

BOTANY DOWNS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1235
Principal: Vicki Parkins
School Address: 35 Mirrabooka Ave, Howick, Auckland
School Postal Address: 35 Mirrabooka Ave, Auckland 2010
School Phone: 09-534-9848
School Email: vickip@botanydowns.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Richard Tosh	Chair Person	Re-elected 2017	Nov 2020
Bruce Trezise	Principal		Resigned 2020
Craig Houkamau	Parent Rep	Co-opted 2019	Resigned 2020
Matthew Cooke	Parent Rep	Re-elected 2019	June 2022
Karina Wright	Parent Rep	Elected 2018	Nov 2020
John Donaldson	Parent Rep	Re-elected 2017	Nov 2020
Maria Jekel	Parent Rep	Elected 2016	Resigned 2019
David Johnson	Parent Rep	Re-elected 2019	Nov 2022
Kerry Budd	Parent Rep	Elected 2019	June 2022
Rita Lala	Staff Rep	Elected 2019	June 2022
Vicki Parkins	Principal	ex Officio since Term 2 2020	

Accountant / Service Provider: Gail Bond - Money Monitors

BOTANY DOWNS SCHOOL

Annual Report - For the year ended 31 December 2019

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Botany Downs School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

ANGUS RICHARD TOSH

Full Name of Board Chairperson

VICKI PARKINS

Full Name of Principal

AR TOSH

Signature of Board Chairperson

VPark

Signature of Principal

24/9/2020

Date:

24/9/2020

Date:

Botany Downs School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	4,609,240	4,352,375	4,364,022
Locally Raised Funds	3	197,191	204,500	227,548
Interest Earned		13,067	10,000	13,479
International Students	4	101,044	108,000	104,031
		<u>4,920,542</u>	<u>4,674,875</u>	<u>4,709,080</u>
Expenses				
Locally Raised Funds	3	74,622	79,000	67,664
International Students	4	7,707	6,000	3,630
Learning Resources	5	2,914,482	2,599,123	2,655,137
Administration	6	210,739	198,600	208,890
Property	7	1,688,985	1,684,274	1,682,410
Depreciation	8	127,338	115,000	123,066
		<u>5,023,872</u>	<u>4,681,997</u>	<u>4,740,797</u>
Net Surplus / (Deficit)		(103,330)	(7,122)	(31,717)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(103,330)</u>	<u>(7,122)</u>	<u>(31,717)</u>

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

Botany Downs School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>765,914</u>	<u>765,914</u>	<u>797,631</u>
Total comprehensive revenue and expense for the year	(103,330)	(7,122)	(31,717)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	39,000	-	-
Equity at 31 December	<u>701,585</u>	<u>758,792</u>	<u>765,914</u>
Retained Earnings	701,585	758,792	765,914
Reserves	-	-	-
Equity at 31 December	<u>701,585</u>	<u>758,792</u>	<u>765,914</u>

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

Botany Downs School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	141,709	184,576	190,493
Accounts Receivable	10	152,209	137,401	137,401
Prepayments		7,156	6,134	6,134
GST Receivable		34,278	39,768	39,768
Investments	11	268,715	260,000	260,000
Funds due from MOE	17	68,034	-	60,705
		<u>672,101</u>	<u>627,879</u>	<u>694,500</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	225,319	195,314	195,314
Provision for Cyclical Maintenance	15	55,455	-	-
Revenue Received in Advance	14	62,296	63,248	63,248
Finance Lease Liability - Current Portion	16	25,432	36,616	36,616
		<u>368,502</u>	<u>295,178</u>	<u>295,178</u>
Working Capital Surplus/(Deficit)		303,598	332,701	399,323
Non-current Assets				
Property, Plant and Equipment	12	547,088	627,100	567,600
		<u>547,088</u>	<u>627,100</u>	<u>567,600</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	123,160	175,674	175,674
Finance Lease Liability	16	25,940	25,334	25,334
		<u>149,100</u>	<u>201,008</u>	<u>201,008</u>
Net Assets		<u><u>701,585</u></u>	<u><u>758,792</u></u>	<u><u>765,914</u></u>
Equity		<u><u>701,585</u></u>	<u><u>758,792</u></u>	<u><u>765,914</u></u>

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

Botany Downs School
Statement of Cash Flows
For the year ended 31 December 2019

	2019	2019	2018
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash flows from Operating Activities			
Government Grants	824,396	888,074	756,089
Locally Raised Funds	197,191	204,239	231,029
International Students	100,092	119,509	115,540
Goods and Services Tax (net)	5,490	(8,356)	(30,643)
Payments to Employees	(610,224)	(485,352)	(534,092)
Payments to Suppliers	(474,352)	(550,211)	(435,505)
Interest Received	13,334	10,000	13,894
Net cash from / (to) the Operating Activities	<u>55,927</u>	<u>177,902</u>	<u>116,312</u>
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(88,747)	-	(124,379)
Purchase of Investments	(8,715)	(366,489)	-
Proceeds from Sale of Investments	-	228,600	54,000
Net cash from / (to) the Investing Activities	<u>(97,463)</u>	<u>(137,889)</u>	<u>(70,379)</u>
Cash flows from Financing Activities			
Furniture and Equipment Grant	39,000	-	-
Finance Lease Payments	(46,246)	(23,423)	(23,424)
Painting contract payments	-	-	-
Funds Administered on Behalf of Third Parties	-	-	-
Net cash from Financing Activities	<u>(7,246)</u>	<u>(23,423)</u>	<u>(23,424)</u>
Net increase/(decrease) in cash and cash equivalents	<u>(48,781)</u>	<u>16,590</u>	<u>22,510</u>
Cash and cash equivalents at the beginning of the year	9 190,493	167,986	167,986
Cash and cash equivalents at the end of the year	9 <u>141,709</u>	<u>184,576</u>	<u>190,493</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.

Botany Downs School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the Group at fair value plus transaction costs. At balance date the Group has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated 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 Group may incur on sale or other disposal.

k) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether of 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.

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:

Building improvements – Crown	20 years
Furniture and equipment	10-20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) Revenue Received in Advance

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

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

o) 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).

p) 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.

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services 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 Expenses.

2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	713,676	704,369	703,042
Teachers' salaries grants	2,321,997	2,108,727	2,178,892
Use of Land and Buildings grants	1,455,052	1,416,279	1,368,337
Other MoE Grants	118,515	123,000	113,752
	<u>4,609,240</u>	<u>4,352,375</u>	<u>4,364,022</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	78,318	79,000	125,976
Fundraising	34,189	40,000	13,953
Trading	22,961	20,500	20,700
Activities	61,723	65,000	66,919
	<u>197,191</u>	<u>204,500</u>	<u>227,548</u>
Expenses			
Activities	57,922	62,000	53,071
Trading	2,111	2,000	1,047
Fundraising (costs of raising funds)	14,589	15,000	13,545
	<u>74,622</u>	<u>79,000</u>	<u>67,664</u>
<i>Surplus for the year Locally raised funds</i>	<u>122,568</u>	<u>125,500</u>	<u>159,884</u>

4. International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
		Number	
International Student Roll	10	8	10
Revenue			
International student fees	101,044	108,000	104,031
Expenses			
International student levy	7,707	6,000	3,630
	<u>7,707</u>	<u>6,000</u>	<u>3,630</u>
<i>Surplus for the year International Students'</i>	<u>93,337</u>	<u>102,000</u>	<u>100,401</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	49,334	59,996	59,340
Information and communication technology	49,849	81,200	41,101
Extra-curricular activities	5,536	7,000	5,577
Library resources	4,051	3,000	3,347
Employee benefits - salaries	2,792,901	2,434,727	2,537,158
Staff development	12,811	13,200	8,614
	<u>2,914,482</u>	<u>2,599,123</u>	<u>2,655,137</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,910	5,500	6,258
Board of Trustees Fees	4,550	4,000	5,100
Board of Trustees Expenses	14,221	16,200	13,681
Communication	10,169	10,500	10,027
Consumables	24,062	26,300	27,946
Other	21,843	21,250	25,463
Employee Benefits - Salaries	113,317	101,600	104,832
Insurance	7,457	5,000	7,374
Service Providers, Contractors and Consultancy	8,210	8,250	8,210
	<u>210,739</u>	<u>198,600</u>	<u>208,890</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	67,837	66,500	62,214
Consultancy and Contact Services	3,686	4,000	6,337
Cyclical Maintenance Provision	7,164	10,000	84,152
Grounds	-	-	-
Heat, Light and Water	43,551	50,291	42,262
Repairs and Maintenance	38,939	62,704	38,096
Use of Land and Buildings	1,455,052	1,416,279	1,368,337
Security	11,388	11,000	11,057
Employee Benefits - Salaries	61,368	63,500	69,955
	<u>1,688,985</u>	<u>1,684,274</u>	<u>1,682,410</u>

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

8. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	24,250	20,000	23,713
Furniture and Equipment	34,976	35,000	37,304
Information and Communication Technology	17,591	20,000	18,607
Leased Equipment	44,542	35,000	37,507
Library Resources	5,978	5,000	5,935
	<u>127,337</u>	<u>115,000</u>	<u>123,066</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash on Hand	300	300	300
Bank Current Account	73,345	16,700	22,618
Bank Call Account	68,065	167,576	167,576
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	141,709	184,576	190,493

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

10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	-	-	-
Receivables from Ministry of Education	-	-	-
Interest Receivable	1,010	1,277	1,277
Teacher Salaries Grant Receivable	151,199	136,124	136,124
	152,209	137,401	137,401
Receivables from Exchange Transactions	1,010	1,277	1,277
Receivables from Non-Exchange Transactions	151,199	136,124	136,124
	152,209	137,401	137,401

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	268,715	260,000	260,000

12. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	Balance (NBV)					
	\$	\$	\$	\$	\$	\$
2019						
Buildings	110,573	28,043			(24,250)	114,366
Furniture and Equipment	285,671	12,610			(34,976)	263,305
Information and Communication	69,842	24,227			(17,591)	76,478
Technology						-
Leased Assets	59,969	35,668			(44,542)	51,097
Library Resources	41,546	8,556	(2,280)		(5,978)	41,844
Balance at 31 December 2019	567,600	109,104	(2,280)	-	(127,337)	547,088

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	505,687	(391,321)	114,366
Furniture and Equipment	907,322	(644,017)	263,305
Information and Communication Technology	356,363	(279,885)	76,478
Leased Assets	152,380	(101,285)	51,095
Library Resources	122,553	(80,709)	41,844
Balance at 31 December 2019	2,044,305	(1,497,217)	547,088

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	134,286				(23,713)	110,573
Furniture and Equipment	259,548	63,427			(37,304)	285,671
Information and Communication Technology	74,601	13,848			(18,607)	69,842
Leased Assets	83,076	14,400			(37,507)	59,969
Library Resources	35,674	12,098	(291)		(5,935)	41,546
Balance at 31 December 2018	587,186	103,773	(291)	-	(123,066)	567,600

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	477,644	(367,071)	110,573
Furniture and Equipment	894,712	(609,041)	285,671
Information and Communication Technology	332,136	(262,293)	69,842
Leased Assets	116,711	(56,743)	59,968
Library Resources	120,611	(79,065)	41,546
Balance at 31 December 2018	1,941,814	(1,374,214)	567,600

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	15,790	35,927	35,927
Accruals	6,910	6,740	6,740
Banking staffing overuse	32,681	467	468
Employee Entitlements - salaries	151,199	136,124	136,124
Employee Entitlements - leave accrual	18,739	16,056	16,056
	225,319	195,314	195,314
Payables for Exchange Transactions	225,319	195,314	195,314
	225,319	195,314	195,314

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	62,296	63,248	63,248
Other	-	-	-
	<u>62,296</u>	<u>63,248</u>	<u>63,248</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	175,674	175,674	94,842
Increase to the Provision During the Year	22,377	10,000	80,832
Adjustment to the Provision	(19,436)	-	-
Use of the Provision During the Year	-	(10,000)	-
Provision at the End of the Year	<u>178,615</u>	<u>175,674</u>	<u>175,674</u>
Cyclical Maintenance - Current	55,455	-	-
Cyclical Maintenance - Term	123,160	175,674	175,674
	<u>178,615</u>	<u>175,674</u>	<u>175,674</u>

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers, solar heating and a photocopier. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	25,432	-	36,616
Later than One Year and no Later than Five Years	25,940	-	25,334
Later than Five Years	-	-	-
	<u>51,372</u>	<u>-</u>	<u>61,950</u>

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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOI Contribution/ (Write-off to R&M)	Closing Balances \$
MLE Project (2018)	<i>In progress</i>	(54,513)	745,078	(724,734)	-	(34,170)
Electrical Upgrade	<i>Completed</i>	(6,192)	34,023	(36,831)	-	(9,000)
Portacom	<i>In progress</i>	-	-	(24,864)	-	(24,864)
						-
Totals		<u>(60,705)</u>	<u>779,101</u>	<u>(786,430)</u>	<u>-</u>	<u>(68,034)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	68,034
	<u>68,034</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MLE Project	<i>In progress</i>	-	-	(54,513)	-	(54,513)
Electrical Upgrade	<i>In progress</i>	-	-	(6,192)	-	(6,192)
Roofing Project	<i>Completed</i>	-	17,320	(19,506)	2,186	-
Totals		-	17,320	(80,211)	2,186	(60,705)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
60,705
60,705

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.

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,550	5,100
Full-time equivalent members	0.10	0.15
<i>Leadership Team</i>		
Remuneration	336,856	345,986
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>341,406</u>	<u>351,086</u>
Total full-time equivalent personnel	<u>3.10</u>	<u>3.15</u>

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

Principal

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

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

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110-120	-	-
100-110	1	-
	<u>1.00</u>	<u>0.00</u>

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

20. Contingencies

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

Holidays Act Compliance - schools payroll

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

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 2019, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into a contract of \$881,901 for an ILE Classroom block to be completed in 2020. This will be partly funded by the Ministry of Education for \$827,864 and the Board of Trustees for \$54,037. \$745,078 has been received and \$724,734 has been spent on the project to date.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts.

(Operating Commitments at 31 December 2018: nil)

22. 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.

23. Financial Instruments

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

Financial Assets measured as amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	141,709	184,576	190,493
Receivables	152,209	137,401	137,401
Investments - Term Deposits	268,715	260,000	260,000
Total financial assets measured at amortised cost	562,634	581,977	587,894

Financial liabilities measured at amortised cost

Payables	225,319	195,314	195,314
Finance Leases	51,372	61,950	61,950
Total Financial Liabilities Measured at Amortised Cost	276,691	257,264	257,264

24. Events After Balance Date

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

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

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

There were no other significant events after that that impacts these financial statements.

26. Adoption of PBE IFRS 9 Financial Instruments

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

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

Note 11 Investments:

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

27. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

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Independent Auditor's Report

To the readers of Botany Downs School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Botany Downs School (the School). The Auditor-General has appointed me, Wayne Tukiri using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 25 September 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

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

**2019 National Curriculum Expectations: Report for Reading
NAG2A - Showing students at Botany Downs School, November 2019**

Botany Downs School Expectation: At the November assessment, at least 75% of all students at every level will achieve at or above the National Curriculum expectations in Reading, Writing and Mathematics.

	1B	1M	1E	2B	2M	2E	3B	3M	3E	4B	4M	4E	5B	5M	5E	Total Below	Total At	Total Above	Total Pupils
Y0	100% (44)															0%	100% (44)	0%	8% (44)
Y1	41% (37)	59% (54)														41% (37)	59% (54)	0%	16% (91)
Y2	8% (9)	19% (20)	50% (54)	18% (19)	5% (5)											27% (29)	50% (54)	22% (24)	18% (107)
Y3	1% (1)	2% (2)		9% (7)	46% (38)	40% (33)	1% (1)									12% (10)	46% (38)	41% (34)	14% (82)
Y4		1% (1)	2% (2)	8% (7)	12% (11)	51% (47)	26% (24)									23% (21)	51% (47)	26% (24)	16% (92)
Y5	1% (1)		1% (1)	1% (1)	1% (1)		15% (11)	49% (36)	30% (22)	1% (1)						20% (15)	49% (36)	31% (23)	13% (74)
Y6	1% (1)			1% (1)	2% (2)	1% (1)	3% (3)	9% (8)	47% (42)	33% (29)	2% (2)					18% (16)	47% (42)	35% (31)	15% (89)
Total pupils	16 % (93)	13 % (77)	10 % (57)	6 % (35)	10 % (57)	14 % (81)	7 % (39)	8 % (44)	11 % (64)	5 % (30)	0 % (2)					22% (128)	54% (315)	23% (136)	(579)

We have met our National Curriculum expectations (75%) at Year 3, 4, 5 and 6 levels.

NAG2A (c) (ii) Reading National Curriculum Expectations

- 77.9% of all students are achieving at or above the National Curriculum expectation in Reading
- 86.7% of all Maori students are achieving at or above the National Curriculum expectation in Reading
- 66.7% of all Pasifika students are achieving at or above the National Curriculum expectation in Reading
- 81.4% of all Asian students achieved at or above the National Curriculum expectation in Reading
- Girls are performing better than boys (82.4% of girls at/above National Curriculum expectation compared to 73.6% of boys)
- 59% of all year 1 students are achieving at or above National Curriculum expectations in Reading, which is below the BDS expectation for a year group
- The Year 3 cohort is particularly strong in Reading, with 87% of all students achieving at or above National Curriculum expectations in Reading, Year 5 at 80% and 82% for Year 6.
- Rainbow Reading has continued to have an impact on raising student achievement in reading comprehension for Year 4, 5 and 6 students where 60% of the students who completed the programme are now at curriculum expectation.
- 6 students were on the Reading Recovery Programme - 1 student is above standard, 1 student is at standard and 4 students remain below.

Analysis of Reading Achievement by Year Level:

<i>Students achieving at and above National Curriculum expectations at the end of Year 1</i>	<i>59 %</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 2</i>	<i>72%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 3</i>	<i>87%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 4</i>	<i>77%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 5</i>	<i>80%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 6</i>	<i>82%</i>
<i>Maori students achieving at and above National Curriculum expectation</i>	<i>86.7%</i>
<i>Pasifika students achieving at and above National Curriculum expectation</i>	<i>66.7%</i>
<i>Asian students achieving at and above National Curriculum expectations</i>	<i>81.4%</i>

Recommended Actions for Reading

Specific 2020 Action:

- The LSC will provide extra assistance to priority learners. This will include monitoring student progress, giving support to individual teachers/TA's, and liaising closely with SENCO, team leaders, AP/DP, to ensure all priority learners are receiving appropriate assistance in reading
- AP/teachers to use SEA that has been modified by the AP for specific identification of phonological awareness
- Specific and targeted professional development on phonological awareness will be provided for Y0-1 teachers as a result of our year 1 data
- Project application submitted for \$10,000 to support teacher programme implementation and training of Y0-1 teachers/students
- All teachers will receive professional development in the teaching of Reading (MOE PD via Jacquie Sharp) TBC
- The Quick60 Programme will include Y3 children, including training of additional TA's; to address identified trends in year 2
- E-asTTle reading for year 5 and 6 students for formative and summative assessment
- Monitoring and tracking of our intervention programmes will be unified via a digital platform National Special Needs Register
- Implementation of online support for learner agency in reading in years 2 / 3 Seesaw, year 5/ 6 Hapara

We will continue in 2020 to:

- Monitor and support Maori and Pasifika students across the school in order to raise and accelerate student achievement
- Provide the Rainbow Reading programme in Years 4, 5, and 6; the Quick60 programme for year 2, Reading Recovery maximum 8 children per year
- Resource school library and book room literacy resources, including readers
- Utilise online and digital resources e.g. EPIC books, Sunshine Online, Kiwi Kids News
- Employ teacher aides across the school for reading interventions and in class support, with professional development from our SENCO/LSC
- Coordinate outside providers via SENCO/LSC and ensure recommendations from IEPs are implemented
- Identify ESOL students (ESOL coordinator) and ensure the implementation of appropriate programmes and provide resources. e.g. ESOL online, transition booklets.

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0		78	26.4%	163	55.3%	54	18.3%	<u>295</u>
	Female	0		50	17.6%	152	53.5%	82	28.9%	<u>284</u>
	Total	0		128	22.1%	315	54.4%	136	23.5%	<u>579</u>
Maori	Male	0		2	40.0%	2	40.0%	1	20.0%	<u>5</u>
	Female	0		0		7	70.0%	3	30.0%	<u>10</u>
	Total	0		2	13.3%	9	60.0%	4	26.7%	<u>15</u>
Pasifika	Male	0		4	40.0%	5	50.0%	1	10.0%	<u>10</u>
	Female	0		5	29.4%	11	64.7%	1	5.9%	<u>17</u>
	Total	0		9	33.3%	16	59.3%	2	7.4%	<u>27</u>
Asian	Male	0		29	21.5%	74	54.8%	32	23.7%	<u>135</u>
	Female	0		17	15.0%	63	55.8%	33	29.2%	<u>113</u>
	Total	0		46	18.5%	137	55.2%	65	26.2%	<u>248</u>
MELAA	Male	0		1	10.0%	9	90.0%	0		<u>10</u>
	Female	0		4	20.0%	12	60.0%	4	20.0%	<u>20</u>
	Total	0		5	16.7%	21	70.0%	4	13.3%	<u>30</u>
Other	Male	0		0		0		0		<u>0</u>
	Female	0		0		1	100.0%	0		<u>1</u>
	Total	0		0		1	100.0%	0		<u>1</u>
NZ/European	Male	0		42	31.1%	73	54.1%	20	14.8%	<u>135</u>
	Female	0		24	19.5%	58	47.2%	41	33.3%	<u>123</u>
	Total	0		66	25.6%	131	50.8%	61	23.6%	<u>258</u>

**2019 National Curriculum Expectations: Report for Writing
NAG2A - Showing students at Botany Downs School, November 2019**

	1B	1M	1E	2B	2M	2E	3B	3M	3E	4B	4M	4E	5B	5M	5E	Total Below	Total At	Total Above	Total Pupils
Y0	100% (44)															0%	100% (44)	0%	8% (44)
Y1	34% (31)	64% (58)	2% (2)													34% (31)	64% (58)	2% (2)	16% (91)
Y2	7% (7)	38% (41)	48% (51)	7% (8)												45% (48)	48% (51)	7% (8)	18% (107)
Y3	1% (1)	1% (1)	7% (6)	16% (13)	63% (52)	11% (9)										26% (21)	63% (52)	11% (9)	14% (82)
Y4	1% (1)		1% (1)	9% (8)	18% (17)	50% (46)	20% (18)	1% (1)								29% (27)	50% (46)	21% (19)	16% (92)
Y5	1% (1)		1% (1)	1% (1)	1% (1)	1% (1)	22% (16)	58% (43)	14% (10)							28% (21)	58% (43)	14% (10)	13% (74)
Y6	1% (1)			2% (2)	2% (2)	2% (2)	3% (3)	17% (15)	48% (43)	20% (18)	3% (3)					28% (25)	48% (43)	24% (21)	15% (89)
Total pupils	15 % (86)	17 % (100)	11 % (61)	6 % (32)	12 % (72)	10 % (58)	6 % (37)	10 % (59)	9 % (53)	3 % (18)	1 % (3)					30% (173)	58% (337)	12% (69)	(579)

We have not met our National Curriculum expectations (75%) in any year levels.

NAG2A (c) (ii) Writing National Curriculum Expectations

- 70.1% of all students are achieving at or above the National Curriculum Expectations for Writing
- 73.3% of all Maori students are achieving at or above (15 students)
- 55.5% of all Pasifika students are achieving at or above National Curriculum expectation (27 students)
- 76.2% of all Asian students are achieving at or above expectation for the National Curriculum level
- Girls are performing better in writing than boys, girls 77.5% and boys 63.1%

Analysis of Writing Achievement by Year Level:

<i>Students achieving at and above National Curriculum expectations at the end of Year 1</i>	66%
<i>Students achieving at and above National Curriculum expectations at the end of Year 2</i>	55%
<i>Students achieving at and above National Curriculum expectations at the end of Year 3</i>	74%
<i>Students achieving at and above National Curriculum expectations at the end of Year 4</i>	71%
<i>Students achieving at and above National Curriculum expectations at the end of Year 5</i>	72%
<i>Students achieving at and above National Curriculum expectations at the end of Year 6</i>	72%
<i>Maori students achieving at and above National Curriculum expectations</i>	73.3%
<i>Pasifika students achieving at and above National Curriculum expectations</i>	55.5%
<i>Asian students achieving at and above National Curriculum expectations</i>	76.2%

Recommended Actions for Writing

Specific 2020 Actions:

- The LSC will provide extra assistance to priority learners. This will include monitoring student progress, giving support to individual teachers/TA's, and liaising closely with SENCO, team leaders, AP/DP, to ensure all priority learners are receiving appropriate assistance in writing
- Targeted support will be given from Kahui Ako within-school leaders in the senior school for writing programmes and learner agency
- There will be professional development for Y3-5 teachers in writing programmes and learner agency using the outside provider Sheena Cameron
- Junior school to use pencils for writing instead of pens to support development of pincer grip/fine motor control

We will continue in 2020 to:

- Monitor and support Maori and Pasifika students across the school in order to raise and accelerate student achievement
- Give targeted support by Kahui Ako within-school leaders in junior and middle school and continue developing teaching pedagogy
- Further consolidate and ensure consistent use of our writing rubrics and long term plans across the school
- Resource teachers for writing programmes e.g. butterfly cards, Sheena Cameron Writing book
- Utilise online and digital resources for writing e.g. Literacy Shed, Read and Write
- Employ teacher aides across the school for writing interventions and in class support, with professional development from our SENCO/LSC
- Coordinate outside providers via SENCO/LSC and ensure recommendations from IEPs are implemented
- Identify ESOL students and ensure the implementation of appropriate programmes and provide resources. e.g. ESOL online, transition booklets.
- Embed Jolly Phonics/Jolly Grammar across the school as a spelling and grammar programme using resources purchased in 2019
- Implement online support for learner agency in reading in years 2 / 3 Seesaw, year 5/ 6 Hapara

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	109	36.9%	163	55.3%	23	7.8%	295
	Female	0	0%	64	22.5%	174	61.3%	46	16.2%	284
	Total	0	0%	173	29.9%	337	58.2%	69	11.9%	579
Maori	Male	0	0%	4	80.0%	1	20.0%	0		5
	Female	0	0%	0		8	80.0%	2	20.0%	10
	Total	0	0%	4	26.7%	9	60.0%	2	13.3%	15
Pasifika	Male	0	0%	4	40.0%	5	50.0%	1	10.0%	10
	Female	0	0%	8	47.1%	8	47.1%	1	5.9%	17
	Total	0	0%	12	44.4%	13	48.1%	2	7.4%	27
Asian	Male	0	0%	38	28.1%	82	60.7%	15	11.1%	135
	Female	0	0%	21	18.6%	72	63.7%	20	17.7%	113
	Total	0	0%	59	23.8%	154	62.1%	35	14.1%	248
MELAA	Male	0	0%	4	40.0%	6	60.0%	0		10
	Female	0	0%	3	15.0%	15	75.0%	2	10.0%	20
	Total	0	0%	7	23.3%	21	70.0%	2	6.7%	30
Other	Male	0	0%	0		0		0		0
	Female	0	0%	0		1	100.0%	0		1
	Total	0	0%	0		1	100.0%	0		1
NZ/European	Male	0	0%	59	43.7%	69	51.1%	7	5.2%	135
	Female	0	0%	32	26.0%	70	56.9%	21	17.1%	123
	Total	0	0%	91	35.3%	139	53.9%	28	10.9%	258

**2019 National Curriculum Expectations: Report for Mathematics
NAG2A - Showing students at Botany Downs School, November 2019**

At the December assessment, at least 75% of all students at every level will achieve at or above the National Standard in Mathematics.

	1B	1M	1E	2B	2M	2E	3B	3M	3E	4B	4M	4E	5B	5M	5E	Total Below	Total At	Total Above	Total Pupils
Y0	93% (41)	7% (3)														0%	93% (41)	7% (3)	8% (44)
Y1	23% (21)	70% (64)	7% (5)													23% (21)	70% (64)	7% (5)	16% (91)
Y2	2% (2)	21% (22)	64% (68)	14% (15)												22% (24)	64% (68)	14% (15)	18% (107)
Y3		1% (1)	2% (2)	17% (14)	49% (40)	24% (20)	5% (4)		1% (1)							21% (17)	49% (40)	30% (25)	14% (82)
Y4				12% (11)	12% (11)	40% (37)	28% (26)	7% (6)	1% (1)							24% (22)	40% (37)	36% (33)	16% (92)
Y5	1% (1)			1% (1)	1% (1)	1% (1)	18% (13)	46% (34)	27% (20)	4% (3)						23% (17)	46% (34)	31% (23)	13% (74)
Y6					2% (2)	1% (1)	6% (5)	9% (8)	51% (45)	21% (19)	10% (9)					18% (16)	51% (45)	31% (28)	15% (89)
Total pupils	11 % (65)	16 % (90)	13 % (76)	7 % (41)	9 % (54)	10 % (59)	8 % (48)	8 % (48)	12 % (67)	4 % (22)	2 % (9)					20% (117)	57% (329)	23% (133)	(579)

We have met our National Curriculum expectations (75%) at all levels

NAG2A © (ii) Progress made against the Mathematics National Curriculum Expectations

- 79.8% of all students achieved at or above the National Standard in Mathematics
- 80% of all Maori students achieved at or above the National Standard in Mathematics
- 59.3% of all Pasifika students achieved at or above the National Standard in Mathematics
- 87.1% of all Asian students achieved at or above the National Standard in Mathematics
- There is a small difference in achievement between girls 81% and boys 78.5%

Analysis of Mathematics Achievement by Year Level:

<i>Students achieving at and above National Curriculum expectations at the end of Year 1</i>	<i>77%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 2</i>	<i>78%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 3</i>	<i>79%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 4</i>	<i>76 %</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 5</i>	<i>77%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 6</i>	<i>82%</i>
<i>Maori students achieving at and above National Curriculum expectations</i>	<i>80%</i>
<i>Pasifika students achieving at and above National Curriculum expectations</i>	<i>59.3%</i>
<i>Asian students achieving at and above National Curriculum expectations</i>	<i>87.1%</i>

Recommended Actions for Mathematics

Specific 2020 Actions:

- The LSC will provide extra assistance to priority learners. This will include monitoring student progress, giving support to individual teachers, and liaising closely with team leaders, to ensure all priority learners are receiving appropriate assistance in mathematics
- Team leaders will review strand long term planning and coverage from Y1-Y4
- Purchase online resources to teach NZ maths strategies for middle school
- Teachers resources for maths assessment with maths kits years 0-3

We will continue in 2020 to:

- Monitor and support Maori and Pasifika students across the school in order to raise and accelerate student achievement
- Provide Maths Whizz in Years 4 and 5 as a differentiated digital learning programme, funded by the Board of Trustees
- Utilise online and digital resources e.g. Khan Academy, Study Ladder
- Employ teacher aides across the school for Mathematics interventions and in class support, with professional development from our SENCO/LSC
- Differentiate Mathematics classes around strand and number topics in years 5 and 6
- Coordinate outside providers via SENCO/LSC and ensure recommendations from IEP's are implemented
- Implement online support for learner agency in reading in years 2/3 Seesaw, year 5/6 Hapara
- Use NZ maths website, AWS, Target Maths during mathematics programmes

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0		56	19.0%	160	54.2%	79	26.8%	<u>295</u>
	Female	0		61	21.5%	169	59.5%	54	19.0%	<u>284</u>
	Total	0		117	20.2%	329	56.8%	133	23.0%	<u>579</u>
Maori	Male	0		2	40.0%	3	60.0%	0		<u>5</u>
	Female	0		1	10.0%	8	80.0%	1	10.0%	<u>10</u>
	Total	0		3	20.0%	11	73.3%	1	6.7%	<u>15</u>
Pasifika	Male	0		4	40.0%	5	50.0%	1	10.0%	<u>10</u>
	Female	0		7	41.2%	10	58.8%	0		<u>17</u>
	Total	0		11	40.7%	15	55.6%	1	3.7%	<u>27</u>
Asian	Male	0		14	10.4%	66	48.9%	55	40.7%	<u>135</u>
	Female	0		18	15.9%	56	49.6%	39	34.5%	<u>113</u>
	Total	0		32	12.9%	122	49.2%	94	37.9%	<u>248</u>
MELAA	Male	0		2	20.0%	6	60.0%	2	20.0%	<u>10</u>
	Female	0		5	25.0%	14	70.0%	1	5.0%	<u>20</u>
	Total	0		7	23.3%	20	66.7%	3	10.0%	<u>30</u>
Other	Male	0		0		0		0		<u>0</u>
	Female	0		0		1	100.0%	0		<u>1</u>
	Total	0		0		1	100.0%	0		<u>1</u>
NZ/European	Male	0		34	25.2%	80	59.3%	21	15.6%	<u>135</u>
	Female	0		30	24.4%	80	65.0%	13	10.6%	<u>123</u>
	Total	0		64	24.8%	160	62.0%	34	13.2%	<u>258</u>



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Kiwi Sport 2019

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

In 2019 Botany Downs School received funding of \$7765.37. The funding was spent on funding sports for all our students, primarily the employment of swimming coaches, who taught swimming across the school.

The number of students participating in organized sport is 100% of the school roll.