

# BOTANY DOWNS SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	1235
<b>Principal:</b>	Vicki Parkins
<b>School Address:</b>	35 Mirrabooka Ave, Howick, Auckland
<b>School Postal Address:</b>	35 Mirrabooka Ave, Auckland 2010
<b>School Phone:</b>	09-534-9848
<b>School Email:</b>	<a href="mailto:vickipl@botanydowns.school.nz">vickipl@botanydowns.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Richard Tosh	Chairperson	Re-elected November 2017	April 2021
Vicki Parkins	Principal	Appointed May 2020	Not applicable
Karina Wright	Parent rep	Elected November 2017	April 2021
John Donaldson	Parent rep	Re-elected November 2017	April 2021
Matthew Cooke	Parent rep	Re-elected June 2019	June 2022
David Johnson	Parent rep	Re-elected June 2019	June 2022
Kerry Budd	Parent rep	Elected November 2017	June 2022
Rita Lala	Staff rep	Re-elected June 2019	June 2022
Bruce Trezise	Principal		Retired May 2020
Craig Houkamau	Parent rep	Co-opted 2019	Resigned Feb 2020

**Accountant / Service Provider:** Gail Bond - Money Monitors

# BOTANY DOWNS SCHOOL

Annual Report - For the year ended 31 December 2020

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### **Other Information**

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# Botany Downs School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

ANGUS RICHARD TOSH

Full Name of Board Chairperson

Vicki Parkins

Full Name of Principal

AR Tosh

Signature of Board Chairperson

V Parkins

Signature of Principal

25/5/21

Date:

25/5/21

Date:

**Botany Downs School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	4,975,052	4,373,944	4,609,240
Locally Raised Funds	3	209,763	206,500	197,191
Interest Earned		6,348	8,500	13,067
International Students	4	69,621	96,000	101,044
		<u>5,260,783</u>	<u>4,684,944</u>	<u>4,920,542</u>
<b>Expenses</b>				
Locally Raised Funds	3	43,516	79,000	74,622
International Students	4	9,418	7,000	7,707
Learning Resources	5	3,013,693	2,623,607	2,914,482
Administration	6	214,722	200,700	210,739
Property	7	1,932,032	1,633,289	1,688,985
Depreciation	8	112,236	125,000	127,337
		<u>5,325,617</u>	<u>4,668,596</u>	<u>5,023,871</u>
<b>Net Surplus / (Deficit)</b>		(64,834)	16,348	(103,330)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(64,834)</u>	<u>16,348</u>	<u>(103,330)</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 2020

	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>	<u>701,585</u>	<u>701,585</u>	<u>765,915</u>
Total comprehensive revenue and expense for the year	(64,834)	16,348	(103,330)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	11,932	-	39,000
<b>Equity at 31 December</b>	<u>648,684</u>	<u>717,933</u>	<u>701,585</u>
Retained Earnings	648,684	717,933	701,585
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>648,684</u>	<u>717,933</u>	<u>701,585</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	339,397	127,056	141,709
Accounts Receivable	10	214,080	220,243	220,243
Prepayments		4,316	7,156	7,156
GST Receivable		-	34,278	34,278
Investments	11	275,559	268,715	268,715
		<u>833,352</u>	<u>657,447</u>	<u>672,101</u>
<b>Current Liabilities</b>				
GST Payable		17,298	-	-
Accounts Payable	13	225,206	225,319	225,319
Provision for Cyclical Maintenance	15	77,420	55,455	55,455
Revenue Received in Advance	14	46,087	62,296	62,296
Finance Lease Liability - Current Portion	16	25,007	25,432	25,432
Funds held for Capital Works Projects	17	211,761	-	-
		<u>602,779</u>	<u>368,502</u>	<u>368,502</u>
<b>Working Capital Surplus/(Deficit)</b>		230,573	288,945	303,598
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	579,565	578,088	547,088
		<u>579,565</u>	<u>578,088</u>	<u>547,088</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	137,701	123,160	123,160
Finance Lease Liability	16	23,753	25,940	25,940
		<u>161,454</u>	<u>149,100</u>	<u>149,100</u>
<b>Net Assets</b>		<u>648,684</u>	<u>717,933</u>	<u>701,586</u>
<b>Equity</b>		<u>648,684</u>	<u>717,933</u>	<u>701,585</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 2020

	2020	2020	2019
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,045,070	794,035	824,396
Locally Raised Funds	164,947	206,500	197,191
International Students	53,412	96,000	100,092
Goods and Services Tax (net)	51,576	0	5,490
Payments to Employees	(633,743)	(460,819)	(610,224)
Payments to Suppliers	(546,722)	(520,980)	(474,352)
Interest Received	7,358	8,500	13,334
Net cash from / (to) the Operating Activities	<u>141,898</u>	<u>123,236</u>	<u>55,927</u>
<b>Cash flows from Investing Activities</b>			
Purchase of PPE (and Intangibles)	(125,015)	-	(88,747)
Purchase of Investments	(6,844)	366,489	(8,715)
Proceeds from Sale of Investments		(228,600)	-
Net cash from / (to) the Investing Activities	<u>(131,858)</u>	<u>(137,889)</u>	<u>(97,463)</u>
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	11,932	-	39,000
Finance Lease Payments	(36,041)	-	(46,246)
Painting contract payments	-	-	-
Funds Held for Capital Works Projects	211,761	-	-
Net cash from Financing Activities	<u>187,651</u>	<u>-</u>	<u>(7,246)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>197,691</u>	<u>(14,653)</u>	<u>(48,781)</u>
Cash and cash equivalents at the beginning of the year	9 141,709	141,709	190,493
<b>Cash and cash equivalents at the end of the year</b>	9 <u>339,397</u>	<u>127,056</u>	<u>141,709</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 2020

#### **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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### **b) Basis of Preparation**

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

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

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

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

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

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

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

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

##### ***Measurement Base***

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

##### ***Presentation Currency***

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

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

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

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

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

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



### ***Cyclical Maintenance***

The school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

### ***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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

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

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

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

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

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

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

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**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.

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

### **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 Instruments**

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

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	848,136	716,715	713,676
Teachers' salaries grants	2,433,962	2,178,892	2,321,997
Use of Land and Buildings grants	1,530,365	1,368,337	1,455,052
Other MoE Grants	162,589	110,000	118,515
	<u>4,975,052</u>	<u>4,373,944</u>	<u>4,609,240</u>

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	109,910	104,000	78,318
Fundraising	47,233	25,000	34,189
Trading	18,767	22,500	22,961
Activities	33,853	55,000	61,723
	<u>209,763</u>	<u>206,500</u>	<u>197,191</u>
<b>Expenses</b>			
Activities	27,912	62,000	57,922
Trading	3,814	2,000	2,111
Fundraising (costs of raising funds)	11,790	15,000	14,589
	<u>43,516</u>	<u>79,000</u>	<u>74,622</u>
<i>Surplus for the year Locally raised funds</i>	<u>166,247</u>	<u>127,500</u>	<u>122,568</u>

## 4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	7	8	10
	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
<b>Revenue</b>			
International student fees	69,621	96,000	101,044
<b>Expenses</b>			
International student levy	9,418	7,000	7,707
	<u>9,418</u>	<u>7,000</u>	<u>7,707</u>
<i>Surplus for the year International Students'</i>	<u>60,202</u>	<u>89,000</u>	<u>93,337</u>

## 5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	43,799	56,565	54,870
Information and communication technology	59,264	43,200	49,849
Library resources	4,082	3,000	4,051
Employee benefits - salaries	2,895,609	2,506,642	2,792,901
Staff development	10,938	14,200	12,811
	<u>3,013,693</u>	<u>2,623,607</u>	<u>2,914,482</u>

## 6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,090	5,500	6,910
Board of Trustees Fees	4,380	4,000	4,550
Board of Trustees Expenses	15,326	16,200	14,221
Communication	10,092	10,500	10,169
Consumables	20,629	28,300	24,062
Other	27,271	21,200	21,843
Employee Benefits - Salaries	114,124	101,750	113,317
Insurance	7,543	5,000	7,457
Service Providers, Contractors and Consultancy	8,267	8,250	8,210
	<u>214,722</u>	<u>200,700</u>	<u>210,739</u>

## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	69,105	68,000	67,837
Consultancy and Contact Services	-	-	3,686
Cyclical Maintenance Provision	36,506	5,000	7,164
Grounds	-	-	-
Heat, Light and Water	41,667	51,196	43,551
Repairs and Maintenance	181,236	65,756	38,939
Use of Land and Buildings	1,530,365	1,368,337	1,455,052
Security	8,217	11,000	11,388
Employee Benefits - Salaries	64,935	64,000	61,368
	<u>1,932,032</u>	<u>1,633,289</u>	<u>1,688,985</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	19,413	30,000	24,250
Furniture and Equipment	33,372	30,000	34,976
Information and Communication Technology	13,731	20,000	17,591
Leased Equipment	39,952	40,000	44,542
Library Resources	5,767	5,000	5,978
	<u>112,236</u>	<u>125,000</u>	<u>127,337</u>

## 9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	300	300	300
Bank Current Account	334,957	73,345	73,345
Bank Call Account	4,140	53,412	68,065
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>339,397</u>	<u>127,056</u>	<u>141,709</u>

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

## 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	30,092	-	-
Receivables from Ministry of Education	15,731	68,034	68,034
Interest Receivable	-	1,010	1,010
Teacher Salaries Grant Receivable	168,257	151,199	151,199
	<u>214,080</u>	<u>220,243</u>	<u>220,243</u>
Receivables from Exchange Transactions	-	1,010	1,010
Receivables from Non-Exchange Transactions	214,080	219,233	219,233
	<u>214,080</u>	<u>220,243</u>	<u>220,243</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	275,559	268,715	268,715

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Buildings	114,366	54,037			(19,413)	148,990
Furniture and Equipment	263,305	26,841			(33,372)	256,773
Information and Communication Technology	76,478	26,114			(13,731)	88,860
Leased Assets	51,097	33,430			(39,952)	44,573
Library Resources	41,844	6,579	(2,288)		(5,767)	40,369
<b>Balance at 31 December 2020</b>	<u>547,090</u>	<u>147,001</u>	<u>(2,288)</u>	<u>-</u>	<u>(112,236)</u>	<u>579,565</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Buildings	559,724	(410,734)	148,990
Furniture and Equipment	934,163	(677,390)	256,773
Information and Communication Technology	382,477	(293,616)	88,860
Leased Assets	185,809	(141,237)	44,572
Library Resources	122,440	(82,072)	40,369
<b>Balance at 31 December 2020</b>	<u>2,184,613</u>	<u>(1,605,049)</u>	<u>579,565</u>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Buildings	110,573	28,043			(24,250)	114,366
Furniture and Equipment	285,671	12,610			(34,976)	263,305
Information and Communication Technology	69,842	24,227			(17,591)	76,478
Leased Assets	59,969	35,668			(44,542)	51,095
Library Resources	41,546	8,556	(2,280)		(5,978)	41,844
<b>Balance at 31 December 2019</b>	<u>567,600</u>	<u>109,104</u>	<u>(2,280)</u>	<u>-</u>	<u>(127,337)</u>	<u>547,088</u>

#### Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
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
<b>Balance at 31 December 2019</b>	<u>2,044,305</u>	<u>(1,497,217)</u>	<u>547,088</u>

#### 13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating creditors	19,827	15,790	15,790
Accruals	11,420	6,910	6,910
Banking staffing overuse	7,929	32,681	32,682
Employee Entitlements - salaries	168,257	151,199	151,199
Employee Entitlements - leave accrual	17,774	18,739	18,739
	<u>225,206</u>	<u>225,319</u>	<u>225,319</u>
Payables for Exchange Transactions	225,206	225,319	225,319
	<u>225,206</u>	<u>225,319</u>	<u>225,319</u>



#### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	46,087	62,296	62,296
Other	-	-	-
	<u>46,087</u>	<u>62,296</u>	<u>62,296</u>

#### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	178,615	178,615	175,674
Increase to the Provision During the Year	36,506	-	22,377
Adjustment to the Provision	-	-	(19,436)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>215,121</u>	<u>178,615</u>	<u>178,615</u>
Cyclical Maintenance - Current	77,420	55,455	55,455
Cyclical Maintenance - Term	137,701	123,160	123,160
	<u>215,121</u>	<u>178,615</u>	<u>178,615</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	25,007	25,432	25,432
Later than One Year and no Later than Five Years	23,753	25,940	25,940
Later than Five Years	-	-	-
	<u>48,761</u>	<u>51,372</u>	<u>51,372</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:

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MLE Project (2018) <i>Completed</i>	(34,170)	-	(80,841)	115,011	-
ILE Project Stage 2 <i>Completed</i>	-	270,579	(328,011)	57,432	-
Electrical Upgrade <i>Completed</i>	(9,000)	8,189	-	811	-
Portacom <i>Completed</i>	(24,864)	24,864	-	-	-
SIP Projects <i>In progress</i>	-	246,989	(35,228)	-	211,761
Totals	<u>(68,034)</u>	<u>550,621</u>	<u>(444,081)</u>	<u>173,254</u>	<u>211,761</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	211,761
Funds Due from the Ministry of Education	-
	<u>211,761</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT 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		(60,705)	779,101	(786,430)	-	(68,034)

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-  
(68,034)  
(68,034)

## 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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,380	4,550
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	388,790	336,856
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	393,170	341,406
Total full-time equivalent personnel	3.10	3.10

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40-50	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### Principal 2

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	-
Benefits and Other Emoluments	0-5	-
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	2.00	1.00
	<u>2.00</u>	<u>1.00</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 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

### Holidays Act Compliance - schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll 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 2020, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

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

(a) \$274,432 for New Canopy Structures . This will be wholly funded by the Ministry of Education. \$246,989 has been received and \$35,228 has been spent on the project to date.

(Capital commitments 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.)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any contracts.  
(Operating Commitments at 31 December 2019: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 .

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	339,397	127,056	141,709
Receivables	214,080	220,243	152,209
Investments - Term Deposits	275,559	268,715	268,715
Total financial assets measured at amortised cost	<u>829,036</u>	<u>616,014</u>	<u>562,633</u>

### Financial liabilities measured at amortised cost

Payables	225,206	225,319	225,319
Finance Leases	48,761	51,372	51,372
Total Financial Liabilities Measured at Amortised Cost	<u>273,967</u>	<u>276,691</u>	<u>276,691</u>

## 24. Events After Balance Date

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

## Independent Auditor's Report

### To the readers of Botany Downs School's Financial statements For the year ended 31 December 2020

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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

#### Basis of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

### Independence

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

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

**2020 National Curriculum Expectations: Report for Reading**  
**NAG2A - Showing students at Botany Downs School, November 2020**

**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
<b>Y0</b>	91% (29)	9% (3)														0%	91% (29)	9% (3)	6% (32)
<b>Y1</b>	44% (40)	54% (49)	2% (2)													44% (40)	54% (49)	2% (2)	16% (91)
<b>Y2</b>	10% (8)	6% (5)	66% (51)	17% (13)												17% (13)	66% (51)	17% (13)	14% (77)
<b>Y3</b>	1% (1)	3% (3)	1% (1)	11% (12)	70% (73)	14% (15)										16% (17)	70% (73)	14% (15)	19% (105)
<b>Y4</b>	1% (1)	1% (1)	1% (1)	4% (4)	10% (9)	44% (40)	37% (34)	1% (1)								18% (16)	44% (40)	38% (35)	16% (91)
<b>Y5</b>				1% (1)	2% (2)	8% (7)	18% (16)	49% (45)	22% (20)							29% (26)	49% (45)	22% (20)	16% (91)
<b>Y6</b>	1% (1)	1% (1)		1% (1)		1% (1)	4% (3)	5% (4)	57% (43)	25% (19)	3% (2)					15% (11)	57% (43)	28% (21)	13% (75)
<b>Total pupils</b>	14 % (80)	11 % (62)	10 % (55)	6 % (31)	15 % (84)	11 % (63)	9 % (53)	9 % (50)	11 % (63)	3 % (19)	0 % (2)					22% (123)	59% (330)	19% (109)	(562)

**We have met our National Curriculum expectations (75%) in Year 2, 3, 4 and 6 levels.**

**NAG2A (c) (ii) Reading National Curriculum Expectations**

- 78% of all students are achieving at or above the National Curriculum expectation in Reading
- 70% of all Maori students are achieving at or above the National Curriculum expectation in Reading (10 students)
- 66.7% of all Pasifika students are achieving at or above the National Curriculum expectation in Reading (27 students)
- 84.7% of all Asian students achieved at or above the National Curriculum expectation in Reading (248 students)
- Girls are performing slightly better than boys - 80.1% of girls at/above National Curriculum expectation compared to 76.9% of boys
- 56% of all Year 1 and 71% of all Year 5 students are achieving at or above National Curriculum expectations in Reading, which is below the BDS expectation for these year groups
- The Year 6 cohort 85%, Year 3 cohort 84%, Year 2 cohort 83% and Year 4 cohort 82% are all particularly strong in Reading, achieving at or above National Curriculum expectations
- Rainbow Reading has continued to have an impact on raising student achievement in reading comprehension for Year 6 students where 57% of the students who completed the programme are now at curriculum expectation. Similar raises in achievement are expected as Year 4-5 students move up in Year levels.
- All students in Rainbow Reading have moved up at least one sublevel, showing steady progress (while still below curriculum expectation)
- Quick 60 - 27 Year 2 and 3 children were on the Quick 60 Programme this year - 15 boys and 12 girls.
- Of the 27 children: 12 children have completed the programme and were successfully discontinued. 11 of these 12 students are now at reading expectations. 1 child was discontinued early due to attendance issues. Of the 15 remaining children - 1 child transferred to an alternative intervention programme, 1 child is transferring



schools at the end of 2020. 8 students will remain on the programme until the end of term 1 2021. 5 students will continue to the end of term 2 2021.

- 6 students were on the Reading Recovery Programme (3 carried over from 2019 and 3 new students) . 50% of students were discontinued successfully.

### **Analysis of Reading Achievement by Year Level:**

<i>Students achieving at and above National Curriculum expectations at the end of Year 1</i>	<i>56 %</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 2</i>	<i>83%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 3</i>	<i>84%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 4</i>	<i>82%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 5</i>	<i>71%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 6</i>	<i>85%</i>
<i>Maori students achieving at and above National Curriculum expectation</i>	<i>70%</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>84.7%</i>

### **Recommended Actions for Reading**

#### **Specific 2021 Action:**

- The LSC will provide extra assistance to priority learners as identified in Literacy. This will include monitoring student progress, giving support to individual teachers/TA's, and liaising closely with SENCO/DP's, team leaders, to ensure all priority learners are receiving appropriate assistance in Literacy.
- Year 0-3 DP/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.
- PLD application for Structured Literacy to support teacher programme implementation and training teachers.
- All teachers will continue to receive professional development in the teaching of Reading (MOE PD via Jacquie Sharp)-through a digital technology medium.
- The Quick60 Programme will include 2021 Y2 and 3 children and identified Y4 students.
- E-asTTle reading for year 4, 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-LSC.
- Implementation of online support for learner agency in Reading in years 2/3 Seesaw, year 4/5/6 Hapara (Google Classroom).
- Implementation of new Reading Unit (LTP) plans for specific Curriculum levels.
- Development of student learner agency/goal rubrics to track student learning and progress (based on Literacy progressions) in Year 4-6.
- Year 4 to do E-asttle testing in Reading to identify student needs and guide teacher planning.

**We will continue in 2021 to:**

- Monitor and support Maori and Pasifika students across the school in order to raise and accelerate student achievement (identified priority learners catered for in class programmes).
- Provide the Rainbow Reading programme in Years 4, 5, and 6; the Quick60 programme for year 2 and 3.
- Resource school library and book room literacy resources, including readers and expand school-wide resources for Structured Literacy.
- Utilise online and digital resources e.g. EPIC books, Sunshine Online, Kiwi Kids News.
- 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, PLD for teachers.
- Maintain teaching practices that align with the BDS 'Effective Reading Programme' guidelines.

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	69	23.7%	172	59.1%	50	17.2%	<u>291</u>
	Female	0	0%	54	19.9%	158	58.3%	59	21.8%	<u>271</u>
	Total	0	0%	123	21.9%	330	58.7%	109	19.4%	<u>562</u>
Maori	Male	0	0%	0	0%	4	100.0%	0	0%	<u>4</u>
	Female	0	0%	3	50.0%	2	33.3%	1	16.7%	<u>6</u>
	Total	0	0%	3	30.0%	6	60.0%	1	10.0%	<u>10</u>
Pasifika	Male	0	0%	4	36.4%	6	54.5%	1	9.1%	<u>11</u>
	Female	0	0%	5	31.3%	11	68.8%	0	0%	<u>16</u>
	Total	0	0%	9	33.3%	17	63.0%	1	3.7%	<u>27</u>
Asian	Male	0	0%	23	16.5%	83	59.7%	33	23.7%	<u>139</u>
	Female	0	0%	15	13.8%	68	62.4%	26	23.9%	<u>109</u>
	Total	0	0%	38	15.3%	151	60.9%	59	23.8%	<u>248</u>
MELAA	Male	0	0%	2	22.2%	7	77.8%	0	0%	<u>9</u>
	Female	0	0%	6	33.3%	8	44.4%	4	22.2%	<u>18</u>
	Total	0	0%	8	29.6%	15	55.6%	4	14.8%	<u>27</u>
Other	Male	0	0%	0	0%	0	0%	0	0%	<u>0</u>
	Female	0	0%	0	0%	1	100.0%	0	0%	<u>1</u>
	Total	0	0%	0	0%	1	100.0%	0	0%	<u>1</u>
NZ/European	Male	0	0%	40	31.3%	72	56.3%	16	12.5%	<u>128</u>
	Female	0	0%	25	20.7%	68	56.2%	28	23.1%	<u>121</u>
	Total	0	0%	65	26.1%	140	56.2%	44	17.7%	<u>249</u>

**2020 National Curriculum Expectations: Report for Writing**  
**NAG2A - Showing students at Botany Downs School, November 2020**

**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
<b>Y0</b>	94% (30)	6% (2)														0%	94% (30)	6% (2)	6% (32)
<b>Y1</b>	37% (34)	63% (57)														37% (34)	63% (57)	0%	16% (91)
<b>Y2</b>	9% (2)	44% (34)	47% (36)													53% (41)	47% (36)	0%	14% (77)
<b>Y3</b>		3% (3)	2% (2)	26% (27)	59% (62)	10% (11)										30% (32)	59% (62)	10% (11)	19% (105)
<b>Y4</b>	1% (1)		1% (1)	7% (6)	16% (15)	52% (47)	23% (21)									25% (23)	52% (47)	23% (21)	16% (91)
<b>Y5</b>				1% (1)		11% (10)	16% (15)	58% (53)	13% (12)							29% (26)	58% (53)	13% (12)	16% (91)
<b>Y6</b>	1% (1)	1% (1)		1% (1)		3% (2)	3% (2)	15% (11)	60% (45)	15% (11)	1% (1)					24% (18)	60% (45)	16% (12)	13% (75)
<b>Total pupils</b>	13 % (73)	17 % (97)	7 % (39)	6 % (35)	14 % (77)	12 % (70)	7 % (38)	11 % (64)	10 % (57)	2 % (11)	0 % (1)					31% (174)	59% (330)	10% (58)	(562)

***We have met our National Curriculum expectations (75%) in Year 4 and 6 levels (we had no Year levels at expectation in 2019)***

**NAG2A (c) (ii) Writing National Curriculum Expectations**

- 69% of all students are achieving at or above the National Curriculum Expectations for Writing
- 60% of all Maori students are achieving at or above (10 students)
- 59.3% of all Pasifika students are achieving at or above National Curriculum expectation (27 students)
- 75% of all Asian students are achieving at or above expectation for the National Curriculum level (248 students)
- Girls are performing significantly better in writing than boys, girls 77.4% and boys 61.6% at or above the National Curriculum expectation
- 63% of all Year 1, 47% of Year 2, 69% of Year 3 and 71% of all Year 5 students are achieving at or above National Curriculum expectations in Writing, which is below the BDS expectation for these year groups
- The Year 6 cohort 76% and Year 4 cohort 74% are all particularly strong in Writing, achieving at or above National Curriculum expectations
- From 2020 mid year data, the Col/DP/LSC/teachers identified target students and support was implemented for Writing in Terms 3 and 4

### Analysis of Writing Achievement by Year Level:

<i>Students achieving at and above National Curriculum expectations at the end of Year 1</i>	<i>63%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 2</i>	<i>47%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 3</i>	<i>69%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 4</i>	<i>75%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 5</i>	<i>71%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 6</i>	<i>76%</i>
<i>Maori students achieving at and above National Curriculum expectations</i>	<i>60%</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>75%</i>

### **Recommended Actions for Writing**

#### **Specific 2021 Actions:**

- The LSC will provide extra assistance to priority learners as identified in Literacy. This will include monitoring student progress, giving support to individual teachers/TA's, and liaising closely with SENCO/DP's, team leaders, to ensure all priority learners are receiving appropriate assistance in Literacy.
- Middle and Senior Kahui Ako within-school leaders to provide PD on updated (student-friendly) writing goal sheets to develop learner agency in writing.
- Embed professional development for Y3-5 teachers in writing programmes and learner agency from the outside provider Sheena Cameron course.
- Year 3's to use pencils for writing instead of pens to support development of pincer grip/fine motor control and letter formation.
- PLD for Structured Literacy to enhance writing pedagogy for Juniors.

#### **We will continue in 2021 to:**

- Monitor and support Maori and Pasifika students across the school in order to raise and accelerate student achievement.
- Year 1-2 to continue to use pencils for writing instead of pens to support development of pincer grip/fine motor control and letter formation.
- Targeted support by LSC with increased focus on Priority Learners in teams.
- 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.
- Coordinate outside providers via SENCO/LSC and ensure recommendations from IEPs are implemented.
- Robust identification and implementation of accurate information for ESOL students.
- Ensure the implementation of appropriate programmes through PD for teachers and provide resources. e.g. ESOL online, transition booklets, oral language support and increased community involvement.

- Utilise Jolly Phonics/Jolly Grammar across the school as a spelling and grammar programme.
- Refine online support for learner agency in Writing in years 2 / 3 Seesaw, year 4 / 5 / 6 Hapara (Google Classroom).
- Maintain teaching practices that align with the BDS 'Effective Writing Programme' guidelines.

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	112	38.5%	157	54.0%	22	7.6%	<u>291</u>
	Female	0	0%	62	22.9%	173	63.8%	36	13.3%	<u>271</u>
	Total	0	0%	174	31.0%	330	58.7%	58	10.3%	<u>562</u>
Maori	Male	0	0%	2	50.0%	2	50.0%	0	0%	<u>4</u>
	Female	0	0%	2	33.3%	4	66.7%	0	0%	<u>6</u>
	Total	0	0%	4	40.0%	6	60.0%	0	0%	<u>10</u>
Pasifika	Male	0	0%	5	45.5%	5	45.5%	1	9.1%	<u>11</u>
	Female	0	0%	6	37.5%	10	62.5%	0	0%	<u>16</u>
	Total	0	0%	11	40.7%	15	55.6%	1	3.7%	<u>27</u>
Asian	Male	0	0%	43	30.9%	78	56.1%	18	12.9%	<u>139</u>
	Female	0	0%	19	17.4%	73	67.0%	17	15.6%	<u>109</u>
	Total	0	0%	62	25.0%	151	60.9%	35	14.1%	<u>248</u>
MELAA	Male	0	0%	3	33.3%	6	66.7%	0	0%	<u>9</u>
	Female	0	0%	8	44.4%	10	55.6%	0	0%	<u>18</u>
	Total	0	0%	11	40.7%	16	59.3%	0	0%	<u>27</u>
Other	Male	0	0%	0	0%	0	0%	0	0%	<u>0</u>
	Female	0	0%	0	0%	1	100.0%	0	0%	<u>1</u>
	Total	0	0%	0	0%	1	100.0%	0	0%	<u>1</u>
NZ/European	Male	0	0%	59	46.1%	66	51.6%	3	2.3%	<u>128</u>
	Female	0	0%	27	22.3%	75	62.0%	19	15.7%	<u>121</u>
	Total	0	0%	86	34.5%	141	56.6%	22	8.8%	<u>249</u>

**2020 National Curriculum Expectations: Report for Mathematics**  
**NAG2A - Showing students at Botany Downs School, November 2020**

**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
<b>Y0</b>	84% (27)	16% (5)														0%	<b>84%</b> (27)	16% (5)	6% (32)
<b>Y1</b>	31% (28)	58% (53)	11% (10)													31% (28)	<b>58%</b> (53)	11% (10)	16% (91)
<b>Y2</b>	4% (3)	29% (22)	62% (48)	5% (4)												32% (25)	<b>62%</b> (48)	5% (4)	14% (77)
<b>Y3</b>		2% (2)	4% (4)	23% (24)	54% (57)	17% (18)										29% (30)	<b>54%</b> (57)	17% (18)	19% (105)
<b>Y4</b>				3% (3)	18% (16)	53% (48)	26% (24)									21% (19)	<b>53%</b> (48)	26% (24)	16% (91)
<b>Y5</b>						5% (5)	21% (19)	46% (42)	27% (25)							26% (24)	<b>46%</b> (42)	27% (25)	16% (91)
<b>Y6</b>	1% (1)							17% (13)	41% (31)	11% (8)	23% (17)	5% (4)	1% (1)			19% (14)	<b>41%</b> (31)	40% (30)	13% (75)
<b>Total pupils</b>	10 % (59)	15 % (82)	11 % (62)	6 % (31)	13 % (73)	13 % (71)	8 % (43)	10 % (55)	10 % (56)	1 % (8)	3 % (17)	1 % (4)	0 % (1)			25% (140)	<b>54%</b> (306)	21% (116)	(562)

**We have met our National Curriculum expectations (75%) in Year 4 and 6 levels.**

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

- 75% 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 (10 students)
- 44.4% of all Pasifika students achieved at or above the National Standard in Mathematics (27 students)
- 85.5% of all Asian students achieved at or above the National Standard in Mathematics (248 students)
- Achievement between girls 74.5% and boys 75.9% at or above the National Standard in Mathematics is similar
- 69% of all Year 1, 67% of all Year 2, 71% of all Year 3 and 73% of all Year 5 students are achieving at or above National Curriculum expectations in Mathematics, which is below the BDS expectation for these year groups
- The Year 6 cohort 81% and the Year 4 cohort 79% are both particularly strong in Mathematics, achieving at or above National Curriculum expectations

### **Analysis of Mathematics Achievement by Year Level:**

<i>Students achieving at and above National Curriculum expectations at the end of Year 1</i>	<i>69%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 2</i>	<i>67%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 3</i>	<i>71%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 4</i>	<i>79%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 5</i>	<i>73%</i>
<i>Students achieving at and above National Curriculum expectations at the end of Year 6</i>	<i>81%</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>44.4%</i>
<i>Asian students achieving at and above National Curriculum expectations</i>	<i>85.5%</i>

### **Recommended Actions for Mathematics**

#### **Specific 2021 Actions:**

- Monitor 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-Y6.
- Refine the development of learner agency profiles in Year 5-6 to provide individual learning pathways for students.
- Year 1 and 2 strand maths programmes/assessments to be developed.

#### **We will continue in 2021 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, Seesaw, Maths Whizz.
- Differentiate Mathematics classes around Number and strand 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 Maths in years 2/3 Seesaw, year 5/6 Hapara (Google Classroom).
- Use NZ maths website, AWS, Target Maths during mathematics programmes.
- Maintain teaching practices that align with the BDS 'Effective Maths Programme' guidelines.

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	71	24.4%	142	48.8%	78	26.8%	<u>291</u>
	Female	0	0%	69	25.5%	164	60.5%	38	14.0%	<u>271</u>
	Total	0	0%	140	24.9%	306	54.4%	116	20.6%	<u>562</u>
Maori	Male	0	0%	1	25.0%	3	75.0%	0	0%	<u>4</u>
	Female	0	0%	1	16.7%	5	83.3%	0	0%	<u>6</u>
	Total	0	0%	2	20.0%	8	80.0%	0	0%	<u>10</u>
Pasifika	Male	0	0%	6	54.5%	3	27.3%	2	18.2%	<u>11</u>
	Female	0	0%	9	56.3%	7	43.8%	0	0%	<u>16</u>
	Total	0	0%	15	55.6%	10	37.0%	2	7.4%	<u>27</u>
Asian	Male	0	0%	19	13.7%	63	45.3%	57	41.0%	<u>139</u>
	Female	0	0%	17	15.6%	64	58.7%	28	25.7%	<u>109</u>
	Total	0	0%	36	14.5%	127	51.2%	85	34.3%	<u>248</u>
MELAA	Male	0	0%	1	11.1%	7	77.8%	1	11.1%	<u>9</u>
	Female	0	0%	6	33.3%	12	66.7%	0	0%	<u>18</u>
	Total	0	0%	7	25.9%	19	70.4%	1	3.7%	<u>27</u>
Other	Male	0	0%	0	0%	0	0%	0	0%	<u>0</u>
	Female	0	0%	0	0%	1	100.0%	0	0%	<u>1</u>
	Total	0	0%	0	0%	1	100.0%	0	0%	<u>1</u>
NZ/European	Male	0	0%	44	34.4%	66	51.6%	18	14.1%	<u>128</u>
	Female	0	0%	36	29.8%	75	62.0%	10	8.3%	<u>121</u>
	Total	0	0%	80	32.1%	141	56.6%	28	11.2%	<u>249</u>



## **KIWISPORT**

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

In 2020 Botany Downs School received funding of \$7,765. The funding was spent on funding sports equipment.

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