

Beachlands School

Annual Report for the year ended 31 December 2020

Ministry Number:	1224
Principal:	Anthony Noble-Campbell
School Address:	18 Bell Road, Beachlands, Auckland
School Postal Address:	18 Bell Road, Beachlands, Auckland
School Phone:	09-5366757
School Email:	principal@beachlands.school.nz
Service Provider:	Edtech Financial Services Ltd



BEACHLANDS SCHOOL BOARD OF TRUSTEES – 2020

Name	Role	How position on board gained	Business	Mobile	Email	Term ended / ends
Natasha Cockerell	Chairperson	Elected	09 970 2614	021 0293 9341	natasha@respondarchitects.co.nz	December 2020
Bruce Barrett	Community and Communications	Elected		027 705 6086	wibble.barrett@gmail.com	December 2020
Anthony Noble-Campbell	Principal	Principal	09 536 6757	021 530 291	principal@beachlands.school.nz	n/a
Andrew Bryson	Health and Safety	Elected		027 682 8765	andrew.bryson@kinetic-electric.co.nz	June 2022
Robert Hales	Treasurer	Elected		027 404 6850	selahetrebor@gmail.com	June 2022
Peter Harries		Casual vacancy		021 813 757	peter.harries@saintkentigern.com	June 2022
Stuart Andrewes	Staff Representative	Elected	09 536 6757	021 044 3899	sandrewes@beachlands.school.nz	June 2022
Shannon Bremner	Board Secretary		09 536 6757	027 260 2255	sbremner@beachlands.school.nz	n/a
Suzanne Drake	Ex-Chairperson			021 886 634	suzdrake1@gmail.com	31 May 2019
Sarah Laing-Beale	Ex-Treasurer		09 524 3346	021 733 495	sarah.laing.beale@gmail.com	31 May 2019
Carl Llewelyn	Ex- Health and Safety			021 361 291	carl.llewelyn@impac.co.nz	31 May 2019
Kylie Biggs	Ex-Staff Representative		09 536 6757	021 064 5905	kbiggs@beachlands.school.nz	February 2019

Beachlands School

Annual Report

For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
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 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Beachlands School
Statement of Responsibility
For the year ended 31 December 2020


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

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

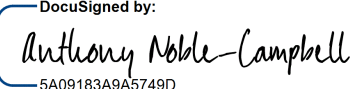
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Toby Bridge
Full Name of Board Chairperson


Signature of Board Chairperson

Anthony Noble-Campbell
Full Name of Principal


Signature of Principal

05 June 2024
Date:

04 June 2024
Date:

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

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	5,099,457	3,801,264	4,597,894
Locally Raised Funds	3	256,655	223,000	394,953
Interest Income		6,034	7,000	9,963
International Students	4	-	50,000	7,272
		<hr/>	<hr/>	<hr/>
		5,362,146	4,081,264	5,010,082
Expenses				
Locally Raised Funds	3	119,797	46,900	182,735
International Students	4	730	10,000	449
Learning Resources	5	3,584,948	2,684,710	3,150,142
Administration	6	307,727	316,520	273,603
Finance		4,468	-	5,310
Property	7	1,157,035	930,010	1,221,155
Depreciation	8	157,755	80,000	124,663
Loss on Disposal of Property, Plant and Equipment		122	-	-
		<hr/>	<hr/>	<hr/>
		5,332,582	4,068,140	4,958,057
Net Surplus / (Deficit) for the year		29,564	13,124	52,025
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		29,564	13,124	52,025

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 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		1,491,952	1,105,920	1,432,956
Total comprehensive revenue and expense for the year		29,564	13,124	52,025
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		87,750	94,721	6,971
Equity at 31 December	24	1,609,266	1,213,765	1,491,952
Retained Earnings		1,609,266	1,213,765	1,491,952
Reserves		-	-	-
Equity at 31 December		1,609,266	1,213,765	1,491,952

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 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	9	364,211	392,164	409,243
Accounts Receivable	10	284,929	277,250	237,870
GST Receivable		6,861	6,861	29,654
Prepayments		39,195	39,195	18,380
Inventories	11	3,277	3,277	3,831
Investments	12	281,964	281,964	148,051
		<u>980,437</u>	<u>1,000,711</u>	<u>847,029</u>
Current Liabilities				
Accounts Payable	14	299,050	299,047	239,903
Revenue Received in Advance	15	6,800	44,121	-
Provision for Cyclical Maintenance	16	3,230	68,399	92,257
Finance Lease Liability - Current Portion	17	21,643	21,643	28,054
Funds Held for Capital Works Projects	18	78,782	77,414	3,221
		<u>409,505</u>	<u>510,624</u>	<u>363,435</u>
Working Capital Surplus/(Deficit)		570,932	490,087	483,594
Non-current Assets				
Property, Plant and Equipment	13	1,159,839	787,193	1,094,687
Capital Works in Progress		-	-	894
		<u>1,159,839</u>	<u>787,193</u>	<u>1,095,581</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	105,933	47,943	55,620
Finance Lease Liability	17	15,572	15,572	31,603
		<u>121,505</u>	<u>63,515</u>	<u>87,223</u>
Net Assets		<u>1,609,266</u>	<u>1,213,765</u>	<u>1,491,952</u>
Equity	24	<u>1,609,266</u>	<u>1,213,765</u>	<u>1,491,952</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 2020

		2020	2020 Budget	2019
	Note	Actual	(Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,095,031	980,652	917,219
Locally Raised Funds		251,254	240,678	374,455
International Students		-	50,000	7,272
Goods and Services Tax (net)		22,793	22,793	(6,336)
Payments to Employees		(606,633)	(410,834)	(390,327)
Payments to Suppliers		(574,311)	(529,490)	(608,367)
Cyclical Maintenance Payments in the year		(18,890)	-	(6,564)
Interest Paid		(4,468)	-	(5,310)
Interest Received		5,371	6,337	13,304
Net cash from/(to) Operating Activities		170,147	360,136	295,346
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(215,240)	(9,200)	(186,370)
Purchase of Investments		(133,913)	(133,913)	-
Proceeds from Sale of Investments		-	-	117,384
Net cash from/(to) Investing Activities		(349,153)	(143,113)	(68,986)
Cash flows from Financing Activities				
Furniture and Equipment Grant		87,750	94,721	6,971
Finance Lease Payments		(29,337)	(16,984)	(30,215)
Funds Held for Capital Works Projects		75,561	74,193	(47,028)
Net cash from/(to) Financing Activities		133,974	151,930	(70,272)
Net increase/(decrease) in cash and cash equivalents		(45,032)	368,953	156,088
Cash and cash equivalents at the beginning of the year	9	409,243	23,211	253,155
Cash and cash equivalents at the end of the year	9	364,211	392,164	409,243

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

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

Beachlands School**Notes to the Financial Statements**

For the year ended 31 December 2020

1. Statement of Accounting Policies**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 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.

Basis of Preparation**Reporting Period**

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Beachlands School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

Operating Lease Payments

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

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**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2020

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.

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.

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

Beachlands School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Revenue Received in Advance

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

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 Instruments

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

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

The School's financial liabilities comprise accounts payable 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.

Beachlands School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	912,178	835,198	789,693
Teachers' Salaries Grants	3,065,588	2,200,000	2,759,117
Use of Land and Buildings Grants	945,638	666,010	921,558
Other MoE Grants	171,155	100,056	123,956
Other Government Grants	4,898	-	3,570
	5,099,457	3,801,264	4,597,894

Other MOE Grants total includes additional COVID-19 funding totalling \$15,777 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	99,591	115,000	132,102
Activities	117,333	73,000	219,120
Trading	23,091	15,000	19,611
Fundraising	16,640	20,000	24,120
	256,655	223,000	394,953
Expenses			
Activities	86,332	24,400	145,656
Trading	27,309	15,000	23,256
Fundraising (Costs of Raising Funds)	6,156	7,500	13,823
	119,797	46,900	182,735
	136,858	176,100	212,218

*Surplus/ (Deficit) for the year Locally Raised Funds***4 International Student Revenue and Expenses**

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	0	0	10
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	-	50,000	7,272
Expenses			
Other Expenses	730	10,000	449
	730	10,000	449
	(730)	40,000	6,823

Surplus/ (Deficit) for the year International Students

Beachlands School**Notes to the Financial Statements**

For the year ended 31 December 2020

5 Learning Resources

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	49,512	81,904	64,204
Information and Communication Technology	45,730	53,500	47,603
Library Resources	1,957	3,250	5,783
Employee Benefits - Salaries	3,410,979	2,481,056	2,996,837
Staff Development	76,770	65,000	35,715
	3,584,948	2,684,710	3,150,142

6 Administration

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,910	7,520	7,710
Board of Trustees Fees	2,670	5,000	2,543
Board of Trustees Expenses	1,714	2,000	1,672
Communication	4,348	5,500	4,392
Consumables	16,046	13,500	10,747
Operating Lease	13,524	22,000	24,114
Other	16,709	17,500	13,896
Employee Benefits - Salaries	221,027	217,000	190,322
Insurance	15,751	18,500	10,323
Service Providers, Contractors and Consultancy	8,028	8,000	7,884
	307,727	316,520	273,603

7 Property

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	13,274	13,500	12,532
Consultancy and Contract Services	30,416	17,000	18,297
Cyclical Maintenance Expense	(19,824)	10,000	70,425
Grounds	8,600	17,000	16,170
Heat, Light and Water	23,931	35,000	24,985
Repairs and Maintenance	20,662	25,000	18,348
Use of Land and Buildings	945,638	666,010	921,558
Employee Benefits - Salaries	134,338	146,500	138,840
	1,157,035	930,010	1,221,155

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 2020

8 Depreciation

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	32,698	22,000	30,261
Furniture and Equipment	56,043	45,000	49,657
Information and Communication Technology	44,632	9,300	8,188
Leased Assets	23,367	-	35,878
Library Resources	1,015	3,700	679
	<u>157,755</u>	<u>80,000</u>	<u>124,663</u>

9 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	200	100	200
Bank Current Account	45,257	73,310	71,006
Bank Call Account	318,754	318,754	208,913
Short-term Bank Deposits	-	-	129,124
Cash and cash equivalents for Statement of Cash Flows	<u>364,211</u>	<u>392,164</u>	<u>409,243</u>

Of the \$364,211 Cash and Cash Equivalents, \$79,094 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	27,336	4,257	21,935
Receivables from the Ministry of Education	7,679	23,079	24,356
Interest Receivable	1,477	1,477	814
Bank Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	248,437	248,437	190,765
	<u>284,929</u>	<u>277,250</u>	<u>237,870</u>
Receivables from Exchange Transactions	28,813	5,734	22,749
Receivables from Non-Exchange Transactions	256,116	271,516	215,121
	<u>284,929</u>	<u>277,250</u>	<u>237,870</u>

11 Inventories

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	3,277	3,277	3,831
	<u>3,277</u>	<u>3,277</u>	<u>3,831</u>

12 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	281,964	281,964	148,051
Total Investments	<u>281,964</u>	<u>281,964</u>	<u>148,051</u>

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2020

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	658,335	68,888	-	-	(32,698)	694,525
Furniture and Equipment	247,957	135,363	-	-	(56,043)	327,277
Information and Communication Technology	136,626	8,390	-	-	(44,632)	100,384
Leased Assets	47,018	6,894	-	-	(23,367)	30,545
Library Resources	4,751	3,494	(122)	-	(1,015)	7,108
Balance at 31 December 2020	1,094,687	223,029	(122)	-	(157,755)	1,159,839

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	946,850	(252,325)	694,525
Furniture and Equipment	961,894	(634,617)	327,277
Information and Communication Technology	225,582	(125,198)	100,384
Leased Assets	125,721	(95,176)	30,545
Library Resources	46,988	(39,880)	7,108
Balance at 31 December 2020	2,307,035	(1,147,196)	1,159,839

The net carrying value of equipment held under a finance lease is \$30,545 (2019: \$47,018).

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

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

The net carrying value of equipment held under a finance lease is \$30,545 (2019: \$47,018).

Beachlands School**Notes to the Financial Statements**

For the year ended 31 December 2020

14 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	31,879	31,876	28,125
Accruals	10,620	10,620	14,491
Employee Entitlements - Salaries	250,504	256,551	192,337
Employee Entitlements - Leave Accrual	6,047	-	4,950
	<u>299,050</u>	<u>299,047</u>	<u>239,903</u>
Payables for Exchange Transactions	299,050	299,047	239,903
	<u>299,050</u>	<u>299,047</u>	<u>239,903</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	6,800	44,121	-
	<u>6,800</u>	<u>44,121</u>	<u>-</u>

16 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	147,877	147,877	84,016
Increase/(decrease) to the Provision During the Year	(19,824)	10,000	70,425
Use of the Provision During the Year	(18,890)	(41,535)	(6,564)
Provision at the End of the Year	<u>109,163</u>	<u>116,342</u>	<u>147,877</u>
Cyclical Maintenance - Current	3,230	68,399	92,257
Cyclical Maintenance - Term	105,933	47,943	55,620
	<u>109,163</u>	<u>116,342</u>	<u>147,877</u>

17 Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	21,643	-	28,054
Later than One Year and no Later than Five Years	15,572	-	31,603
	<u>37,215</u>	<u>-</u>	<u>59,657</u>

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2020

18 Funds Held for Capital Works Projects

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

		Opening	Receipts		BOT Contribution/ (Write-off to	Closing
	2020	Balances	from MoE	Payments	R&M)	Balances
		\$	\$	\$		\$
Rms 8,9,10 2017	<i>Completed</i>	407	7,640	9,415	(1,368)	-
5YA Drainage Upgrade	<i>In progress</i>	4,674	-	1,548	-	3,126
5YA Light Fitting Upgrade	<i>In progress</i>	(1,860)	31,183	852	-	28,471
Rms 8 to 10 Roof replacement	<i>In progress</i>	-	34,820	35,132	-	(312)
Cycle track	<i>In progress</i>	-	97,131	78,958	-	18,173
Pool shed	<i>In progress</i>	-	9,747	9,355	-	392
SIP - Shade Sails/Structure	<i>In progress</i>	-	28,932	-	-	28,932
Totals		3,221	209,453	135,260	(1,368)	78,782

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

79,094
(312)
78,782

		Opening	Receipts		BOT Contribution/ (Write-off to	Closing
	2019	Balances	from MoE	Payments	R&M)	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

19 Related Party Transactions

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

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

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2020

20 Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,670	2,543
Full-time equivalent members	0.09	0.18
<i>Leadership Team</i>		
Remuneration	411,585	384,802
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	414,255	387,345
Total full-time equivalent personnel	3.09	3.18

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	20 -30	20 -30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110-120	2	-
100-110	1	3
	3	3

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

21 Compensation and Other Benefits Upon Leaving

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

22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2019: nil)

Holidays Act Compliance – schools payroll

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

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

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

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2020

23 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

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

(a) \$53,091 contract for 5YA Drainage upgrade project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$41,325 has been received and \$38,200 has been spent on this project to balance date; and

(b) \$33,668 contract for 5YA Light Fitting upgrade project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$31,183 has been received and \$2,715 has been spent on this project to balance date; and

(c) \$104,649 contract for Cycle Track project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$97,131 has been received and \$78,958 has been spent on this project to balance date; and

(d) \$9,955 contract for Pool Shed project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$9,747 has been received and \$9,355 has been spent on this project to balance date; and

(e) \$48,897 contract for SIP Shade Sails/Structure project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$29,932 has been received and \$0 has been spent on this project to balance date.

(Capital commitments as at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into new contracts.

(Operating commitments as at 31 December 2020: nil)

24 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25 Financial Instruments

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	364,211	392,164	409,243
Receivables	284,929	277,250	237,870
Investments - Term Deposits	281,964	281,964	148,051
Total Financial assets measured at amortised cost	931,104	951,378	795,164
Financial liabilities measured at amortised cost			
Payables	299,050	299,047	239,903
Finance Leases	37,215	37,215	59,657
Total Financial Liabilities Measured at Amortised Cost	336,265	336,262	299,560

26 Events After Balance Date

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

27 Failure to Comply with Section 87C of the Education Act 1989

The board of trustees were unable to comply with Section 87C of the Education Act 1989. The board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020 due to delays in the audit process.

Independent Auditor's Report

RSM Hayes Audit

PO Box 9588

Newmarket, Auckland 1149

Level 1, 1 Broadway

Newmarket, Auckland 1023

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

The Auditor-General is the auditor of Beachlands School (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 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 6 June 2024. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



2021 Strategic Plan Roadmap & Analysis of Variance

Everyday Learning & Growing Together - Me mātau Ra



Beachlands School Strategic Plan 2021-2024

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 mātau Ra

STRATEGIC AREAS OF FOCUS

1. Providing opportunities and resources for learning and growing together	2. Enhancing our Beachlands School experience for all	3. Strengthening connections within and beyond our school
<ul style="list-style-type: none"> A. Embrace new approaches within teaching and learning programmes. i.e. STEAM: Science, Technology, Engineering, Arts and Maths & Growth coaching for staff and students. B. Ensure evidence driven decision making in directs teaching and learning across the school. C. Enable opportunities to advance leadership (staff and student) across the school. D. Embed collaborative practices across all learning environments. E. Through self-review, plan, resource, implement effective learning practices that lifts levels of progress & achievement for all. F. To provide resources that enable/support the delivery of teaching & learning programmes. 	<ul style="list-style-type: none"> A. Deliver induction programmes for all new students, families, whanau and employees of our school. B. Refine our school's communication platforms to ensure communications are received in a succinct and timely manner. C. Align our school's strategic direction and the Beachlands School brand with internal and external channels to provide clarity, growth awareness and build connections. 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). E. Provide a safe environment for all. 	<ul style="list-style-type: none"> A. To value opportunities to learn, grow and partner with Ngai Tai Ki Tamaki (our iwi) B. Embed 'Education for Sustainability' within teaching and learning programmes that ensures accreditation as a Green-Gold Enviroschool. C. Respect and acknowledge all cultures present in both teaching and learning programmes and in visual representation within our environment. D. Utilise the knowledge, skills and expertise available in our local community to encourage and build 'Friends of our school' partnerships. E. Support strategic projects by aligning the work/resources of the PTA and the BOT.

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"> • Develop and streamline systems and structures that support a growing school (moving from 600 students to 900 students) • 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. • Assessment for learning develops students' assessment and learning-to-learn capabilities. • Organisational structures, process and practices enable and sustain collaborative learning and decision making. • Opportunities for team, curriculum, schoolwide leadership roles to be provided. • Opportunities for student leadership (student coaching, digital, library, sports, monitors, mediators). • Utilise the expertise of others (RTLB, Special Education, Within Staff, External PLD) to strengthen teaching practices. 	<ul style="list-style-type: none"> • Leadership builds trust and effective collaboration at every level of the school community. • Positive Behaviours for Learning (PB4L / Growth Coaching / Peer Mediation / Pause-Breathe-Smile) • Ensure alignment of our school's strategic direction (internal and external) • 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. • Students participate and learn in caring, collaborative, inclusive learning environments. • Ensure induction programmes meet the needs of all new staff/students/families (Establish the 'New Comers Club'). • Provide PLD from the Education Group, Osprey Consulting, MOE (Pause-Breathe-Smile). • Promote school communication via Schoolstream/New School Website. 	<ul style="list-style-type: none"> • Students learn, achieve and progress in the breadth and depth of the NZ Curriculum. • Access to relevant expertise builds capability for ongoing improvement and innovation (students and Teachers) • Access to relevant expertise builds capacity for ongoing improvement and innovation (students and teachers) • Community is further connected to the school with shared goals and new programmes that expand learning opportunities for all. • Community collaborations enrich opportunities for students to become confident, connected, actively involved, lifelong learners. • Student learning at home is actively promoted through the provision of relevant learning opportunities, resources and support. • Ensure our curriculum is culturally responsive. • Opportunities to express one's culture through performing arts.
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2020 Year in Review

The 2020 school year was a time where we truly lived our school motto; *Everyday Learning and Growing Together - Me mātau Ra*. Most significant was the work of the COVID-19 Pandemic Team and Board of Trustees who successfully led our school and community through the two school COVID-19 lockdowns. This was a time that required all of us to work together not only to ensure that effective health and safety practices were in place but also to balance distance learning and wellness of student and teachers at the same time. In particular, I would like to acknowledge the many staff: office staff, learning assistants, teachers and ground staff – who came back to school to manage our school and learning bubbles.

During our two lockdowns, our teaching staff worked hard on establishing Seesaw as our distance learning app and had this rolled out to student and families within 10 days. I want to acknowledge the efforts the staff put in and their commitment to staying in touch with our learners during this time. However, it is noted that with the two lockdowns we lost one term of learning coupled with anxieties children were presenting and this has impacted on a drop in our overall percentages of students who are ‘at and above’ in reading, writing and maths. This drop in achievement was reported by the Ministry of Education as a common trend across schools in the greater Auckland area.

- As a teaching team, we worked effectively with PLD providers to extend our learning and teaching effectiveness through collaborative practices, evidence driven leadership and growth coaching (particularly student peer mediators and student mentors in classrooms).
- In Term 4 we opened our whare ‘Aruhe’, a beautiful meeting place for our school and community to gather in. Our whare is a place where we gather under the kaupapa of Friendship, Encouragement, Respect and Nurture with heke (spine) reflecting our connectiveness to Ranginui (sky father) and Papatūānuku (earth mother) and also the partnership between the school, families and our community. The tāhuhu (ribs) feature words and images of our four waka and these were developed in consultation with our students and staffs and the amo (arms) reflecting bird and sea life that connect us to our Green Gold Enviro School focus. I want to acknowledge special guests who attended this opening; the Director of Education Auckland, Isabel Evans, immediate Past Principal, Brian Gower, Uenuku Hawira, Carver, past and current members of Board of Trustees and also to Whaea Gwendoline, Whaea Huhana and Whaea Annie who provided leadership at this opening.
- I want to acknowledge the generous contribution from our PTA, our parent community, Takutai Trust and Beachlands Community Trust for the funds raised over the last 36 months which were used to install the astroturf on our main court area, plants for our pepeha garden and our basketball, netball and volleyball equipment. This has added tremendous value to the outdoor play for the children and physical education outdoor teaching space at our school. In relation to our pepeha garden, I want to thank Mrs Karen Fisher for the repainting of our four pou and Mrs Melody Brook and Mr Trevor Law for time spent in design, creating and landscaping.
- I want to thank our iwi, Ngai Tai Ki Tamaki for gifting our school our pepeha which will sit on the front page of our new school website and one that our children will be using at appropriate occasions.
- Our Kaiawa Gardens continue to be a place of understanding nature, the growing seasons and it was wonderful to see our students harvesting food and donating it to the Takutai Charitable Trust foodbank. While our beehives only produced a small amount of honey in 2020, we hope moving forward that the production of honey will be more abundant and our senior students will lead the production, marketing and the selling of the honey on a more regular basis. My thanks to Trevor Whiteman for his ongoing involvement in ensuring our beehive is healthy and operational.
- Around our Kaiawa Gardens, five pou have been placed and these are Tāne Mahuta - guardian of the forest, Rongomātāne - guardian of the harvest, Tangaroa - guardian of the sea, Tāwhirimātea - guardian of the wind and weather, and Rūaumoko - guardian of earthquakes. Again, I would like to acknowledge Uenuku Hawira who was the carver of these pou. These pou provide opportunities for all of us to deepen our understanding of Te Ao Māori.
- I want to acknowledge the leadership of our PB4L team, Miss Barbs Dinnissen, Mrs Kelli Fowke, Miss Carly Loveridge and Mrs Kay Ashford. They have worked extremely hard all year in strengthening PB4L practices in all areas of our school. The students have responded positively to being awarded gold tokens and feel a sense of pride when house points have been counted and the winning house has their flag flying in celebration of their efforts. It is noted that when a child receives a gold token the teacher explicitly tells them the attitude or behaviour in which the token has been given and in this way the child has a very clear understanding of why they have received their token and they will continue those behaviours even when the teacher is not present.

Anthony Noble-Campbell

Principal

OTJ – Reading December	2018		2019		2020		Percentage Shifts Over Time
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2019 - 2020
All Students	622	88	671	87%	691	71%	-16
All Girls	302	92	317	92%	330	76%	-16
All Boys	320	85	354	84%	361	67%	-17
European/Pākehā	406	91	434	92%	440	75%	-17
Māori	94	78	103	76%	93	66%	-10
Pasifika	14	93	14	93%	18	61%	-32
African Origins	33	81	45	78%	57	63%	-15
OTJ – Writing December	2018		2019		2020		Percentage Shifts Over Time
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2019 - 2020
All Students	620	82	671	79	692	69	-10
All Girls	301	90	317	89	331	77	-12
All Boys	319	73	353	70	361	61	-9
European/Pākehā	406	85	434	82	440	70	-8
Māori	93	73	103	72	93	64	-8
Pasifika	14	85	14	86	18	44	-42
African Origins	33	72	45	60	57	65	+5
OTJ – Maths December	2018		2019		2020		Percentage Shifts Over Time
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2019 - 2020
All Students	622	84	671	84	691	74	-10%
All Girls	302	84	317	81	329	61	-20%
All Boys	320	86	354	86	362	79	-7%
European/Pākehā	406	86	434	86	441	74	-12%
Māori	94	69	103	75	93	73	-2%
Pasifika	14	93	14	79	18	56	-23%
African Origins	33	73	45	78	57	77	-1%

OTJ – Reading Dec	2018 Schoolwide Percentage At & Above = 88%		2019 Schoolwide Percentage At & Above = 88%		2020 Schoolwide Percentage At & Above = 71%		Percentage Shifts Over Time
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2019 - 2020
Year 1	118	100	88	100	84	21	-79
Year 2	79	94	85	88	95	85	-3
Year 3	75	84	86	84	76	59	-25
Year 4	77	97	74	88	92	77	-11
Year 5	62	84	88	90	77	68	-22
Year 6	70	75	69	81	91	87	+6
Year 7	66	81	61	67	58	69	+2
Year 8	59	82	66	85	64	77	-8

Current Context:

Teaching practices used to support the progress and achievement of learners include focusing on inference/comprehension, engagement with text and photos to make meaning, group instructional reading & novel study, structured big books, topic related vocabulary and plays and puppet theatre to re-tell stories. While these approaches are in place across our classrooms, it is noted a significant drop in student achievement at the end of Year 1.

In Years 1-3, our school tracks progress and achievement in reading against the reading colour wheel. When starting school as new entrants, the children progress through magenta, red, yellow, blue and after 1 year at school are usually reading at green. At magenta students are learning about reading, such as the idea that words are read from left to right. By the time they are reading at the green level they understand the stories they read, recognise many words, and can check that their reading sounds like talking.

In their second year at school children will usually complete orange and be reading at turquoise and in Year 3 they achieve at purple and gold levels. At the end of Year 3, students are confidently using many reading and comprehension strategies to understand their reading and think critically about longer, more complicated texts.

With our end of year reporting 2020 it was decided that as a school we would reassess what achievement was at end of Year 1. In the past it was at blue level, but when these students went into Year 2, they were struggling to read so we agreed that achievement would be at green. We have also created a new reporting level called working towards 1B and this captures the students who are working at magenta, red, yellow, blue levels.

Next Steps:

Currently in our education sector there is debate about the best approaches to help students learn to read. For many years teachers have used a three-cueing system that focuses on whole words and sentence structure, focussing on the first letter and letter sounds (phonics), and guessing using pictures or context.

Today discussion is focusing on 'The Science of Reading'. Research is indicating that our brains are hard-wired to learn to talk, but not to read. Reading and writing were created by humans. They are social constructs. Therefore students need to be taught explicitly. The purpose of reading is to make meaning of text. While we can re-wire our brains to learn to read, educational experts are currently disagreeing on how best to teach reading. For the past 40 years the main approach to reading has been 'whole language'. The Government's chief literacy advisor Professor McNaughton has recently released a report advocating for a more balance approach to literacy instruction that incorporates more elements of the science of reading. There is now a growing weight of evidence both internationally and in New Zealand that shows a more structured literacy approach is beneficial to all learners.

Some Year 1&2 teachers will be working with specialists from the RTBL service in 2021 to delivery instructional reading lessons that are unpinned with approaches within the Science of Reading. Mr Andrewes Deputy Principal & Mrs Jo van der Mescht learning Support Coordinator are current working with Karen Beach from our local RTLb service to apply for PDL funding to further support staff to incorporate more elements of the 'Science of Reading' into classroom practices.

OTJ – Writing Dec	2018 Schoolwide Percentage At & Above = 82%		2019 Schoolwide Percentage At & Above = 79%		2020 Schoolwide Percentage At & Above = 68%		Percentage Shifts Over Time
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2019 - 2020
Year 1	118	100	88	100	84	82	-18
Year 2	79	94	85	90	95	91	+1
Year 3	75	80	86	67	76	56	-11
Year 4	77	92	74	82	92	63	-19
Year 5	62	64	88	80	77	53	-27
Year 6	70	69	69	65	91	76	+11
Year 7	66	68	61	53	58	40	-13
Year 8	59	61	66	67	64	48	-19

Current Context:

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. 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. The use of graphic organisers in pre writing at all levels helps the writer shape their ideas.

Next Steps

Moderation of writing within and across teams (and at time whole school) will be strengthened as will the use of the Seesaw APP as an interactive tool across Years 1-8. External PLD will continue to be provided by Cognition Education with a focus on Collaborative Teaching Practices and Osprey Consultancy focusing on the Data Driven Decisions and Case Management. These approaches will help sharpen teachers lens when differentiating learning for their groups. Writing every day will be a priority as will the introduction of writing workshops with students having the agency to engage with these. These workshops will be focusing on skills selected students need to have strengthened that will also be more clearly aligned to our school literacy learning progressions. We will further embed the use of pre-writing graphic organisers, editing skills and writing for a purpose/audience will remain a clear focus for all teachers with their writing programme.

OTJ – Maths Dec	2018 Schoolwide Percentage At & Above = 85%		2019 Schoolwide Percentage At & Above = 84%		2020 Schoolwide Percentage At & Above = 74%		Percentage Shifts Over Time
	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2019 - 2020
Year 1	118	100	88	90	84	77	-13
Year 2	79	93	85	88	95	84	-4
Year 3	75	74	86	75	76	46	-29
Year 4	77	95	74	82	92	76	-6
Year 5	62	79	88	83	77	69	-14
Year 6	70	83	69	82	91	82	0
Year 7	66	58	61	60	58	63	+3
Year 8	59	77	66	78	64	70	-8

Current Content

Linking of maths to authentic context plus a push on strengthening number knowledge. Unrelenting focus on ensuring maths programmes were uninterrupted and delivered 5 days a week. Differentiated planning so that gaps were filled. Focus learners attend multiple instructional teaching sessions during the week. Motivation increased through variability in maths tumbles, revisiting new learning, using STEAM activities that integrated with topic studies, students with Mathletics accounts and greater use of materials when problem solving.

Next Steps

Continuing focus on number knowledge particularly decimal and fractions within word based/collaborative problems solving tasks. 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 maths progressions and look at how we moderate maths across the school, especially in strands while we review our Beachlands School progressions.

2021 Target Overview

Beachlands learner high level overview for our expected curriculum level targets

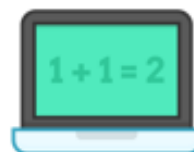
Based on the analysis of the Overall Teacher Judgements (OTJ's) December 2020, the following year levels/cohorts of students achievement displayed disparity when compared to others.

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



WRITING TARGET

Year 4 11 Focus learners = 71% At & Above Dec 2021
 Year 6 12 Focus Learners = 69% At & Above Dec 2021
 Year 8 12 Focus learners = 60% At & Above Dec 2021



MATH TARGET

Year 4 14 Focus Learners = 64% At & Above Dec 2021
 Year 6 8 Focus Learners = 79% At & Above Dec 2021
 Year 8 7 Focus Learners = 76% At & Above Dec 2021

WRITING

READING

MATHS



READING TARGET

Year 4 10 Focus Learners = 72% At & Above at Dec 2021
 Year 6 6 Focus Learners = 79% At & Above at Dec 2021
 Year 8 6 Focus Learners = 79% At & Above at Dec 2021

Everyday Learning & Growing Together – Me mātau Ra

Developing Programmes@Beachlands School To Support Learning In 2021



Garden (Seed) to Table works best when the sessions are a regular part of the curriculum.

During Garden to Table sessions students become involved in all aspects of gardening in an environmentally sustainable garden, cooking and then enjoying delicious, seasonal meals they have produced themselves.

This curriculum-integrated programme provides real-world learning opportunities for students outside the traditional classroom environment.

With the support of our teacher aide Natalie Blazey this year and Mam McIvor in 2021, the following is a framework for our schools approach in 2021.

(a) Integrated lessons using the garden as a key learning tool to support STEM across all age groups.

(b) Following the Moon calendar & incorporating traditional Maori customs ie; Matariki/Kumara planting & harvesting. Kumara can still be planted in November.

(c) Full circular experience from seed/sowing/propagating/harvesting/cooking/waste composting/worm farm to be replenished back into Papatuanuku.

(d) Re look at the planting practice to move to a grid system based on square metre gardening as opposed to the 'grow in rows'. This will allow more companion gardening, rotation of crops, pollinators & keeping away pests naturally. More variety of crops will be produced which will help Children learn about a wider variety of food grown from fruit, veges & flowers.

(e) Move to a four-bed rotation system & support with a permanent bed & seasonal bed.

(f) Look at the wider garden & identify key biodiverse plants i.e., native plants to attract birds, key seasonal flowering plants to support the beehive over cooler months & wet days.



Students Coaching Students is an approach where schools equip students with the skills to work together, to reflect on their learning goals, expand, refine, and build new skills, share ideas, teach one another and solve problems in their school community.

Designed to build knowledge, skills and confidence to enable school leaders to successfully implement a **Students Coaching Students** within their schools, the programme follows a comprehensive eight stage process:



1. Building the Relationship and Champion Group
2. Raising Awareness
3. Train the Trainer
4. Student Recruitment
5. Training the Student Coaches
6. Student Coaching
7. Reflective Practice
8. Celebrating Success

COOL SCHOOLS

PEER MEDIATION PROGRAMME

Programme Kaupapa: The Cool Schools Peer Mediation Programme is a whole school programme for Primary and Intermediate Schools that teaches essential life skills for peaceful conflict resolution. It is suitable for all members of the school community; students, teachers and parents. The skills taught empower individuals to build positive, caring relationships with others especially when conflict arises over differences.

Programme Outcomes:

- * To raise awareness of conflict and conflict responses
- * To develop empathy so that individuals listen to each other with understanding
- * To teach lifelong conflict management skills
- * To develop leadership in giving service to others through peer mediation
- * To empower individuals in making positive choices for building successful relationships
- * To grow respectful, global citizens who value diversity and human rights



I can help others and I feel responsible- Jeremiah

Peer Mediators



I love my role as I like helping the smaller children - Ruby



It's nice to know I help people- Emily



Pause -Breath -Smile

Southern Cross has joined forces with the Pause Breathe Smile trust to offer a mind health programme to all primary and intermediate schools in New Zealand. Together they want to equip every child in New Zealand with the tools to achieve positive mind health.

Southern Cross' involvement makes it possible for Pause Breathe Smile to be made available free of charge to any primary or intermediate school in the country. Our school applied to be on this programme and our application was successful.

Pause Breathe Smile is New Zealand's own locally developed, researched, and internationally recognised mindfulness-based wellbeing programme for schools. Originally developed at the Mental Health Foundation of New Zealand and further developed and operated by the Mindfulness Education Group, Pause Breathe Smile is now the flagship social responsibility programme for Southern Cross and is governed by the Pause Breathe Smile Trust. Leading the programme are the same people who have been leading Pause Breathe Smile since the beginning.



Pause Breathe Smile can help ensure that our tamariki are equipped with awesome mental skills to meet the challenges of a rapidly changing, uncertain world. Skills like learning how to regulate emotions, build self-awareness and relate positively to others. We know that learning these skills early in life can help kids thrive now and in the future. Note: New Zealand currently ranks 35 out of 41 OECD countries in overall child wellbeing outcomes, according to UNICEF.

PB4L - The New Comers Club:



Newcomers' Club has proved to be a successful approach for introducing new students to a school during the school year and setting them up for success. It can be used either as a universal programme for all students joining the school after the annual start-of-year intake or as a targeted Tier Two intervention for new students who have specific behavioural needs – for example, students who have had multiple school placements in the past or whose social skills or behaviour make it difficult for them to transition.

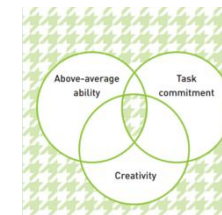
Newcomers' Club helps students to get to know staff and other students, learn about the school's systems, and become familiar with the school-wide expectations and processes established throughout the school. It also helps staff to develop relationships with new students and their whānau, to assess the students' needs, and to monitor their progress.



Enrichment Programmes (Gifted and Talented Education)

"The purpose of gifted education is to enable gifted and talented students to discover and follow their passions - to open doors for them, remove ceilings, and raise expectations by providing an educational experience that strives towards excellence." MOE 2008

Renzulli and Reis (1985) claim that gifted and talented students "are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance". They emphasise that such students "require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs".

**Profiles of Giftedness Betts and Neihart (1988)**

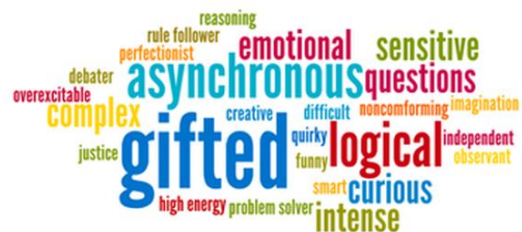
The following are a set of descriptors (not a diagnostic classification model) that can be used for raising awareness of the differences amongst gifted and talented students.

The Successful Gifted These students achieve highly at school and are the group most likely to be identified as gifted and talented. They are conforming, eager for the approval of others, and perfectionistic. They lack autonomy and assertiveness and avoid taking risks.

The Creative Gifted These students are highly creative but frustrated, bored, questioning, and sometimes rebellious. They do not conform to the school system and often challenge school rules and conventions.

The Underground Gifted These students deny their abilities in order to fit in. They may be insecure, shy, and quiet, avoid taking risks, and resist challenges. Many are never identified as gifted.

The At-risk Gifted These students are resentful and angry because they feel that the system has failed to meet their needs. They are often perceived as "rebellious loners" and can be disruptive or withdrawn. Their schoolwork is inconsistent, and their levels of achievement fall well below their ability.



The Twice/Multi-exceptional Gifted These students are gifted but also have a physical or sensory disability or a learning difficulty. Often their giftedness goes unrecognised because people fail to see past their disability. They can become angry and frustrated and may feel powerless.

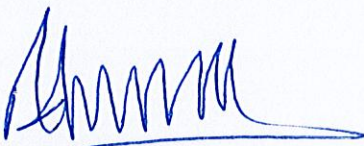
The Autonomous Learner These students are confident, independent, and self-directed. They are intrinsically motivated and willing to take risks. They set goals for themselves and take responsibility for their own learning.

Nothing is
impossible
the word itself says
"I'm Possible"!

A Bright Child. Answers the questions A Gifted Child. Discusses in detail, elaborates	A Bright Child. Is interested A Gifted Child. Is highly curious	A Bright Child. Understands ideas A Gifted Child. Constructs abstractions	A Bright Child. Has good ideas A Gifted Child. Has wild, silly ideas
A Bright Child. Grasps the meaning A Gifted Child. Draws inferences and opens up new questions	A Bright Child. Copies accurately A Gifted Child. Creates a new design	A Bright Child. Top Group A Gifted Child. Beyond the group	A Bright Child. Listens with interest A Gifted Child. Shows strong feelings and opinions
A Bright Child. Good Memorizer A Gifted Child. Good guesser - draws on vast information store	A Bright Child. Enjoys school A Gifted Child. Enjoys learning - but may hate school	A Bright Child. Absorbs information A Gifted Child. Manipulates information	A Bright Child. Completes assignments A Gifted Child. Initiates projects
Current Provision to meet the needs of gifted students:			
EPro8 Challenge	Otago Maths Problem Challenge	William Pike Challenge	Howick Pakuranga Principals Association Science Challenge
Primary Schools Sustainability Challenge Series	Howick Pakuranga Principals Association Chess Tournament	New in 2021: Enrichment Modules for students in Years 1-8. One day over five weeks over four terms. 1,2 or 3 modules per day.	

Beachlands School - Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received Kiwisport funding of \$9,534.00 to implement this initiative. The funding was used to purchase sports equipment and employ staff from various sports bodies for functional skills movement programmes.


8 March 2021 .