-22
Aaron Sharma	Parent Rep	Elected	May-22
Amie Richardson	Parent Rep	Elected	May-22
Esther Willing	Parent Rep	Elected	May-22
Louise Crowl	Staff Rep	Elected	May-22

**Accountant/Service Provider**

Better Business Accountants

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Kiwisport

# Statement of Responsibility

Broad Bay School

For the year ended 31 December 2020

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

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

In the opinion of the Board's management, the annual financial statements for the financial year fairly reflect the financial position and operations of the School.

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

Michael Garbett	Greg MacLeod
	_____
Signature of Board Chairperson	Signature of Principal
18/10/21	
Date	Date 18/10/2021

# Statement of Comprehensive Revenue and Expense

Broad Bay School

For the year ended 31 December 2020

	NOTES	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>Revenue</b>				
Government Grants	2	470,221	439,000	455,761
Local Fundraising	3	32,417	16,770	23,058
Interest		1,729	2,300	2,224
<b>Total Revenue</b>		<b>504,367</b>	<b>458,070</b>	<b>481,043</b>
<b>Expenses</b>				
Local Fundraising	3	481	6,750	9,478
Learning Resources	4	290,742	271,000	320,994
Administration	5	32,746	40,604	37,532
Finance		242	-	169
Property	6	146,142	149,564	147,280
Depreciation	7	14,480	12,703	11,312
Loss on Disposal of Property, Plant and Equipment		149	-	2,073
<b>Total Expenses</b>		<b>484,982</b>	<b>480,621</b>	<b>528,837</b>
<b>Net (Deficit) Surplus</b>		<b>19,385</b>	<b>(22,551)</b>	<b>(47,794)</b>
Other Comprehensive Revenue and Expenses				
		-	-	-
<b>Total Comprehensive Revenue and Expenses for the Year</b>		<b>19,385</b>	<b>(22,551)</b>	<b>(47,794)</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.

# Statement of Net Changes in Assets/Equity

Broad Bay School

For the year ended 31 December 2020

	Notes	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>Balance as at 1 January</b>		<b>155,930</b>	<b>155,930</b>	<b>202,842</b>
Total Comprehensive Revenue and Expenses for the year		19,385	(22,551)	(47,794)
MOE Furniture Grant		1,503	-	882
<b>Equity at 31 December</b>	20	<b>176,818</b>	<b>133,379</b>	<b>155,930</b>
Retained Earnings		176,818	133,379	155,930
Reserves		-	-	-
<b>Equity at 31 December</b>		<b>176,818</b>	<b>133,379</b>	<b>155,930</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.

# Statement of Financial Position

Broad Bay School

As at 31 December 2020

	Notes	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>Current Assets</b>				
Cash and Cash Equivalents	8	107,773	80,703	82,957
Accounts Receivable	9	19,767	15,000	17,177
Prepayments		1,718	1,000	1,790
Investments	10	60,000	60,000	60,000
<b>Total Current Assets</b>		<b>189,258</b>	<b>156,703</b>	<b>161,924</b>
<b>Current Liabilities</b>				
Accounts Payable	12	31,707	25,000	20,969
GST		5,876	6,324	4,747
Provision For Cyclical Maintenance	14	10,000	-	-
Revenue Received in Advance	13	-	-	100
Finance Leases - Current Portion	15	4,345	5,000	4,130
<b>Total Current Liabilities</b>		<b>51,928</b>	<b>36,324</b>	<b>29,946</b>
<b>Working Capital Surplus</b>		<b>137,330</b>	<b>120,379</b>	<b>131,978</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	11	63,003	50,000	53,181
<b>Total Non-Current Assets</b>		<b>63,003</b>	<b>50,000</b>	<b>53,181</b>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	14	19,660	30,000	21,968
Finance Leases	15	3,855	7,000	7,261
<b>Total Non-Current Liabilities</b>		<b>23,515</b>	<b>37,000</b>	<b>29,229</b>
<b>Net Assets</b>		<b>176,818</b>	<b>133,379</b>	<b>155,930</b>
<b>Equity</b>		<b>176,818</b>	<b>133,379</b>	<b>155,930</b>

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

# Statement of Cash Flows

## Broad Bay School

For the year ended 31 December 2020

	Notes	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>Cash Flows from Operating Activities</b>				
Government Grants		132,228	93,500	112,588
Locally Raised Funds		21,288	10,020	13,459
Goods and Services Tax (Net)		1,129	-	2,292
Payments to Employees		(69,159)	(45,900)	(99,848)
Payments to Suppliers		(46,931)	(62,174)	(69,219)
Interest Paid		(242)	-	(42)
Interest Received		1,822	2,300	1,898
Total Cash Flows from Operating Activities		<b>40,135</b>	<b>(2,254)</b>	<b>(38,872)</b>
<b>Cash Flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(149)	-	(2,073)
Purchase of PPE (and Intangibles)		(13,482)	-	558
Purchase of Investments		-	-	-
Total Cash Flows from Investing Activities		<b>(13,631)</b>	<b>-</b>	<b>(1,515)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,503	-	882
Finance Lease Payments		(3,191)	-	(4,140)
Total Cash flows from Financing Activities		<b>(1,688)</b>	<b>-</b>	<b>(3,258)</b>
Net Increase/ (Decrease) in Cash and Cash Equivalents		24,816	(2,254)	(43,645)
<b>Cash Balances</b>				
Cash and cash equivalents at beginning of period	8	82,957	82,957	126,602
Cash and cash equivalents at end of period	8	107,773	80,703	82,957

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

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

# Notes to the Financial Statements

## Broad Bay School

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

The Education 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.

##### **PBE Accounting Standards Reduced Disclosure Regime**

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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



### **Critical Accounting Estimates And Assumptions**

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

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

#### *Cyclical maintenance*

A school recognizes its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### *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 11.

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

### **Other Grants**

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

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building

### **Donations**

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 income 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 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 the grant received from the Ministry.

#### e) Finance Lease Payments

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

#### f) Cash and Cash Equivalents

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

#### g) Accounts Receivable

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

#### h) 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 recognized if the estimated loss allowance is not trivial.

#### i) Property, Plant & Equipment

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

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

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

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

#### **Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements to Crown Owned Assets	6-50 years
Furniture and Equipment	4-20 years
Leased Assets held under a Finance Lease	3-4 years
Library Resources	10 years

**j) 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.

**k) Employee Entitlements****Short-term employee entitlements**

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

**l) 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 the day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry of Education and is based on the Board's ten year property plan (10YPP).

**m) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, GST 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, provision for cyclical maintenance and GST payable. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**n) Goods and Services Tax (GST)**

The financial statements have been prepared exclusive of GST, 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.

## o) Budget Figures

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

## p) Services Received in-kind

From time to time the School receives 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.

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>2. Government Grants</b>			
Operational Grants	87,611	85,000	84,113
Teachers' Salaries Grants	236,645	220,000	232,945
Use of Land and Buildings Grants	107,508	115,000	109,228
Other MOE Grants	38,457	500	26,502
Other Government Grants	-	18,500	2,973
	<b>470,221</b>	<b>439,000</b>	<b>455,761</b>

Operational Grants total includes additional COVID-19 funding totalling \$18,757 for the year ended 31 December 2020.

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>3. Locally Raised Funds</b>			
Local funds raised within the School's community are made up of:			
<b>Revenue</b>			
Donations	29,282	10,000	16,346
Trading	255	220	555
Activities	1,658	6,550	5,687
Other Revenue	-	-	470
RTL	1,223	-	-
Total Revenue	<b>32,417</b>	<b>16,770</b>	<b>23,056</b>
<b>Expenses</b>			
Trading	55	200	4,049
Activities	426	6,550	5,209
Other Expenses	-	-	220
Total Expenses	<b>481</b>	<b>6,750</b>	<b>9,478</b>
	<b>31,936</b>	<b>10,020</b>	<b>13,580</b>

Of the donations disclosed above, \$14,746 represents the value of various fixed assets donated to the School.

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>4. Learning Resources</b>			
Curricular	12,202	21,000	11,892
Information & Communication Technology	193	2,700	279
Equipment Repairs & Replacements	-	1,700	1,259
Library Resources	123	800	199
Employee Benefits - Salaries	276,196	238,300	304,341
Staff Development	2,029	6,500	3,023
	<b>290,742</b>	<b>271,000</b>	<b>320,994</b>

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>5. Administration</b>			
Audit Fee	2,225	3,500	3,638
Board of Trustees Fees	3,020	4,050	4,455
Board of Trustees Expenses	2,829	2,160	2,856
Communication	521	600	672
Consumables	1,273	1,750	1,658
Operating Lease	-	-	-
Other	3,979	4,844	4,610
Employee Benefits - Salaries	14,860	20,200	16,218
Service Providers, Contractors and Consultancy	4,039	3,500	3,425
	<b>32,746</b>	<b>40,604</b>	<b>37,532</b>

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>6. Property</b>			
Caretaking & Cleaning	3,117	2,650	2,124
Employee Benefits - Salaries	14,747	10,900	12,234
Cyclical Maintenance Provision	7,692	7,694	7,159
Ground Costs	2,166	2,500	6,007
Repairs and Maintenance	4,206	3,520	2,719
Heat, Light and Water	4,383	5,100	5,607
Rates	2,323	2,200	2,202
Use of Land & Buildings	107,508	115,000	109,228
	<b>146,142</b>	<b>149,564</b>	<b>147,280</b>

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>7. Depreciation</b>			
Leased Assets	4,363	4,000	4,141
Building Improvements	910	800	844
Library Resources	2,070	2,000	1,786
Furniture and Equipment	7,137	5,903	4,541
	<b>14,480</b>	<b>12,703</b>	<b>11,312</b>

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>8. Cash and Cash Equivalents</b>			
Westpac Bank Current Account	103,439	76,703	79,465
Westpac Bank Call Account	4,288	4,000	3,446
Cash on Hand	46	-	46
<b>Cash and Cash Equivalents for Statement of Cash Flows</b>	<b>107,773</b>	<b>80,703</b>	<b>82,957</b>

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>9. Accounts Receivable</b>			
Accounts Receivable	752	500	500
Interest Receivable	516	500	609
Teacher Salaries Grant Receivables	18,500	14,000	16,068
	<b>19,767</b>	<b>15,000</b>	<b>17,177</b>
Receivables from Exchange Transactions	1,267	1,000	1,109
Receivables from Non-Exchange Transactions	18,500	14,000	16,068
	<b>19,767</b>	<b>15,000</b>	<b>17,177</b>

**10. Investments**

	2020 Actual	2019 Actual
<b>Current Asset</b>	<b>\$</b>	<b>\$</b>
Short-term deposits with maturities between three months and one year	60,000	60,000

**11. Property, Plant & Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2020</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Leased Assets	11,318	1,098	-	-	4,363	8,053
Building Improvements	5,257	3,174	-	-	910	7,522
Library Resources	10,615	2,662	-	-	2,070	11,206
Furniture and Equipment	25,991	17,565	149	-	7,137	36,222
	<b>53,133</b>	<b>24,499</b>	<b>149</b>	<b>-</b>	<b>14,480</b>	<b>63,003</b>

The net carrying value of equipment held under a finance lease is \$8,053 (2020: \$11,318)

	Cost	Accumulated Depreciation	Net Book Value
<b>2020</b>			
	\$	\$	\$
Leased Assets	23,526	15,473	8,053
Building Improvements	63,334	55,813	7,522
Library Resources	29,883	18,677	11,206
Furniture and Equipment	104,924	68,701	36,222
	<b>221,667</b>	<b>158,664</b>	<b>63,003</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2019</b>						
	\$	\$	\$	\$	\$	\$
Leased Assets	12,486	2,973	-	-	4,141	11,318
Building Improvements	6,101	-	-	-	844	5,257
Library Resources	11,072	1,329	-	-	1,786	10,615
Furniture and Equipment	23,102	9,503	2,073	-	4,541	25,991
	<b>52,761</b>	<b>13,805</b>	<b>2,073</b>	<b>-</b>	<b>11,312</b>	<b>53,181</b>

	Cost	Accumulated Depreciation	Net Book Value
<b>2019</b>			
	\$	\$	\$
Leased Assets	22,428	11,110	11,318
Building Improvements	60,162	54,905	5,257
Library Resources	27,221	16,606	10,615
Furniture and Equipment	91,409	65,418	25,991
	<b>201,220</b>	<b>148,039</b>	<b>53,181</b>

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
<b>12. Accounts Payable</b>			
Operating Creditors	3,399	3,000	1,251
Accruals	3,650	3,650	3,650
Employee Entitlement - Salaries	12,391	18,350	16,068
	<b>19,440</b>	<b>25,000</b>	<b>20,969</b>
Payables for Exchange Transactions	19,440	25,000	20,969
	<b>19,440</b>	<b>25,000</b>	<b>20,969</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	-		100
	-		-

### 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the start of the year	21,968	21,968	14,809
Increase to the provision during the year	7,692	8,032	7,159
Use of the provision during the year	-	-	-
	<b>29,660</b>	<b>30,000</b>	<b>21,968</b>
Current Liability	10,000	-	-
Non-Current Liability	19,660	30,000	21,968
	<b>29,660</b>	<b>30,000</b>	<b>21,968</b>



## 15. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
No Later than One Year	4,516	-	4,256
Later than One Year and no Later than Five Years	3,911	-	8,842
	<b>8,427</b>	<b>-</b>	<b>13,098</b>

## 16. 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.

## 17. Remuneration

### *Key management personnel compensation*

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

	2020 Actual	2019 Actual
<i>Leadership Team</i>	\$	\$
Remuneration	104,779	105,058
Full-time equivalent members	1.00	1.00

### *Board of Trustee and Committee members*

The total value of the remuneration disclosed above which was paid or payable to trustees of the Board and Committee members was as follows:

	2020 Actual	2019 Actual
	\$	\$
Remuneration	3,020	4,455
Full-time equivalent members	0.08	0.12

*Principal*

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

	<b>2020</b>	<b>2019</b>
	<b>Actual</b>	<b>Actual</b>
Salaries and other short term employee benefits:	<b>\$000</b>	<b>\$000</b>
Salary and Other Payments	100-110	100-110
Benefits and Other Emoluments	0-5	2-3

**18. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020.

**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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

**19. Commitments****(a) Capital Commitments**

As at 31 December 2020 the board has not entered into any contracts. (Capital commitments at 31 December 2019: Nil)

**(b) Operating Commitments**

As at 31 December 2020 the Board has not entered into any contracts. (Capital commitments at 31 December 2019: Nil)

**20. 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.

## 21. Financial Instruments

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

	<b>2020 Actual</b>	<b>2020 Budget (unaudited)</b>	<b>2019 Actual</b>
	\$	\$	\$
<b>Financial Assets Measured at Amortized Cost</b>			
Cash and Cash Equivalents	107,773	80,703	82,957
Receivables	19,767	15,000	17,177
Investments – Term Deposits	60,000	60,000	60,000
<b>Total Financial Assets Measured at Amortized Cost</b>	<b>187,540</b>	<b>155,703</b>	<b>160,134</b>
<b>Financial Liabilities Measured at Amortized cost</b>			
Payables	31,707	25,000	20,969
Finance Lease	8,200	-	11,391
<b>Total Financial Liabilities Measured as Amortized Cost</b>	<b>39,907</b>	<b>25,000</b>	<b>32,360</b>

## 22. Events After Balance Date

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

# MISSION

## WHAT DO WE ASPIRE TO?

Broad Bay School strives to create an inclusive, nurturing and inspiring space for children to learn, which is deeply connected to our unique community and environment, and to grow lifelong learners who care about the world.

# VISION

## HOW WILL WE GET THERE?

- Fostering quality learning through a diverse range of educational opportunities and a strong connection with the natural environment.
- Growing confident learners who are connected with their local community and the world around them.
- Promoting a strong sense of individual wellbeing through a safe and inclusive learning environment and connection with the wider school whānau.

BROAD BAY SCHOOL  
KURA WHAKAOHORAHI

2019 - 2021

# CHARTER

# CHARTER GOALS

Aim 1 - Engage akōnga in their learning, especially in writing.

Aim 2 - Utilise our unique and special environment to enhance our local curriculum.

BROAD BAY SCHOOL  
KURA WHAKAOHORAHI

2019 - 2021

# CHARTER

# WE VALUE

**C**• COMMUNITY ENGAGEMENT

**A**• ACHIEVING EXCELLENCE

**R**• RESPECT

**E**• ENVIRONMENT

BROAD BAY SCHOOL

2019 - 2021

# CHARTER

The charter goals are overarching three-year strategic goals. Each year, the annual plan (below) is designed and carried out to meet these larger goals. In the table below you can see what areas the school will be focusing their resources and attention.

2019	2020	2021
<p><b>Aim 1 - Teaching and Learning</b></p> <p>Ensure all students are making progress across the curriculum.</p>	<p><b>Aim 1 - Engage akōnga in their learning, especially in writing</b></p> <p>Accelerated Literacy Learning (ALL) is in place to help improve outcomes for students in writing, through accelerative interventions provided by teachers. The ALL mentor will support intervention teachers to identify and implement effective strategies to engage and motivate students with a particular emphasis on boys writing.</p>	<p><b>Aim 1 - Engage akōnga in their learning, especially in writing</b></p> <p>School continues to embed the writing programmes. We will start to see an improvement in the motivation and results of writing, in particular for boys.</p>
<p><b>Aim 1 - Teaching and Learning STEAM*</b></p> <p>By the end of 2019, the teaching staff have introduced the basic concepts, skills and knowledge of STEAM (Science, Technology, Engineering, Arts &amp; Maths) across the community, the school and in the school curriculum</p>	<p><b>Aim 1- Engage akōnga in their learning, especially in writing (STEAM AND PBL*)</b></p> <p>Continue to embed STEAM and PBL into our school curriculum and begin to identify local and authentic concepts</p>	<p><b>Aim 1 - Engage akōnga in their learning, especially in writing (STEAM AND PBL)</b></p> <p>Integrating STEAM and PBL into our curriculum, school and community using authentic and local contexts</p>
<p><b>Aim 2 - Utilise our unique and special environment to enhance our local curriculum - Water Safety Skills for Life</b></p> <p>By the end of 2019, a summer water skills</p>	<p><b>Aim 2 - Utilise our unique and special environment to enhance our local curriculum - Open Water Swimming Skills</b></p> <p>During the summer months (T1 &amp; 4) an open</p>	<p><b>Aim 2 - Utilise our unique and special environment to enhance our local curriculum - Open Water Swimming Skills</b></p> <p>By the end of 2021, all students will have</p>

<p>education (with a focus on open water) programme has been designed and trialled and community members identified to support the learning and teaching. Opportunities are identified for our y6-8 students to grow their skills in the winter at Moana Pool sessions.</p>	<p>water safety skills education programme is embedded into the local curriculum and opportunities identified for swimming survival skills for the summer months.</p> <p>Improvement in water confidence is visible in open water situations. Swimming abilities at Moana Pool winter sessions have improved.</p>	<p>improved open water survival skills and our water education programme will become a part of our identity and culture.</p>
<p><b>Aim 2 - Environment - Garden to Table Programme</b></p> <p>By the end of 2019, a Garden to table programme is up and running throughout the school</p> <p>Review Garden to Table programme to identify the design and building stage</p>	<p><b>Aim 2 - Utilise our unique and special environment to enhance our local curriculum - Garden to Table Programme</b></p> <p>By the end of 2020, a Garden to table programme is up and running throughout the school</p> <p>Review Garden to Table programme to identify the design and building stage</p> <p>Design and build stage - having identified what works (and what doesn't in our programme) we will design, based on the identified needs, and begin building using 5YA capital funds - a designated space for the Garden to Table programme</p>	<p><b>Aim 2 - Utilise our unique and special environment to enhance our local curriculum - Garden to Table Programme</b></p> <p>The programme continues to be embedded in the school curriculum and timetable. Children are more able to identify edible plants and know-how to grow/prepare/cook them for eating. Children will have a greater awareness of seasonal foods and plants in their environment.</p>

\*STEAM (Science, technology, engineering, the arts, and maths)

\*PBL (Problem-Based-Learning)

## Annual plan: Aim 1: Engage akōnga in their learning, especially in writing

**Annual Goal:** Accelerate the progress of students performing below expectations, especially in boys' writing.

**Rationale:** Data collated from 2016 - 2019 indicates that as a cohort, boys are underperforming in the area of writing

### Key strategies

When:	What: (examples)	Who:	Indicators of progress:	How are we going?
Term 1	Apply for ALL (accelerated literacy learning) funding & PD	Principal	PD applied for and successful	Feb: Funding successful (\$4000).
Term 1	ALL meeting with facilitator (University of Otago) Lauren Latimer attended	Principal (who is lead teacher)	Meetings attended and communication strategy addressed	March: First cluster meeting attended by the principal. Principal has met with Lauren, the facilitator, to discuss school goals and plans for Accelerating Learning in Literacy (ALL).
Term 1	Improving teacher effectiveness. Similarly, small group instruction will benefit students only if the teacher knows	Teachers	Teacher inquiry has been established and shared in staff meetings. Aspects of changes to teaching practice are backed up by research.	Feb: Teacher inquiry set for the year. Each teacher has different foci for their teaching practice.
Term 1	Funding for students with learning challenges applied for	Principal	Funding criteria applied and individual students identified.	Feb: Students that meet criteria are being supported.
Term 1	Writing target students identified.	Teachers	Students have been identified and placed on the targeted student's register.	June: Students identified



Term 1	Small group instruction set-up in class to monitor target students. Increase time in class each day that students will be learning writing ( <a href="#">Opportunity to Learn</a> )	Teachers	Small group teaching occurring, targeted students are receiving more time being taught in class.	June: Starting T3 due to Covid
Term 1	Assessment of student writing samples are marked and moderated by teachers to ascertain the teaching focus areas, eg., ideas, structure, language features etc.	Teachers	Writing samples collected and marked, and moderated. Common areas of focus identified to focus teaching on specific areas to build writing confidence and ability.	June: complete
Term 1	Learning through talk	Teachers	Using small groups to focus on talking about individual, class and published writing and the ideas that are expressed (promoting higher-order thinking).	June: Not achieved due to Covid.
Term 1 & ongoing	Create a classroom learning context in which students can construct meaning.	Teachers	Student interests, backgrounds and passions are taken into consideration when designing the learning. Connect new ideas and skills to students past experience and knowledge.	June: Ongoing work is occurring to engage students in different areas, e.g., board games, discovery learning, clay work, technology etc.
Term 2	<p>Monitor classroom programmes to ensure that there is a balance between practising skills and spending time generating ideas.</p> <p>Monitor: Teaching that incorporates students' intuitive solution methods can increase student learning, especially when combined with opportunities for student interaction and discussion (tukāna/teina concept).</p> <p>Monitor: Whole class discussion which is an effective teaching strategy</p>	Teachers	<p>Teachers have reviewed their practise through peer review/AKO Coaching template. Feedback and forward given.</p> <p>Tuākana/teina relationships formed and nurtured to encourage peer learning, e.g. learning assembly presentations.</p>	<p>June: Teachers have started appraisal by videoing themselves. This is not as advanced as we would like to be due to Covid, but a good start.</p> <p>June: Tuakana Teina relationships have been nurtured through dance and making beeswax wraps, garden vision, and consulting with the DCC</p>

	Monitor: real opportunities and experiences to write about are incorporated into teaching and learning.		<p>Students are given opportunities to present and share their learning.</p> <p>Authentic contexts are used to inspire students to write and provide experiences to draw inspiration from.</p>	<p>regarding Dunedin playgrounds.</p> <p>June: Learning presented in school newsletters - ongoing.</p> <p>June: Matariki celebration will give students an opportunity to share their learning.</p> <p>Aug: STEAM Dunedin 2040 project, whole school involvement. Students creating/designing visions/solutions to future predicted problems.</p>
Term 2	Continue to embed the writing programme in the classroom programme.	Teachers	Programme has become a routine that children can expect and are showing outward signs of wanting to write.	June: This will need to be seen as a routine occurring in T3 due to Covid
Term 2	Ongoing formal and informal assessment.	Teachers	Teachers are formatively assessing students and making small changes and adjustments to their programmes where necessary.	June: Classroom routines being re-established after Covid interruptions.

Term 3	Continue to embed the writing programme in the classroom programme.	Teachers	Programme has become a routine that children can expect and are showing outward signs of wanting to write.	<p>Aug: reluctant writers are showing signs of engagement in writing.</p> <p>Sep: Due to Covid demands this has not progressed as planned. Principal released from teaching end of T3 and T4 to ensure this aim is met.</p>
Term 4	Accelerated learning in literacy programme designed and implemented	Staf and principal	Programme running twice a week and capturing four students identified as having motivation when writing as a challenge. Food technology is the context that has been chosen to accelerate their writing progress (one session witing and one cooking)	<p>Oct: Programme is underway and anecdotal success is apparent. Evaluation and assessment to occur week 5 T4.</p> <p>Dec: Three out of four students made progress with their writing during the intervention.</p>

## Annual plan: Aim 1 - Engage akōnga in their learning, especially in writing

### Annual Goal:

1. Increase children's motivation to write by facilitating authentic problem-based learning opportunities for children to be motivated to write about;
2. Implement the new curriculum area - Digital Technologies - across the school.

**Rationale & Baseline data:** STEAM is a peninsula cluster solution to an identified need - addressing 'student motivation' through problem-based learning using local, authentic contexts. This goal is a repeat of last year's goal. As a result of our changing staff, it is important that this is treated again as year 1. It also meets the needs of the new curriculum area - digital technologies which are mandatory to teach in 2020.

### Key strategies

When:	What: (examples)	Who:	Indicators of progress:	How are we going?
Term 1	Teachers professional development focussed on how to plan for and teach STEAM.	Teachers and Principal	Teachers attend relevant professional development and report back to staff. Teacher appraisal/inquiry linked to a STEAM goal. Teachers strengths and weaknesses identified.	June: Lead teacher workshop attended. Head facilitator booked for a visit mid June to discuss progress and provide support.
Term 1	Lead teacher identified and job description created	Principal/Cluster coordinator	Teacher identified and attending lead teacher meetings	Feb: Principal identified as lead teacher
Term 1	Identify the strengths and needs of the students across the school/cluster through cluster identified goals	Teachers & Principal	Data collected and reviewed and used to inform planning and next steps.	June: This has not occurred due to Covid, set to happen at a later date.
Term 1	Educate the community on what STEAM/PBL is	Staff	Pamphlet designed and handed out to inform whanau	June: Pamphlet to be put in school newsletter and in office admin area.
Term 1	Target students identified and to be interviewed by cluster leader	Teachers & Principal	Survey data used to inform needs/wants from students. Used to inform next steps and as an indicator of attitude or learning disability as are of need	June: not occurred due to Covid

Term 2	Cluster survey conducted	Cluster coordinator	Cluster data collated and used to inform the next steps	June: This has been postponed due to covid
Term 2	Problem Based Learning (PBL) theory and practice taught. Examples and activities are trialled and assessed by teachers to increase writing participation and motivation.	Principal and teachers	PBL learning opportunities have been identified and are being used to teach students to increase writing motivation.	May: Science Youtube channel with John and Diana established  PBL: <a href="#">Dunedin 2040</a>
Term 2	Upskilling of staff	Lead teacher / cluster coordinator	Lead teacher shares learning experiences through staff meeting Lead teachers models STEAM learning experiences that encourage and motivate authentic writing experiences	
Term 2	School makerspace established	Lead teacher	Makerspace includes - digital collaboration tools	June: Room 2 discovery space implemented and ongoing improvements being made.  Sep: It's going really well. Lessons in the classroom are being further explored in the discovery space. Kids are branching out and taking educational risks.
Term 2	STEAM workshops	Cluster coordinator / lead teacher	Includes: cardboard fabrication, 3D designing, robotics, coding, design thinking and engineering	June: Coding workshop attended by lead teacher.
Term 2	Upskill junior students in using Chrome books	Junior Teacher	Year 3 students beginning to use Google docs and Google classroom to complete writing tasks.	Aug: Juniors now have google log-ins to enable them to use this sharing platform.

				<p>Sep: Juniors are spending some time upskilling in this. More PD needed to upskill all teachers.</p> <p>Dec: Chromebook fleet is aging and will be needing topped-up to continue giving students access.</p>
Term 3	STEAM is introduced across the school curriculum	Lead teacher and staff	Short sessions are being taught across the school introducing a range of beginner ideas	<p>Aug: Epro8 gear purchased to encourage participation in STEAM challenges. Seniors designing coded interactive posters that teach juniors math basic facts.</p>
Term 4	School-wide STEAM project identified and worked on	Lead teacher and staff	A local, authentic problem and STEAM opportunity is identified, researched and developed	<p>Aug: Dunedin 2040 Project launched and announced. Seniors working in small groups/individually. Juniors working on whole-class project.</p> <p>Dec: 3d Mapping Project. Canon Oceania Award recipients. Received \$5000 worth of product. Purchased 4k def video camera to begin recording histories of community members. High end</p>

				<p>editing computer purchased. \$1200 (STEAM cluster budget) audio equipment (Microphones and sound monitoring equipment) purchased.</p> <p>Local historians demonstrated (with students) the first interview with an ex pupil aged 94 years of age.</p> <p><a href="#"><u>Mihi whakatau to welcome three ex-pupils and Canon to school to launch the project.</u></a></p> <p>Continue as our STEAM focus for the next two years.</p>
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**Annual plan: Aim 1: Engage akōnga in their learning, especially in writing**

**Annual Goal:** To establish and implement a distance learning programme that caters for the unique needs of our students and caregivers.

**Rationale:** Due to Covid-19 our school is now required to deliver distance learning to all students.

Key strategies				
When:	What: (examples)	Who:	Indicators of progress:	How are we going?
Term 1	Prepare and deliver home-learning education packs.	Principal & teachers	Packs are ready for collection and collected by families.	March: This was well organised and greatly appreciated by the parents and students.
Term 1	Survey parents regarding internet access at home and number of devices available to students.	Principals and Teachers	Survey sent out and collated.	Feb/March: Survey out 100% responded. 100% access to internet. Some students without access to devices. We will supplement these at home.
Term 1	E-board meetings	Principal & BOT	Board can still continue to meet and govern the school. Every board member has the ability to participate and contribute.	March/April: Principal and BOT have met via Zoom to hold 'check in' meetings and formal public-invited board meetings.
Term 2	Moving into level three, find out children learning from a distance and those who will require face-to-face teaching	Principal and teachers	Survey sent home. Data collated. Newsletters districted to those continuing to learn from home and those coming back to school for face-to-face learning	April: Survey sent and collated. Whānau communicated with about face-to face expectation for keeping safe (Risk analysis shared with families).



Term 2	Working collaboratively with parents, whānau and their children.	Principal and teachers	<p>Identify the best way to stay connected with each other so that whānau can plan ahead.</p> <p>Give a clear outline of what you want school-age students to do over the week or fortnight and provide the supporting material (digital or physical) whānau and children need.</p> <p>Prioritise things that you want children to do. Give simple reasons why so whānau understand what is important.</p>	
Term 2	Develop a strategy to monitor and support staff wellbeing.	Principal	Regular phone calls and emails to 'check in' on wellbeing. Survey to get a sense of how they are going at times.	<p>April: Register being utilised and support has been put in place where needed.</p> <p>April:  <a href="https://learningfromhome.govt.nz/wellbeing/covid-19-wellbeing-guide">https://learningfromhome.govt.nz/wellbeing/covid-19-wellbeing-guide</a>  shared in newsletters.</p>
Term 2	<p>Develop a plan with your teachers to communicate with students and whānau during school hours. That includes:</p> <ul style="list-style-type: none"> <li>- managing resources such as reading books, digital and other online sources</li> <li>- making it clear to staff that they are not expected to be on call 24/7</li> </ul>	Principal and teachers	<p>Teachers have communicated with caregivers/children about distance learning plans, many avenues of communication are offered.</p> <p>Newsletters and updates of Covid-19 provided.</p>	March: Principal has set up a phone system that allows caregivers/students to connect with their teacher at specific times of the day by calling the school number and following the auto prompt.

				March: Newsletters and notices updating whānau are ongoing.
Term 2	Continue to monitor learning engagement from home and provide other learning opportunities to diversify.	Principal and teachers	Regular contact with families, consider alternative ways of engaging in learning from home - especially those who have made less contact.	
Term 2	Develop a Risk Analysis Management System for teaching distance and face-to-face at level 3 alert.	Principal, Board, teachers, support staff	Risk analysis management written, disseminated and feedback given (we are all in this together).	April: <a href="#">RAMS written</a>
Term 2	Planning for inclusion	Teachers, principal, caregivers	Read the <a href="#">ministry guidelines</a> and carry out relevant plans for inclusion.	April: Differentiated learning set-up for children with learning needs. Assistive technology sent home with the children. Teacher aides supported to connect during distance learning.
Term 3				
Term 4				

**Annual plan: Domain: Aim 2 - Utilise our unique and special environment to enhance our local curriculum.**

**Annual Goal:**

1. To continue to strengthen and develop open water, survival skills education programme for students and embed as part of our curriculum;
2. To increase children's mental and physical well-being and teach drowning prevention.

**Rational & Baseline data:** We have a very successful sailing programme in existence for our y7-8 students, however, we have nothing to offer our younger students to educate them prior to reaching this age and often our families choose to educate their children at intermediate school. We want to provide earlier opportunities for our students to engage in the local water environment safely and to increase their health and wellbeing. "The aim is to increase the mental and physical well-being of students in preparation for the long lives they can expect to lead" Our school community can work together to utilise the harbour environment to allow our learners to reflect meaningfully on their interactions with the outside world and their inner sense of wellbeing and health. In this way, our students will be able to appreciate what is going on around them and their own sense of purpose. By enhancing intrapersonal, interpersonal and environmental awareness, students will be enabled to take more thoughtful decisions about their lives (Acedo, C. & Hughes, 2014).

This provisional annual drowning report provides statistics and insights based on the 78 incidents in 2019, which is an increase of 12, or 18 percent, compared to the 66 preventable drowning fatalities in 2018. The 2019 total is less than the 2014 – 2018 Five Year Average of 79 and less than the 2017 number of 91.

When	What	Who:	Indicators of progress:	How are we going?
Term 1	Seek funding opportunities	Staff and BOT	Funding avenues sorted through and applications sent out	April: <a href="#">WSNZ fund investigated</a>
Term 1	Establish baseline data to measure progress over the year. Data to collect: <ol style="list-style-type: none"><li>1. Water confidence survey</li><li>2. Enjoyment / motivation</li></ol>	Staff	A list of ideas is collated and people have been contacted, eg. surf life-saving NZ, water safety NZ, sport otago	April: Not completed. Just before lockdown, Greg held a phone conversation with PE dept, University to seek support in measuring student data.
Term 1	Supervision and outline letter to whānau explaining the kaupapa and the time-frames and support required.	Principal and teachers	Letter sent and roster drafted and completed	March: programme has been well-supported by whānau and we have had enough whānau supervision each session to maintain safety
Term 1	6 session programme that utilises our local water environment - Broad Bay harbour taught to all students.	Staff	Whole school are taught an open-water education programme	April: 6 sessions were met with great success. Many students overcame initial fears of submerging their heads,

				touching the bottom, being able to relax and float in the water.
Term 2	Plan for and prepare a 6 week open water survival skills education programme for T4	Staff	Programme designed and ready to roll out	
Term 2	Moana Pool surf life saving extra sessions included in 10 week rotation for y6-8	Staff	Extra programme delivered during Moana Pool sessions	April: Due to Covid-19 this has been cancelled.
Term 3	Establish baseline data to measure progress over the year. Data to collect: <ul style="list-style-type: none"> <li>3. Water confidence survey</li> <li>4. Enjoyment / motivation</li> </ul>	Staff	A list of ideas is collated and people have been contacted, eg. surf life-saving NZ, water safety NZ, sport otago	<p>Aug: Greg met with professor Chris Button School of Physical Education and PHD student Tina to discuss a research project by the University that will support learning how to assess students in an open-water environment. Ethics approval being sought by Uni staff.</p> <p>Sep: Principal met with university professor and postdoc student at Broad Bay to scope the area. An ethics approval has been formulated and submitted to Uni. Next step: send permission to the parent community.</p>
Term 3	Callout for volunteers to aide the open water term 4 programme	Staff	Options canvassed and people secured	Oct: Volunteers secured to safely execute the programme.
Term 3	Investigate hiring/borrowing boards and life jackets for programme	Staff	Equipment secured	<p>Dec: Equipment provided for by the University and stored at the board club. Need to purchase and create own buoys, and rescue tubes for 2021.</p> <p>Nov: Architect met to discuss planning for an outdoor shower as part of our 5ya spend.</p>

Term 4	<p>Baseline data collected (due to Covid-19 was not done in T1) controlled session with support from Uni</p> <p>Successful 6 week open water survival skills for the whole school</p>	Staff & Board	Baseline Term data compared with end results.	Dec: Once the retention testing has been conducted in February we will be able to compare the results pre and post testing to present to the board at April's meeting.
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**Annual plan: Domain: Aim 2 - Utilise our unique and special environment to enhance our local curriculum.**

**Annual Goal:** By the end of 2020 the teaching staff have introduced a simple Garden to Table programme that runs regularly across the school.

**Rationale & Baseline data:** To teach food education and empower students through fun, hands-on, engaged learning. We want our children to learn how to grow, harvest and prepare and share good, healthy food to develop life-long skills. We want our children to be able to connect with the local community through a volunteer programme and to connect with our community garden. We know this will teach our children to be resourceful and mindful of the environment through teaching sustainable living and good, old-fashioned fine motor skills.

When	What	Who:	Indicators:	How are we going?
Term 1- 4	In conjunction with Garden to Table work towards achieving the silver enviroschool medal by the end of the year	Teachers and Principal	<p>Initial meeting with Enviroschools coordinator and the school held and next steps identified</p> <p>Review with coordinator booked</p> <p>Review team appointed (includes students)</p> <p>Silver Award assessed by DCC and reviewed by school</p>	<p>Feb: First meetings with the DCC occurred and dates and scope set up moving forward.</p> <p>March: Due to Covid-19 our progress has been halted. We will resume progress toward this goal when we can.</p> <p>June: dates have been set to meet with DCC. School and community consultation data to be collected and collated.</p> <p>Sep: Louise made contact (post covid) with Jenny and Laura Green (Garden to Table) - assessment date for Award to be confirmed in the holiday break.</p> <p>Sep: Tui garden starter pack won!</p>
Term 1	Identify school strengths and needs	Staff	A review held and staff, students, and community opinion and evidence collected	Dec: Silver Eniroschool Awarded to the school through consultation with the staff, board, and students. Celebration shared lunch to occur the last week of school.

Term 1	Meet with Ministry property advisers to discuss 5YA capital spend on R4 upgrade to turn into kitchen teaching space.	Principal and Board		June: plans submitted and are in this month's BOT folder for review.
Term 1	Secure funding	Principal and Office Administrator	Funding secured to support learning.	April: \$ for \$ funding of \$3,000 secured. Community Trust will match dollar for dollar of spend, i.e if we spend \$6,000 they will fund \$3,000 of it.
Term 1	Employ a school gardener and support person	Principal	Gardner has been employed for three hours per week.	<p>April: Gardner employed and has been working with small groups of students to investigate opportunities in the garden. During Covis-19 they are coming in to take these groups of kids and do some hands-on learning.</p> <p>June: Community volunteers sought to aid garden to table initiative. Parent helpers engaged and providing support on Wednesday afternoons.</p>
Term 1 and ongoing	Invite and identify community garden/kitchen volunteers	Staff	Potential volunteers communicated via newsletter and other networks. Volunteers engaged and briefed on responsibilities and expectations (e.g., time, length etc)	<p>March: Volunteers sought and communicated in the newsletter. Tuesday afternoons set to work with parents interested in supporting the school programme.</p> <p>June: Community volunteers sought to aid garden to table initiative. Parent helpers engaged and providing support on Wednesday afternoons.</p> <p>Sep: Louise has made contact with parents and has had offers. Gardener</p>

				<p>in the community awaiting response from gardener.</p> <p>Sep: R4 cleared and cooking bays/areas tidied and sorted - gear to be audited and labelled.</p>
Term 1	Educate the whanau community about the kaupapa of the Garden to Table programme	Staff	A shared meal or evening meeting is held for staff to share their ideas for the three-year plan	June: Matariki celebration will be set aside for this occasion.
Term 1-3	Plan and develop a 1-3 year plan and implementation strategy	BOT and Staff	<p>A plan that identifies the school's strengths and needs is developed and identifies a financial budget attached to the programme to ensure its ongoing success.</p> <p>This will include a progress review at the end of term 2 and term 4.</p>	<p>June: Garden to Table Otago coordinator visiting the school next week to discuss our strategy and seek advice for growth.</p> <p>Sep: Laura providing a framework - we are focussed on getting something up and running before we develop an implementation strategy.</p> <p>Sep: School kit - little gardens ordered and delivered being used in junior classroom.</p>
Term 1 - 4	Begin simple rotations based upon the Broad Bay School Enviroschool Rotations plan	Staff	Simple rotations are regular and ensure maximum participation	<p>June: Weekly rotations are occurring, eg. beeswax wraps being made, greens being planted.</p> <p>Aug: Seeds planted in seedling trays to be raised for planting. Cooking gear moved to R4 to be utilised for group cooking.</p> <p>Aug: Styles creek visited and water quality tested by senior room.</p>



				Nov: Shared lunch foraged from the school garden for the salad, and pizza bread prepared and cooked by the students.
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# **BROAD BAY SCHOOL**

## **KIWISPORT**

### **2020**

Students participated in organised sport. In 2020 the school received Kiwisport funding of \$483.61 (2019 \$461.51; excluding GST). The funding was used to support the funding of an outdoor swimming programme.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF BROAD BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Broad Bay School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe, 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 4 to 19, that comprise the Statement of Financial Position as at 31 December 2020, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 18<sup>th</sup> October 2021. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of the Board for the financial statements**

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 42, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Dunedin, New Zealand