

# **Baverstock Oaks School**

## **Annual Report for the year ended 31 December 2018**

<b>Ministry Number:</b>	6960
<b>Principal:</b>	Genee Crowley
<b>School Address:</b>	21 Baverstock Road, Auckland
<b>School Postal Address:</b>	21 Baverstock Road, Manukau 2016
<b>School Phone:</b>	09 278 6741
<b>School Email:</b>	office@baverstock.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

**Baverstock Oaks**

**Members of the Board of Trustees**

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Hein Mackay	Chairperson	Elected	Manager	May-19
Paul Whelan	Member	Elected	Manager	May-19
Jo Russell	Member	Elected	Int. Designer	May-19
Hari Jawahar	Member	Co-opted	Bank Manager	May-19
Simon Lipscombe	Member	Co-opted	Corp. Manager	May-19
Lucy Schwaner	Member	co-opted	Forensic technician	May-19
Genee Crowley	Principal		Principal	
Alli Hamilton	Board Rep	Elected	Teacher	Dec-18

# Baverstock Oaks School

## Annual Report

For the year ended 31 December 2018

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**Baverstock Oaks School**  
**Statement of Responsibility**  
For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

LUCY SCHWANER  
Full Name of Board Chairperson

Genee Crowley  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

30/5/19  
Date:

30.5.19  
Date:

**Baverstock Oaks School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	6,218,070	5,270,118	6,152,406
Locally Raised Funds	3	345,182	317,600	355,315
Interest Earned		51,675	35,355	47,733
International Students	4	141,469	110,000	49,595
		<hr/>	<hr/>	<hr/>
		6,756,396	5,733,073	6,605,049
<b>Expenses</b>				
Locally Raised Funds	3	144,026	116,100	135,390
International Students	4	4,584	4,500	805
Learning Resources	5	3,747,757	3,442,245	3,511,458
Administration	6	328,014	423,200	371,470
Finance Costs		10,052	-	7,033
Property	7	2,337,034	1,660,050	2,311,445
Depreciation	8	65,727	100,000	151,610
Loss on Disposal of Property, Plant and Equipment		-	-	1,428
		<hr/>	<hr/>	<hr/>
		6,637,194	5,746,095	6,490,639
<b>Net Surplus / (Deficit) for the year</b>		119,202	(13,022)	114,410
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		119,202	(13,022)	114,410

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Baverstock Oaks School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	1,914,468	1,914,468	1,800,058
Total comprehensive revenue and expense for the year	119,202	(13,022)	114,410
Equity at 31 December	<u>2,033,670</u>	<u>1,901,446</u>	<u>1,914,468</u>
Retained Earnings	2,033,670	1,901,446	1,914,468
Equity at 31 December	<u>2,033,670</u>	<u>1,901,446</u>	<u>1,914,468</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# Baverstock Oaks School

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	168,230	159,705	676,129
Accounts Receivable	10	285,430	190,000	334,247
GST Receivable		18,439	3,000	-
Prepayments		20,786	7,000	7,348
Investments	11	1,506,261	1,300,000	1,088,591
		<u>1,999,146</u>	<u>1,659,705</u>	<u>2,106,315</u>
<b>Current Liabilities</b>				
GST Payable		-	-	34,222
Accounts Payable	13	365,121	243,500	265,260
Revenue Received in Advance	14	30,003	-	66,623
Provision for Cyclical Maintenance	15	166,131	166,131	149,153
Finance Lease Liability - Current Portion	16	47,743	35,801	59,885
Funds Held for Capital Works Projects	17	116,067	-	315,020
		<u>725,065</u>	<u>445,432</u>	<u>890,163</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,274,081</b>	<b>1,214,273</b>	<b>1,216,152</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	790,129	688,467	749,467
		<u>790,129</u>	<u>688,467</u>	<u>749,467</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	1,294	1,294	15,349
Finance Lease Liability	16	29,246	-	35,802
		<u>30,540</u>	<u>1,294</u>	<u>51,151</u>
<b>Net Assets</b>		<u><u>2,033,670</u></u>	<u><u>1,901,446</u></u>	<u><u>1,914,468</u></u>
<b>Equity</b>		<u><u>2,033,670</u></u>	<u><u>1,901,446</u></u>	<u><u>1,914,468</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## Baverstock Oaks School

### Statement of Cash Flows

For the year ended 31 December 2018

	2018	2018	2017
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,209,986	1,108,118	1,205,444
Locally Raised Funds	423,746	310,600	218,988
International Students	114,309	110,000	81,248
Goods and Services Tax (net)	(52,661)	2,000	48,022
Payments to Employees	(894,980)	(721,913)	(696,768)
Payments to Suppliers	(603,407)	(757,759)	(679,820)
Interest Paid	(10,052)	-	(7,033)
Interest Received	38,810	40,355	47,666
Net cash from / (to) the Operating Activities	<u>225,751</u>	<u>91,401</u>	<u>217,747</u>
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	30,868	-	(1,428)
Purchase of PPE (and Intangibles)	(392,716)	857,662	(45,227)
Purchase of Investments	(417,670)	(1,075,000)	(23,174)
Net cash from / (to) the Investing Activities	<u>(779,518)</u>	<u>(217,338)</u>	<u>(69,829)</u>
<b>Cash flows from Financing Activities</b>			
Finance Lease Payments	244,821	(46,578)	(19,778)
Funds Held for Capital Works Projects	(198,953)	-	315,020
Net cash from / (to) Financing Activities	<u>45,868</u>	<u>(46,578)</u>	<u>295,242</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>(507,899)</u>	<u>(172,515)</u>	<u>443,160</u>
Cash and cash equivalents at the beginning of the year	9 676,129	332,220	232,969
<b>Cash and cash equivalents at the end of the year</b>	<u>9 168,230</u>	<u>159,705</u>	<u>676,129</u>

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



## Baverstock Oaks School

# Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### **Reporting Entity**

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

#### **Basis of Preparation**

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

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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.

##### ***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 12.

## **Baverstock Oaks School**

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

For the year ended 31 December 2018

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

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### ***Recognition of grants***

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

### **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.

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 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.

### Accounts Receivable

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

### Inventories

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

### Investments

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

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

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

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

### Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **Depreciation**

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

The estimated useful lives of the assets are:

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

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

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

### **Non cash generating assets**

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

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

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

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

### **Accounts Payable**

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

### **Employee Entitlements**

#### *Short-term employee entitlements*

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

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### *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 fees received from international students and 2019 camp payments where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

### **Provision for Cyclical Maintenance**

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

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

### **Financial Assets and Liabilities**

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Budget Figures**

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

### **Services received in-kind**

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

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	788,413	674,122	894,577
Teachers' salaries grants	2,933,133	2,800,000	2,899,965
Use of Land and Buildings grants	2,045,667	1,362,000	2,037,074
Other MoE Grants	419,617	433,996	314,387
Other government grants	31,240	-	6,403
	<u>6,218,070</u>	<u>5,270,118</u>	<u>6,152,406</u>

### 3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	104,996	85,350	120,582
Fundraising	13,034	4,000	5,248
Trading	1,924	850	3,177
Activities	225,228	227,400	226,308
	<u>345,182</u>	<u>317,600</u>	<u>355,315</u>
<b>Expenses</b>			
Activities	137,703	115,600	131,115
Trading	1,691	-	1,866
Fundraising costs	4,632	500	2,409
	<u>144,026</u>	<u>116,100</u>	<u>135,390</u>
	<u>201,156</u>	<u>201,500</u>	<u>219,925</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

### 4 International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	0	0	0
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	141,469	110,000	49,595
<b>Expenses</b>			
International student levy	830	4,000	805
Other Expenses	3,754	500	-
	<u>4,584</u>	<u>4,500</u>	<u>805</u>
	<u>136,885</u>	<u>105,500</u>	<u>48,790</u>

*Surplus/ (Deficit) for the year International Students*

## Baverstock Oaks School

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

For the year ended 31 December 2018

#### 5 Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	48,487	57,232	47,885
Equipment repairs	3,892	1,500	504
Information and communication technology	33,544	43,500	34,838
Library resources	2,907	5,000	3,359
Employee benefits - salaries	3,631,811	3,309,313	3,400,549
Staff development	27,116	25,700	24,323
	<u>3,747,757</u>	<u>3,442,245</u>	<u>3,511,458</u>

#### 6 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,110	4,500	5,660
Board of Trustees Fees	5,295	4,500	4,270
Board of Trustees Expenses	30,951	32,500	4,779
Communication	8,478	9,600	8,986
Consumables	44,933	42,000	48,121
Operating Lease	15,746	120,000	90,434
Other	31,065	35,700	28,598
Employee Benefits - Salaries	161,465	148,400	156,945
Insurance	10,173	12,500	10,153
Service Providers, Contractors and Consultancy	13,798	13,500	13,524
	<u>328,014</u>	<u>423,200</u>	<u>371,470</u>

#### 7 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	23,816	22,350	21,100
Consultancy and Contract Services	70,613	77,500	69,996
Cyclical Maintenance Expense	18,023	20,000	15,483
Grounds	15,128	14,300	13,022
Heat, Light and Water	60,723	55,000	49,011
Repairs and Maintenance	23,994	39,200	35,300
Use of Land and Buildings	2,045,667	1,362,000	2,037,074
Security	4,430	6,000	8,460
Employee Benefits - Salaries	74,640	63,700	61,999
	<u>2,337,034</u>	<u>1,660,050</u>	<u>2,311,445</u>

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

**Baverstock Oaks School**

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

For the year ended 31 December 2018

**8 Depreciation**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	18,178	18,000	18,178
Furniture and Equipment	19,146	30,000	28,076
Information and Communication Technology	4,953	5,000	3,129
Leased Assets	23,450	41,000	96,242
Library Resources	-	6,000	5,985
	65,727	100,000	151,610

**9 Cash and Cash Equivalents**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	200	200	200
Bank Current Account	58,038	49,505	566,485
Bank Call Account	109,992	110,000	109,444
Cash and cash equivalents for Cash Flow Statement	168,230	159,705	676,129

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

**10 Accounts Receivable**

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	54,106	-	142,130
Interest Receivable	23,946	5,000	11,081
Teacher Salaries Grant Receivable	207,378	185,000	181,036
	285,430	190,000	334,247
Receivables from Exchange Transactions	78,052	5,000	153,211
Receivables from Non-Exchange Transactions	207,378	185,000	181,036
	285,430	190,000	334,247

**11 Investments**

The School's investment activities are classified as follows:

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,506,261	1,300,000	1,088,591
	1,506,261	1,300,000	1,088,591



Baverstock Oaks School

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

For the year ended 31 December 2018

**12 Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Buildings	570,049	-	-	-	(18,178)	551,871
Furniture and equipment	93,189	27,141	(858)	-	(19,146)	100,326
Information and communication technology	19,969	23,020	-	-	(4,953)	38,036
Leased assets	24,365	51,548	-	-	(23,447)	52,466
Library resources	41,895	5,535	-	-	-	47,430
<b>Balance at 31 December 2018</b>	<b>749,467</b>	<b>107,244</b>	<b>(858)</b>	<b>-</b>	<b>(65,724)</b>	<b>790,129</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Buildings	735,334	(183,463)	551,871
Furniture and equipment	688,292	(587,966)	100,326
Information and communication technology	88,073	(50,037)	38,036
Motor vehicles	30,010	(30,010)	-
Leased assets	90,285	(37,819)	52,466
Library resources	127,579	(80,149)	47,430
<b>Balance at 31 December 2018</b>	<b>1,759,573</b>	<b>(969,444)</b>	<b>790,129</b>

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$52,466 (2017: \$24,365).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Buildings	588,227	-	-	-	(18,178)	570,049
Furniture and equipment	86,543	34,722	-	-	(28,076)	93,189
Information and communication technology	15,312	7,786	-	-	(3,129)	19,969
Leased assets	106,787	13,820	-	-	(96,242)	24,365
Library resources	45,160	4,148	(1,428)	-	(5,985)	41,895
<b>Balance at 31 December 2017</b>	<b>842,029</b>	<b>60,476</b>	<b>(1,428)</b>	<b>-</b>	<b>(151,610)</b>	<b>749,467</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Buildings	735,334	(165,285)	570,049
Furniture and equipment	740,341	(647,152)	93,189
Information and communication technology	163,365	(143,396)	19,969
Leased assets	345,744	(321,379)	24,365
Library resources	122,044	(80,149)	41,895
<b>Balance at 31 December 2017</b>	<b>2,106,828</b>	<b>(1,357,361)</b>	<b>749,467</b>

**Baverstock Oaks School**

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

For the year ended 31 December 2018

**13 Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	95,962	35,000	35,347
Accruals	6,210	10,000	11,885
Banking staffing overuse	34,073	-	21,224
Employee Entitlements - salaries	210,243	185,000	183,394
Employee Entitlements - leave accrual	18,633	13,500	13,410
	<u>365,121</u>	<u>243,500</u>	<u>265,260</u>
Payables for Exchange Transactions	365,121	243,500	265,260
	<u>365,121</u>	<u>243,500</u>	<u>265,260</u>

The carrying value of payables approximates their fair value.

**14 Revenue Received in Advance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	23,275	-	50,435
Other	6,728	-	16,188
	<u>30,003</u>	<u>-</u>	<u>66,623</u>

**15 Provision for Cyclical Maintenance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	164,502	164,502	149,019
Increase to the Provision During the Year	18,023	20,000	15,483
Use of the Provision During the Year	(15,100)	(17,077)	-
Provision at the End of the Year	<u>167,425</u>	<u>167,425</u>	<u>164,502</u>
Cyclical Maintenance - Current	166,131	166,131	149,153
Cyclical Maintenance - Term	1,294	1,294	15,349
	<u>167,425</u>	<u>167,425</u>	<u>164,502</u>

**16 Finance Lease Liability**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	47,743	-	67,098
Later than One Year and no Later than Five Years	29,246	-	36,764
	<u>76,989</u>	<u>-</u>	<u>103,862</u>

## Baverstock Oaks School

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

For the year ended 31 December 2018

#### 17 Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Heatpumps	<i>Completed</i>	-	17,712	17,712	-	-
Door Stop/Bird proofing	<i>Completed</i>	4,084	-	4,084	-	-
Floor covering	<i>in progress</i>	310,936	-	194,869	-	116,067
<b>Totals</b>		<b>315,020</b>	<b>17,712</b>	<b>216,665</b>	<b>-</b>	<b>116,067</b>

Represented by:

Funds Held on Behalf of the Ministry of Education

116,067

116,067

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Rekeying	<i>completed</i>	-	9,355	9,355	-	-
Door Stop/Bird proofing	<i>completed</i>	-	19,713	15,629	-	4,084
Floor covering	<i>in progress</i>	-	313,321	2,385	-	310,936
<b>Totals</b>		<b>-</b>	<b>342,389</b>	<b>27,369</b>	<b>-</b>	<b>315,020</b>

#### 18 Related Party Transactions

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

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

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 19 Remuneration

#### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	5,295	4,270
Full-time equivalent members	0.12	0.10
<i>Leadership Team</i>		
Remuneration	536,017	385,132
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	541,312	389,402
Total full-time equivalent personnel	4.12	4.10

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:

Salaries and Other Short-term Employee Benefits:	2018 Actual \$000	2017 Actual \$000
<i>Principal 1</i>		
Salary and Other Payments	35-45	140-150
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-
<i>Principal 2</i>		
Salary and Other Payments	100-110	-
Benefits and Other Emoluments	1-5	-
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	-	1
	-	1
	-	1

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

### 20 Compensation and Other Benefits Upon Leaving

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

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 21 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018.

(Contingent liabilities and assets as at 31 December 2017: nil)

#### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, 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 2018, a contingent liability for the school may exist.

### 22 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.

(Capital commitments as at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- operating lease of a photocopier

	2018 Actual \$	2017 Actual \$
No later than One Year	19,987	33,251
Later than One Year and No Later than Five Years	-	19,987
	<u>19,987</u>	<u>53,238</u>

### 23 Managing Capital

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

### 24 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	168,230	159,705	676,129
Receivables	285,430	190,000	334,247
Investments - Term Deposits	1,506,261	1,300,000	1,088,591
Total Loans and Receivables	<u>1,959,921</u>	<u>1,649,705</u>	<u>2,098,967</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	365,121	243,500	265,260
Finance Leases	76,989	35,801	95,687
Total Financial Liabilities Measured at Amortised Cost	<u>442,110</u>	<u>279,301</u>	<u>360,947</u>

### 25 Events After Balance Date

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



RSM Hayes Audit

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## Independent Auditor's Report

### To the readers of Baverstock Oaks School's Financial statements For the year ended 31 December 2018

The Auditor-General is the auditor of Baverstock Oaks School (the School). The Auditor-General has appointed me, Don Aue, 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 2018, 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 2018; 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 30 May 2019. 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 of Trustees 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.

THE POWER OF BEING UNDERSTOOD  
AUDIT|TAX|CONSULTING

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

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

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

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

### **Independence**

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

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



**Don Aue**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



**ANALYSIS OF VARIANCE REPORT FOR 2018  
PLANNING FOR 2019 TARGETS**

Strategic Aim form Charter: *Strategic Goal 1: All students will make positive gains in literacy and numeracy.*

2018 Targets	The actions taken	Outcomes of these actions	Reason for the variance between the targets set and what was achieved	An evaluation of the actions taken and their results
<p><b>Y6 Writing:</b> To have 85% of students achieving within or above expectation for writing.</p>	<ul style="list-style-type: none"> <li>Using an expert facilitator (M.Gadd) for lifting teacher practice in the teaching of writing.</li> <li>In depth modelling by M. Gadd, writing buddy observations, feedback sessions and how to do a <i>practice analysis conversation</i>,</li> <li>Workshops for parents and learning assistants</li> <li>Personal inquiries by teachers into the effectiveness of their writing</li> </ul>	<ul style="list-style-type: none"> <li>Significant improvement in teacher practice and a shift in a shared understanding of what effective writing pedagogy is</li> <li>Student voice has clearly indicated that there has been an improvement in enjoyment and engagement with writing</li> <li>Y6 data is reflecting that progress is taking place. Results as follows:               <ul style="list-style-type: none"> <li>There is a significant difference in achievement above the expectation for boys and girls</li> <li>There is a significant number of boys working towards the expectation in comparison with girls working towards the expectation</li> <li>71% of boys are achieving within or above the expectation in Writing</li> </ul> </li> </ul>	<p>The target of having 85% of students achieving within or above expectation for writing was not met. There are some sound reasons for this.</p> <ul style="list-style-type: none"> <li>2 students were receiving ESOL support and 9 were receiving learning support.</li> <li>Teachers are just entering the embedding stage of being able to teach writing effectively.</li> <li>The continuum of experience of being able to moderate accurately</li> <li>Even though only two students were receiving ESOL support, BOS is a heavily ESOL school, a lot of these Y6 students are non funded ESOL students.</li> </ul>	<ul style="list-style-type: none"> <li>85% was a very aspirational target, we did achieve 77% which is above the national data indicating our intervention is working</li> <li>Writing results mid year 2018           <ul style="list-style-type: none"> <li>Working Towards – 37 (29%)</li> <li>Working Within – 72 (57%)</li> <li>Working Above – 19(15%)</li> </ul> </li> <li>Writing results EOY 2018           <ul style="list-style-type: none"> <li>Working Towards - 29 (22%)</li> <li>Working Within – 77 (60%)</li> <li>Working Above – 22 (17%)</li> </ul> </li> </ul> <p>The writing intensive PD has been very successful, this is gradually being reflected in data and very much so in soft data. The school is pleased with progress has been made and we have re-applied for the continued PD for 2019.</p> <p>Based on the outcomes of this years we results, we need to continue along the same</p>

		<ul style="list-style-type: none"> <li>84% of girls are achieving within or above the expectation in Writing</li> <li>77% of Year 6 students are achieving within or above the expectation in Writing</li> </ul>		<p>journey and start to embed what has been learnt.</p> <p>The positive impact on teacher writing practice is exciting and that is a direct reflection of the actions the school has taken.</p> <p>We do need funding and resourcing to successfully support this initiative. We have put in an immense amount of work into a PD proposal and hoping we will be successful.</p>
<p><b>Y2/3 Mathematics:</b> 80% of students that are below in place value and basic facts for Y2/3, that attend maths learning support will make accelerated progress.</p>	<p>The structure of the programme:</p> <ul style="list-style-type: none"> <li>Year 2 students: 27 (12 boys/15 girls)</li> <li>Year 3 students: 14 (6 boys/8 girls)</li> <li>Children split into groups of 6 - 8 students</li> <li>Students attend two 45 minute sessions a week on Tuesdays and Thursdays.</li> </ul> <p>An analysis on the impact of the Maths Learning Support program, assessment data was compared. End of 2017 maths assessment results (JAM 2) were compared with End of 2018 maths assessment results (JAM 2) to see what impact the program has had over the calendar year. The domains of</p>	<p><b>Year 2 (participated for 3 terms)</b></p> <ol style="list-style-type: none"> <li>92% improved by 1 stage or more in Place Value</li> <li>88% improved by 1 stage or more in Basic facts</li> <li>5 children improved 3 stages in Place Value</li> <li>8 children improved 3 stages in Basic Facts</li> <li>4 children improved 4 stages in Basic Facts</li> </ol> <p><b>Year 3 (participated for 3 terms)</b></p> <ol style="list-style-type: none"> <li>92% improved by 1 stage or more in Place Value</li> <li>71% improved by 1 stage or more in Basic facts</li> <li>1 child improved 4 stages in Place Value</li> </ol> <p><b>Year 2 students (participated for 1 term)</b></p>	<p>The target was... 80% of students that are below in Place Value and Basic Facts in Years Two and Three, that attend the Mathematics Learning Support program, will make accelerated progress (more than 1 year's progress).</p> <p>To have met the target, the students in the Maths Learning Support Program would have to have moved 2 stages in 2018 to make accelerated progress.</p> <ul style="list-style-type: none"> <li>Children were already below in Place Value and Basic Facts thus were already displaying difficulty in these areas of mathematics</li> <li>3 terms of instruction instead of the desired 4 terms</li> <li>Number knowledge concepts such as</li> </ul>	<p>Although it was disappointing the target was not met, there were some factors as identified above that need to be recognised and addressed for 2019. An earlier start next year is imperative. Fostering relationships with parents/guardians is important so that the work that is done with me and classroom teachers is reinforced at home. Consistency around what is taught in classrooms is also important.</p> <p><b>The frequency of the intervention needed to be more often. Only two sessions per week - research suggests at least 3 sessions are required to make meaningful gains</b></p>

	<p>Place Value and Basic Facts were examined as they were the focus of this program.</p>	<ol style="list-style-type: none"> <li>1. 44% improved by at least 1 stage in Place Value</li> <li>2. 88% improved by at least 1 stage in Basic Facts</li> </ol> <p><b>Year 3 students (participated for 1 term)</b></p> <ul style="list-style-type: none"> <li>• 100% improved by at least 1 stage in Place Value</li> <li>• 100% improved by 2 stages in Basic Facts</li> </ul>	<p>Place Value and Basic Facts take time to embed</p> <ul style="list-style-type: none"> <li>• There was the need to go 'back to basics' and spend time revising fundamental mathematical conventions i.e. how to read/say/write numbers in numerical/word form; poor retention of simple number knowledge i.e. adding/subtraction common numbers; number bonds to 10; etc</li> <li>• Disruptions to programs due to common 'school life' occurrences that impacted lesson time i.e. cross-country/athletics practices; children distributed around school due to split classes; etc</li> <li>• 54% of the children that attend Maths Learning Support also attend ESOL and/or Reading Learning Support. Their English, reading and learning proficiency could also have been a contributing factor in their development and progress.</li> </ul>	
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<p><b>Y1 Literacy:</b> After six months at school all year 1 children will know all letter names and sounds.</p> <p><b>Y1 Maths:</b> After six months at school all year 1 children will know numbers before and after up to 10.</p>	<ul style="list-style-type: none"> <li>• Writing inquiry with Murray Gadd</li> <li>• Intervention groups using 'Talk to Learn'</li> <li>• Year 1 evenings for parents</li> <li>• Children attending PMP sessions</li> <li>• Wa Pakiki - exploration</li> <li>• Cross curricular teaching</li> <li>• Reading Together workshops for parents</li> </ul>	<p>The target was not met for both literacy or maths. However, 81% achieved the maths goal and 66% of students achieved the literacy goal.</p>	<ul style="list-style-type: none"> <li>• Some children in the program had other learning needs that may have impacted on their learning</li> <li>• Only two sessions per week - research suggests at least 3 sessions are required to make meaningful gains</li> </ul>	
<p><b>Maori and Pasifika Achievement:</b> Maori students will make more than one year's progress or better in writing.</p>	<ul style="list-style-type: none"> <li>• There was specific data collected on both Maori and Pasifika mid year and end of year to gauge achievement. The data that was collected did allow us</li> </ul>	<p>Even though we can't say what students have had accelerated progress we can see encouraging progress and identified need. Both cohorts have benefitted from the PD from M.Gadd.</p>	<p>The target goal wasn't written in such a way that we could get quantitative data from. We didn't have baseline data stating how many Maori and Pasifika students were underachieving in writing.</p>	<p>The results are very interesting and based on the outcomes from the results suggests our focus should be in literacy.</p> <p>Do we need more focus with the ECE sector to assist in building preschool literacy skills?</p> <p>How do these results impact on current teaching practice? With the embedding of M.Gadd PD this year assist in helping the year 1 cohorts in literacy?</p> <p>ESOL students will heavily affect the results.</p>
				<p>This is an area where we need to tighten up how we track these two cohorts. We really need to have tracking sheets into year groups with student names. Especially our Maori students as they are underachieving.</p>

	<p>to see mid and EOY 2018 comparisons as a whole group.</p>	<p>Maori EOY comparison between 2017 and 2018</p> <p><u>2017</u></p> <p>Towards: 48% Within: 48% Above: 3%</p> <p><u>2018</u></p> <p>Towards: 47% Within: 49% Above: 4%</p> <p>Pasifika EOY comparison between 2017 and 2018</p> <p><u>2017</u></p> <p>Towards: 56% Within: 36% Above: 8%</p> <p><u>2018</u></p> <p>Towards: 32% Within: 56% Above: 12%</p>	<p>So measuring the number of actual students who have moved was difficult.</p>	<p>We also need to be more effective in recording outcomes such as the reaction/response of teachers and/or students to the specific actions taken (were there changes in attitude, motivation or engagement)</p>
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School Wide 2019 Target goals considerations:

The 2019 goals have been identified from 2018 EOY data and the analysis of variance of the 2018 target goals. To summarise it is clear:

- Literacy is a bigger need in the year 1 cohorts than maths and should be the main focus
- Maori achievement data is concerning school wide
- There is great potential with our Pasifika students, data is showing that this priority group with targeted support that can achieve highly

- To ensure our Y6 students leave BOS being able writers. We have a large number of students in the 2019 Y6 cohort (35) who are still not meeting the expected standard for writing.
- Even though some progress was made for the year 2 and 3 maths support programme there was not accelerated progress. It was identified that more sustainability needed to be achieved, eg, running this programme 3 days a week. We could build on this work and target the same students, so underachieving year 3 and 4 students to be in this programme 3 days a week. It is very important before they reach the senior school that the basics of place value and basic facts are in place as this is the foundation for future mathematical concepts.

All our target goals are in line with our curriculum strategic objectives:

1. Ensure all students develop high level of literacy and numeracy skills and understanding.  
Numeracy  
Literacy
2. Provide the highest quality delivery of learning programmes in accordance with the NZ curriculum framework in order to improve student outcomes, engage students in a range of authentic learning experiences and to inform future programme planning.
3. Address the unique learning needs of each student.
4. Recognise New Zealand's bicultural heritage and multicultural society.
5. Ensure the recognition of community groups, parents and students as partners in the student's' education.

**Reading Target Goals:**

1. Maori cohort groups to have 75% achieving within or above the appropriate curriculum level for reading.
2. Pasifika cohort groups to have 80% achieving within or above the appropriate curriculum level for reading.
3. After six months at school 80% of year 1 students will know all letter names and sounds.

#### Writing Target Goals:

1. After six months at school 80% of year 1 students will know all letter names and sounds.
2. For the 34% (35 students) who were at the end of 2018 working towards expectation for writing to achieve accelerated progress and meet the expectation for Y6 writing.
3. Maori cohort groups to have 75% achieving within or above the appropriate curriculum level for writing.
4. Pasifika cohort groups to have 80% achieving within or above the appropriate curriculum level for writing.

#### Maths Target Goals:

1. Maori cohort groups to have 75% achieving within or above the appropriate curriculum level for mathematics.
2. Pasifika cohort groups to have 80% achieving within or above the appropriate curriculum level for mathematics.
3. 32 students that are below in place value and basic facts in years three and four will make accelerated progress in each domain (more than 1 stage) by the end of 2019.

#### Planning to achieve 2019 Target goals

- When setting target goals to be aware of the baseline data, so we have a starting point, this will allow us to measure progress through the year.
- Continued PD with Murray Gadd - embedding the teaching and implementing an effective writing programme
- Writing MOE funded writing intervention - specific focus on Maori Students and under the 35 underachieving Y6 students
- Curriculum leaders very closely involved with tracking of target students in their curriculum area



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April 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2018, the school received a total of \$10,144 (excluding GST). The funding was spent to increase participation in sporting activities, particularly giving children the opportunities to try out sports which they otherwise may not have access to. The goal in relation to this has been achieved.