



BOTANY DOWNS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ministry Number: 1235

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BOTANY DOWNS SCHOOL

Annual Report - For the year ended 31 December 2021

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Botany Downs School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Angus Richard Tosh

Full Name of Presiding Member

AR Tosh

Signature of Presiding Member

31 May 2022

Date:

Vicki Parkins

Full Name of Principal

V Parkins

Signature of Principal

31 May 2022

Date:

Botany Downs School

Members of the Board of Trustees

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expires
Richard Tosh	Presiding Member	Co-opted May 2021	September 2022
Vicki Parkins	Principal	ex Officio May 2020	
Matthew Cooke	Parent Representative	Re-elected June 2019	September 2022
David Johnson	Parent Representative	Re-elected June 2019	September 2022
Kerry Budd	Parent Representative	Re-elected June 2019	September 2022
Jess Storey	Parent Representative	Elected April 2021	November 2023
Irene Liang	Parent Representative	Elected April 2021	November 2023
Rita Lala	Staff Representative	Re-elected June 2019	September 2022

Botany Downs School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,888,986	4,695,017	4,975,052
Locally Raised Funds	3	175,747	190,000	209,763
Interest Income		3,626	5,000	6,348
International Students	4	61,304	48,000	69,621
		<u>5,129,663</u>	<u>4,938,017</u>	<u>5,260,784</u>
Expenses				
Locally Raised Funds	3	64,508	68,500	43,516
International Students	4	6,802	5,000	9,418
Learning Resources	5	3,018,776	2,810,997	3,013,696
Administration	6	226,971	216,250	214,722
Finance		3,825	-	-
Property	7	1,330,692	1,706,823	1,932,031
Depreciation	11	134,810	130,000	112,235
Loss on Disposal of Property, Plant and Equipment		1,174	200	-
		<u>4,787,558</u>	<u>4,937,770</u>	<u>5,325,618</u>
Net Surplus / (Deficit) for the year		342,105	247	(64,834)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>342,105</u>	<u>247</u>	<u>(64,834)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Botany Downs School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		648,683	648,684	713,517
Total comprehensive revenue and expense for the year		342,105	247	(64,834)
Equity at 31 December		990,788	648,931	648,683
Retained Earnings		990,788	648,931	648,683
Equity at 31 December		990,788	648,931	648,683

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Botany Downs School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	590,521	121,027	339,397
Accounts Receivable	9	421,975	214,080	214,080
Prepayments		6,767	4,316	4,316
Investments	10	278,042	275,559	275,559
		1,297,305	614,982	833,352
Current Liabilities				
GST Payable		23,479	17,298	17,298
Accounts Payable	12	248,896	217,277	225,207
Borrowings	13	3,600	-	2,880
Revenue Received in Advance	14	21,030	46,087	46,087
Provision for Cyclical Maintenance	15	127,682	58,690	77,420
Finance Lease Liability	16	27,001	23,753	22,127
Funds held for Capital Works Projects	17	265,510	-	211,761
		717,198	363,105	602,780
Working Capital Surplus/(Deficit)		580,107	251,877	230,572
Non-current Assets				
Property, Plant and Equipment	11	534,852	481,065	579,565
		534,852	481,065	579,565
Non-current Liabilities				
Borrowings	13	2,160	-	5,040
Provision for Cyclical Maintenance	15	102,004	84,011	137,701
Finance Lease Liability	16	20,007	-	18,713
		124,171	84,011	161,454
Net Assets		990,788	648,931	648,683
Equity		990,788	648,931	648,683

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

Botany Downs School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		952,656	838,249	1,045,070
Locally Raised Funds		204,023	190,000	164,947
International Students		36,247	31,791	53,412
Goods and Services Tax (net)		6,181	51,576	51,576
Payments to Employees		(478,539)	(542,465)	(633,746)
Payments to Suppliers		(394,449)	(513,549)	(546,722)
Interest Paid		(3,825)	-	-
Interest Received		3,093	6,010	7,358
Net cash from/(to) Operating Activities		325,387	61,612	141,895
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(200)	
Purchase of Property Plant & Equipment (and Intangibles)		(107,773)	(32,977)	(125,015)
Purchase of Investments		(2,483)	(6,844)	(6,844)
Net cash from/(to) Investing Activities		(110,256)	(40,021)	(131,859)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	11,932
Finance Lease Payments		(15,596)	(27,619)	(36,041)
Loans Received/ Repayment of Loans		(2,160)	-	
Funds Administered on Behalf of Third Parties		53,749	-	211,761
Net cash from/(to) Financing Activities		35,993	(27,619)	187,652
Net increase/(decrease) in cash and cash equivalents		251,124	(6,028)	197,688
Cash and cash equivalents at the beginning of the year	8	339,397	127,055	141,709
Cash and cash equivalents at the end of the year	8	590,521	121,027	339,397

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

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

Botany Downs School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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) 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.

e) 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.

f) 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.

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	10 - 20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

l) 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.

m) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

n) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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.

o) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

p) 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.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	818,435	747,968	848,136
Teachers' Salaries Grants	2,614,301	2,321,997	2,433,962
Use of Land and Buildings Grants	1,092,943	1,455,052	1,530,365
Other MoE Grants	363,307	170,000	162,589
	<u>4,888,986</u>	<u>4,695,017</u>	<u>4,975,052</u>

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	90,545	91,000	109,910
Fees for Extra Curricular Activities	58,143	53,000	33,853
Trading	20,758	21,000	18,767
Fundraising & Community Grants	1,495	25,000	47,233
Other Revenue	4,806	-	-
	<u>175,747</u>	<u>190,000</u>	<u>209,763</u>
Expenses			
Extra Curricular Activities Costs	52,112	54,000	27,912
Trading	2,781	4,500	3,814
Fundraising and Community Grant Costs	9,615	10,000	11,790
	<u>64,508</u>	<u>68,500</u>	<u>43,516</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>111,239</u>	<u>121,500</u>	<u>166,247</u>

4. International Student Revenue and Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	Number	Number	Number
International Student Roll	6	5	7
Revenue			
International Student Fees	61,304	48,000	69,621
Expenses			
Other Expenses	6,802	5,000	9,418
	<u>6,802</u>	<u>5,000</u>	<u>9,418</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>54,502</u>	<u>43,000</u>	<u>60,203</u>

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	38,673	51,300	43,803
Information and Communication Technology	56,240	44,000	59,264
Library Resources	3,514	4,000	4,082
Employee Benefits - Salaries	2,907,980	2,684,497	2,895,609
Staff Development	12,369	27,200	10,938
	<u>3,018,776</u>	<u>2,810,997</u>	<u>3,013,696</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	8,660	5,500	7,090
Board Fees	4,490	4,000	4,380
Board Expenses	12,067	22,200	15,326
Communication	9,562	10,000	10,092
Consumables	27,551	23,500	20,629
Legal Fees	-	1,000	-
Other	28,121	24,800	27,271
Employee Benefits - Salaries	119,654	112,000	114,124
Insurance	5,211	5,000	7,543
Service Providers, Contractors and Consultancy	11,655	8,250	8,267
	<u>226,971</u>	<u>216,250</u>	<u>214,722</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	10,303	5,000	-
Consultancy and Contract Services	64,759	65,000	69,105
Cyclical Maintenance Provision	17,610	5,000	36,506
Grounds	5,463	5,000	-
Heat, Light and Water	44,227	52,015	41,667
Repairs and Maintenance	24,144	42,756	181,236
Use of Land and Buildings	1,092,943	1,455,052	1,530,365
Security	9,978	10,000	8,217
Employee Benefits - Salaries	61,265	67,000	64,935
	<u>1,330,692</u>	<u>1,706,823</u>	<u>1,932,031</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of the land and buildings used by the schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	590,521	121,027	339,397
Cash and cash equivalents for Statement of Cash Flows	<u>590,521</u>	<u>121,027</u>	<u>339,397</u>

Of the \$590,521 Cash and Cash Equivalents, \$144,073 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	1,816	-	30,092
Receivables from the Ministry of Education	205,788	45,823	15,731
Interest Receivable	533	-	-
Banking Staffing Underuse	31,050	-	-
Teacher Salaries Grant Receivable	182,788	168,257	168,257
	<u>421,975</u>	<u>214,080</u>	<u>214,080</u>
Receivables from Exchange Transactions	2,349	-	30,092
Receivables from Non-Exchange Transactions	419,626	214,080	183,988
	<u>421,975</u>	<u>214,080</u>	<u>214,080</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	278,042	275,559	275,559
Total Investments	<u>278,042</u>	<u>275,559</u>	<u>275,559</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	148,991	-	(473)	-	(13,850)	134,668
Furniture and Equipment	256,773	36,944	(7)	-	(51,883)	241,827
Information and Communication Technology	88,861	14,920	-	-	(33,538)	70,243
Leased Assets	44,572	44,832	(10,144)	-	(29,990)	49,270
Library Resources	40,368	4,719	(694)	-	(5,549)	38,844
Balance at 31 December 2021	579,565	101,415	(11,318)	-	(134,810)	534,852

The net carrying value of equipment held under a finance lease is \$49,270 (2020: \$44,572)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	554,696	(420,028)	134,668	559,725	(410,734)	148,991
Furniture and Equipment	924,050	(682,223)	241,827	934,163	(677,390)	256,773
Information and Communication Technology	393,530	(323,287)	70,243	382,477	(293,616)	88,861
Leased Assets	139,473	(90,203)	49,270	185,809	(141,237)	44,572
Library Resources	125,052	(86,208)	38,844	122,440	(82,072)	40,368
Balance at 31 December	2,136,801	(1,601,949)	534,852	2,184,614	(1,605,049)	579,565

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	22,344	19,826	19,827
Accruals	29,931	11,420	11,420
Banking Staffing Overuse	-	-	7,929
Employee Entitlements - Salaries	182,788	168,257	168,257
Employee Entitlements - Leave Accrual	13,833	17,774	17,774
	248,896	217,277	225,207
Payables for Exchange Transactions	248,896	217,277	225,207
	248,896	217,277	225,207

The carrying value of payables approximates their fair value.

13. Borrowings

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Loans due in one year	3,600	-	2,880
Loans due after one year	2,160	-	5,040
	<u>5,760</u>	<u>-</u>	<u>7,920</u>

The school has borrowings at 31 December 2021 of \$5,760 (31 December 2020 \$7,920). This loan is from the EECA for the purpose of installing Solar Heating. The loan is unsecured and is interest free, the loan is payable in equal instalments of \$720.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	21,030	46,087	46,087
	<u>21,030</u>	<u>46,087</u>	<u>46,087</u>

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	215,121	215,121	178,615
Increase/ (decrease) to the Provision During the Year	16,088	5,000	36,506
Use of the Provision During the Year	(1,523)	(77,420)	-
Provision at the End of the Year	<u>229,686</u>	<u>142,701</u>	<u>215,121</u>
Cyclical Maintenance - Current	127,682	58,690	77,420
Cyclical Maintenance - Term	102,004	84,011	137,701
	<u>229,686</u>	<u>142,701</u>	<u>215,121</u>

16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	27,001	23,753	25,007
Later than One Year and no Later than Five Years	20,007	-	23,753
Future Finance Charges	-	-	-
	<u>47,008</u>	<u>23,753</u>	<u>48,760</u>
Represented by			
Finance lease liability - Current	27,001	23,753	25,007
Finance lease liability - Term	20,007	-	23,753
	<u>47,008</u>	<u>23,753</u>	<u>48,760</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.

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Projects	211,761	84,723	(93,548)	-	202,936
5YA Block 3 Rms 14/15	-	20,277	(19,660)	-	617
ILE Re-Clad Stage 1	-	82,786	(33,807)	-	48,979
Reclad Stage 2 ILE	-	96,160	(2,828)	(84,350)	8,982
5YA LSC Room	-	66,172	(62,176)	-	3,996
Totals	211,761	350,118	(212,019)	(84,350)	265,510

Represented by:

Funds Held on Behalf of the Ministry of Education	265,510
Funds Due from the Ministry of Education	-
	<u>265,510</u>

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MLE Project	(34,170)	-	(80,841)	115,011	-
ILE Project	-	270,579	(328,011)	57,432	-
Electrical Upgrade	(9,000)	8,189	-	811	-
SIP Projects	-	246,989	(35,228)	-	211,761
Totals	(68,034)	550,621	(444,080)	173,254	211,761

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,490	4,380
 <i>Leadership Team</i>		
Remuneration	369,339	388,790
Full-time equivalent members	3.00	3.00
 Total key management personnel remuneration	373,829	393,170

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	40-50
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:

	2021 Actual \$000	2020 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	2021 FTE Number	2020 FTE Number
100-110	3.00	2.00
110-120	1.00	-
	4.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$372,141 contract for SIP Project to be completed in 2022, which will be fully funded by the Ministry of Education. \$331,712 has been received of which \$128,686 has been spent on the project to date; and

(b) \$22,530 contract for 5YA Block 3 (Rooms 14/15) Project to be completed in 2022, which will be fully funded by the Ministry of Education. \$20,277 has been received of which \$19,660 has been spent on the project to date; and

(c) \$73,524 contract for 5YA LSC Room Project to be completed in 2022, which will be fully funded by the Ministry of Education. \$66,172 has been received of which \$62,176 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$27,443)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	590,521	121,027	339,397
Receivables	421,975	214,080	214,080
Investments - Term Deposits	278,042	275,559	275,559
Total Financial assets measured at amortised cost	<u>1,290,538</u>	<u>610,666</u>	<u>829,036</u>

Financial liabilities measured at amortised cost

Payables	248,896	217,277	225,207
Borrowings - Loans	5,760	-	7,920
Finance Leases	47,008	23,753	40,840
Total Financial Liabilities Measured at Amortised Cost	<u>301,664</u>	<u>241,030</u>	<u>273,967</u>

24. Events After Balance Date

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Botany Downs School's Financial statements For the year ended 31 December 2021

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 3 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 31 May 2022. 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 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



Botany Downs School 2021 End of Year Analysis of Variance

Strategic Aim	<p>Goal 1: Enhance high quality Future Focused Teaching & Learning</p> <ul style="list-style-type: none"> • Develop a localised curriculum • Embed Learner agency • Grow staff professional capability for continuous improvement for student achievement • Have a clear focus on what supports the progress of all learners <p>Goal 2: Practices are inclusive, respectful and culturally centred</p> <ul style="list-style-type: none"> • Embrace our bicultural heritage and be identifiable as a school of Aotearoa • Extend cultural understanding and opportunities for all learner/akonga <p>Goal 3: Foster Inclusive and collaborative partnership with our community based upon shared goals and values</p> <ul style="list-style-type: none"> • Invite our community to participate in shared learning experiences and wider school events • Develop more effective communication pathways for our community to grow partnerships with families/whanau and the community to support and enhance students' learning. 			
Annual Aim (BDS expectation)	75% of all students at every level will achieve at or above the National Curriculum expectations in Reading, Writing and Maths			
Target	<p>75% of all students in each Year level are achieving at or above curriculum level expectations in Reading, Writing and Maths. 75% of all students in our Maori and Pasifika cohorts are achieving at or above curriculum level expectations in Reading, Writing and Maths. All students identified as priority learners have made positive/upward progress (shift) in curriculum sub-levels.</p>			
Baseline Data	Groups	Reading (% at/above)	Writing (% at/above)	Maths (% at/above)
	Year 1	100	100	100
	Year 2	61	64	74
	Year 3	80	53	71
	Year 4	89	78	80
	Year 5	79	74	72
	Year 6	74	75	75

	Maori	74	63	68
	Pasifika	71	68	58

Actions (what did we do?) Learning In Lockdown - Term 3 and 4 for Reading, Writing and Maths

From August 2021 (Term 3), Year level teams adjusted their planning and teaching approach to suit Covid Alert Level 4 then Alert Level 3 lockdowns. This included a variety of effective strategies to deliver differentiated programmes to cater for all students.

At home learning included online meetings, lessons, follow up activities and the use of hard packs of learning for those who chose this option. School devices (chromebooks and ipads) and hard packs were delivered to those in need. Teachers provided feedback to students on their completed work to guide their learning and understanding. Teachers were able to follow up on students who weren't engaging in learning and this was reinforced by Our Deputy Principals when necessary.

During Alert Level 3 lockdown we had 4 active student bubbles on site who worked on online activities set by their teachers, attended online class meetings and worked with their bubble teachers.

With support from class teachers, Team Leaders and Deputy Principals (SENCO) our Learning Support Coordinator (LSC) identified students who had difficulty engaging with home learning and required extra support. This involved our Teacher Aides providing online meetings with students to help with their home learning. This was a successful pathway for targeted students and priority learners.

In conjunction to this our ESOL coordinator provided appropriate activities for our ELL students and kept in regular contact with parents to provide a valuable service for these students and their families.

Due to the majority of learning for terms 3 and 4 occurring from home, a decision was made to provide parents with a Covid Indicator on their school reports to show a curriculum level as teachers were unable to make a triangulated Overall Teacher Judgement (OTJ) to specifically identify a students progress in Reading, Writing and Maths. **Refer to the report letter.**

Further actions that took place during lockdowns:

- Our LSC was able to trial a new online Literacy programme "Steps Web". This online programme is designed to lift Literacy achievement for students in Years 4-6.
- Continued use of online tools. Seesaw in Years 0-3 and Hapara/Google Classroom in Years 4-6.
- Digital Reading activities based on our Digital Reading professional development was utilised by teachers.
- We were able to run ICAS tests in Maths and Science remotely from school with students completing the tests from home.
- Effective monitoring of teams by Year level Team Leaders has continued, which has created a vastly improved collaborative approach.

From Wednesday 17th November approximately 50% of our students returned to school. For students returning to school, Year Level Teams provided clear guidance for students in regards to health and safety rules, had discussions around student well-being and planned relevant activities for their classes. Students who remained at home were sent online activities, which were monitored by their class teacher. Hard packs of learning continued to be available for parents who requested them.

READING

Outcomes: What happened?

Reading

- Year group 1, 3, 4 and 5 cohorts have met target (BDS expectation) of at or above the National Curriculum expectations in Reading.

Analysis:

1. At the end of 2021, 81% of all students are at/above their expected curriculum level in Reading.
2. At the end of 2021 Years 2, 6 and our Maori and Pasifika cohorts have not met our target. While not meeting our target the current Year 2's have increased at and above by 1% and Pasifika cohort has remained the same (71%) from mid 2021.
3. The current Year 6 cohort has decreased by 1% since mid 2021 at 74%.
4. The Maori cohort has decreased by 4%, yet is only 1% below the target at 74%.
5. No Year 1 students below at the end of 2021 due to progress indicator showing movement up one curriculum subject level from mid year.
6. We currently have 19 Maori students, whereas at mid 2021 we had 18 Maori students.
7. We currently have 31 Pasifika students. This is the same number as mid 2021.

Year 2 Commentary

1. Year 2 has 38 students below curriculum level in Reading. 7 students have identified Special Needs, 10 students are currently working with outside agencies to either investigate or support identified learning needs. 14 receive ESOL support as ELL's, 10 students were identified for support in term 3 on the Quick 60 Programme (due to Covid this was not completed). All 38 students are provided with support through specific priority learner actions implemented by the teacher. Year 2 has two TA's to support 2 high needs students and 2 students who receive LLI. All 38 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 2 during Lockdown 8 students received one to one online support sessions from Teacher Aides.
3. In Year 2 all students have moved up 1 curriculum sub-level as per our Covid Indicator reporting progress.
4. In Year 2 there are 2 Maori students (100%), who are below curriculum level for Reading - both these students have made progress within the sub level.
5. In Year 2 there are 5 Pasifika students (20%) 1 Pasifika who is at curriculum level for Reading. At the end of 2020 this student was below. 4 Pasifika students (80%) are below the curriculum level.

Year 3 Commentary

1. Year 3 has 15 students below curriculum level in Reading. 3 students have identified Special Needs, 1 student is currently working with an outside agency to either investigate or support identified learning needs. 5 receive ESOL support as ELL's, 8 students were identified for support in terms 3 and 4 on the Quick 60 Programme (due to Covid this was not completed) All 15 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 3, 8 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. In Year 3 there are no Maori students.
4. In Year 3 there are 4 Pasifika students (25%) 1 Pasifika who is at curriculum level for Reading. 3 Pasifika students (75%) are below the curriculum level. 1 of these students had poor attendance - after follow up by the teacher this has improved.

Year 4 Commentary

1. Year 4 has 11 students below curriculum level in Reading. 3 students have identified Special Needs, 5 receive ESOL support as ELL's, 1 is supported by our URF funded Teacher Aide. All 11 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 4, 7 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.

3. All Year 4 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 4 there is 1 Maori student (100%), who is at curriculum level for Reading.
5. In Year 4 there are 4 Pasifika students (80%) who are at and above curriculum level for Reading. 1 Pasifika student (20%) is below the curriculum level.

Year 5 Commentary

1. Year 5 has 20 students below curriculum level in Reading. 1 student has identified Special Needs, 1 student has In-Class Support funding, 12 receive ESOL support as ELL's, 5 are supported by our URF funded Teacher Aide, 2 work with in-class Teacher Aide. All 22 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 5, 7 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 5 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 5 there are 5 Maori students (83%), who are at and above curriculum level for Reading. 1 Maori student (17%) is below curriculum level.
5. In Year 5 there are 4 Pasifika students (100%), who are at curriculum level for Reading.

Year 6 Commentary

1. Year 6 has 25 students below curriculum level in Reading. 0 students have identified Special Needs, 12 receive ESOL support as ELL's, 9 are supported by URF funded Teacher Aide, 1 has outside provider support. All 25 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 6, 5 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 6 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 6 there is 1 Maori student (33%), who is at curriculum level for Reading. 2 students (67%) are below the curriculum level.
5. In Year 6 there are 4 Pasifika students (80%) who are at curriculum level for Reading. 1 Pasifika student (20%) is below curriculum level.

WRITING

Outcomes: What happened?

Writing

- Year groups 1, 4 and 6 have met target (BDS expectation) of at or above the National Curriculum expectations in Writing.

Analysis:

1. At the end of 2021, 75% of all students are at/above their expected curriculum level in Writing.
2. At the end of 2021 Years 2, 3, 4, 5 and our Maori and Pasifika cohorts have not met our target. While not meeting our target the current Year 5's have increased by 2% to 74%, only 1% below target. Our current Year 2 (64%), 3 (53%) and Pasifika (68%) have remained the same.
3. The current Year 4 cohort has decreased 1% since mid 2021 at 78%, but is still above target.
4. The current Maori cohort has decreased 4% since mid 2021 at 63%.
5. No Year 1 students below at the end of 2021 due to progress indicator showing movement up one curriculum subject level from mid year.
6. We currently have 19 Maori students, whereas at mid 2021 we had 18 Maori students.
7. We currently have 31 Pasifika students. This is the same number as mid 2021.

Year 2 Commentary

1. Year 2 has 35 students below curriculum level in Writing. 8 students have identified Special Needs, 5 students are currently working with outside agencies to either investigate or support identified learning needs. 12 receive ESOL support as ELL's, 7 students were identified for support in term 3 and 4 on the Quick 60 Programme (due to Covid this was not completed). Year 2 has two TA's to support 2 high needs students and 2 students who

receive LLI. All 35 students are provided with support through specific priority learner actions implemented by teachers.

2. In Year 2 during Lockdown 8 students received one to one online support sessions from Teacher Aides.
3. All Year 2 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 2 there are 2 Maori students (100%), who are below curriculum level for Writing - both these students have made progress within the sub level.
5. In Year 2 there are 5 Pasifika students (40%) 2 Pasifika who are at curriculum level for Writing. 3 Pasifika students (60%) are below the curriculum level.

Year 3 Commentary

1. Year 3 has 36 students below curriculum level in Writing. 4 students have identified Special Needs, 1 student is currently working with an outside agency to either investigate or support identified learning needs. 19 receive ESOL support as ELL's, 3 students were identified for support in term 3 and 4 on the Quick 60 Programme (due to Covid this was not completed). 12 Students were identified for in class TA support for term 3. All 36 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 3, 8 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 3 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 3 there are no Maori students.
5. In Year 3 there are 4 Pasifika students (100%) who are below curriculum level for Writing,

Year 4 Commentary

1. Year 4 has 21 students below curriculum level in Writing. 3 students have identified Special Needs, 5 receive ESOL support as ELL's, 2 are supported by our URF funded Teacher Aide. All 21 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 4, 7 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 4 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 4 there is 1 Maori student (100%), who is below curriculum level for Writing.
5. In Year 4 there are 4 Pasifika students (80%) who are at and above curriculum level for Writing. 1 Pasifika student (20%) is below the curriculum level.

Year 5 Commentary

1. Year 5 has 25 students below curriculum level in Writing. 1 student has identified Special Needs, 1 student has In-Class Support funding, 12 receive ESOL support as ELL's, 5 are supported by our URF funded Teacher Aide, 2 work with in-class Teacher Aide. All 25 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 5, 7 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 5 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 5 there are 4 Maori students (67%), who are at and above curriculum level for Writing. 2 Maori students (33%) are below curriculum level.
5. In Year 5 there are 3 Pasifika students (75%), who are at curriculum level for Writing. 1 Pasifika student (25%) is below curriculum level.

Year 6 Commentary

1. Year 6 has 24 students below curriculum level in Writing. 0 students have identified Special Needs, 9 receive ESOL support as ELL's, 9 are supported by URF funded Teacher Aide, 1 has outside provider support. All 24 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 6, 5 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 6 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 6 there is 1 Maori student (33%), who is at curriculum level for Writing. 2 students (67%) are below the curriculum level.
5. In Year 6 there are 4 Pasifika students (80%) who are at curriculum level for Writing. 1 Pasifika student (20%) is below curriculum level.

Outcomes: What happened?

Maths

- Year groups 1, 4 and 6 have met target (BDS expectation) of at or above the National Curriculum expectations in Maths.

Analysis:

1. At the end of 2021, 80% of all students are at/above their expected curriculum level in Maths.
2. At the end of 2021 Years 2, 3, 5 and our Maori and Pasifika cohorts have not met our target. While not meeting our target the current Year 2's have increased by 1% to 74% and the current Year 5's have increased by 1% to 72%. Our current Year 3 cohort (71%) has remained the same.
3. The current Maori cohort has decreased 4% since mid 2021 at 68%.
4. The current Pasifika cohort has decreased 3% since mid 2021 at 58%.
5. No Year 1 students below at the end of 2021 due to progress indicator showing movement up one curriculum subject level from mid year.
6. We currently have 19 Maori students, whereas at mid 2021 we had 18 Maori students.
7. We currently have 31 Pasifika students. This is the same number as mid 2021.

Year 2 Commentary

1. Year 2 has 26 students below curriculum level in Maths. 4 students have identified Special Needs, 3 are currently working with outside agencies to either investigate or support identified learning needs. 12 receive ESOL support as ELL's, Year 2 has two TA's to support 2 high needs students and support teacher programmes. All 26 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 2 during Lockdown 8 students received one to one online support sessions from Teacher Aides.
3. All Year 2 students moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 2 there are 2 Maori students (100%), who are at curriculum level for Maths.
5. In Year 2 there are 5 Pasifika students (20%) 1 Pasifika is at curriculum level for Maths.. 4 Pasifika students (80%) are below the curriculum level.

Year 3 Commentary

1. Year 3 has 22 students below curriculum level in Maths. 3 students have identified Special Needs, 1 student is currently working with an outside agency to either investigate or support identified learning needs. 7 receive ESOL support as ELL's, All 22 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 3, 8 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 3 students moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 3 there are no Maori students.
5. In Year 3 there are 4 Pasifika students (100%) who are below the curriculum level for Maths.

Year 4 Commentary

1. Year 4 has 20 students below curriculum level in Maths. 3 students have identified Special Needs, 4 receive ESOL support as ELL's, 4 are supported by our URF funded Teacher Aide. All 20 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 4, 7 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 4 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 4 there is 1 Maori student (100%), who is at curriculum level for Maths.
5. In Year 4 there are 3 Pasifika students (60%) who are at and above curriculum level for Maths. 2 Pasifika students (40%) are below the curriculum level.

Year 5 Commentary

1. Year 5 has 26 students below curriculum level in Maths. 1 student has identified Special Needs, 1 student has In-Class Support funding, 10 receive ESOL support as ELL's, 3 are supported by our URF funded Teacher Aide. All 26 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 5, 7 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.

3. All Year 5 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 5 there are 2 Maori students (33%), who are at and above curriculum level for Maths. 4 Maori students (67%) are below curriculum level.
5. In Year 5 there are 3 Pasifika students (75%), who are at curriculum level for Maths. 1 Pasifika student (25%) is below curriculum level.

Year 6 Commentary

1. Year 6 has 24 students below curriculum level in Maths. 0 students have identified Special Needs, 7 receive ESOL support as ELL's, 6 are supported by URF funded Teacher Aide, 1 has outside provider support. All 24 students are provided with support through specific priority learner actions implemented by teachers.
2. In Year 6, 5 students have received online Teacher Aide sessions during Covid lockdown during Terms 3 and 4.
3. All Year 6 students have moved up one curriculum sub-level as per our Covid Indicator reporting process.
4. In Year 6 there is 1 Maori student (33%), who is at curriculum level for Maths. 2 students (67%) are below the curriculum level.
5. In Year 6 there are 3 Pasifika students (60%) who are at curriculum level for Maths. 2 Pasifika students (40%) are below curriculum level.

Reasons for Variance (why did it happen?)

During Alert level 4 and 3 lockdowns, learning from home added a new measure of uncertainty to the teaching craft. While our staff provided thorough learning programmes for students (planning, teaching, providing lessons and resources, marking, tracking) expected progress through curriculum levels may not have been possible for all students. This became evident when referring to the triangulation of evidence to make an Overall Teacher Judgement. Also, the learning experiences of home learning are very different for each student in their home environment. Therefore the effect of Covid lockdowns is a large reason as to variances in our expected levels of progress and why we have used a Covid Indicator to show this on our End of Year reports.

Due to the effect of Covid lockdowns a number of actions put in place for 2021 have been put on hold or were unable to continue during home learning and once students returned to school in Term 4.

Further reasons for variance are stated below:

- Quality of Reading, Writing and Maths programmes have adapted with an increasing digital influence to engage students.
- Team Leaders have provided effective monitoring of teams e.g. planning.
- Analysis of assessments (mid year) led to more specific planning based on student needs.
- An improvement in how SLT/LSC has organised use of Teacher Aides to support student learning.
- Engaging priority learners in specific actions-use of Teacher Aides for online support, based on Teacher recommendations.
- Continued online support for learning in Years 1-3 Seesaw (paid version-allows teachers access to increased functions and resources, student accounts can be rolled-over to new teachers each year). Year 4-6 have successfully utilised Hapara and Google Classroom.
- Continued ESOL support for ELL's and their family by ESOL coordinator during lockdowns.

Evaluation (where to next?)

Target Groups for 2022:

- Year 4 Writing (36 students)*
- Year 3 Reading (38 students)
- Year 3 Writing (35 students)
- Pasifika Maths-as Priority Learners in Years 3-6 (11 Pasifika students)

- Maori Writing-as Priority Learners in Years 3, 5-6 (5 Maori students)
- Pasifika Writing-as Priority Learners in Years 3-6 (9 Pasifika students)
- Maori Maths-as Priority Learners in Year 6 (4 students)

General

Specific actions for target groups to be created after assessment at the beginning of 2022. Reflected in teacher planning, priority learner actions, intervention groups, teacher aide support.*

Quality curriculum programmes of learning for target groups focussing on identified needs to provide accelerated progress.

Maintain teaching practices that align with the BDS Effective Reading, Writing and Maths guidelines.

Continue to share best practice at Team Leader, Staff and Team meetings in Reading, Writing and Maths.

Continue with Team Leader feedback on Reading, Writing, Maths effectiveness at TL meetings.

Team leaders to continue with monitoring team planning and class programmes (becoming more collaborative).

Curriculum Group meetings for consistent approaches and resourcing.

Continue to purchase relevant resources in Reading, Writing and Maths.

Continue to provide specific teaching actions for priority learners.

SENCO's/LSC to continue to look at effective placement of Teacher Aides to support identified students.

Literacy

Structured Literacy professional development for all staff on Teacher Only Day at the start of 2022.

Continue developing and providing professional development, utilising new resources to scaffold the implementation of Structured Literacy in Year 1 classes.

Further PLD has been approved to support Year 2 and 3 teachers to implement Structured Literacy into literacy programmes.

Year 1-3 to continue to use pencils for writing instead of pens to support development of pincer grip/fine motor control and letter formation.

Teaching of handwriting is to be included within the structured literacy programme using resources developed in 2021 to support.

Continue to utilise online and digital resources e.g. EPIC books, Sunshine Online and Sunshine Classics.

Refine online support for learner agency in Writing in years 1-3 Seesaw (paid version-allows teachers access to increased functions and resources, student accounts can be rolled-over to new teachers each year).

Continue online Literacy support for Years 4-6 Hapara and Google Classroom.*

Continue Quick 60 in Years 2-4.

An enrichment Literacy group will be selected to work towards the HPPA Writers Quiz (Lit Quiz).

Maths

Continue to use NZ maths website, AWS, Connecting All Strands, Target Maths during mathematics programmes.

Teachers will continue to integrate aspects of Digital Technologies into Maths e.g. computational thinking.

Continue to develop enrichment Maths class in Year 5 and 6.

Continue with a Maths enrichment group working on Otago Challenge and Mathex in Year 6.

Assessment

Continue to develop staff capability when moderating and analysing assessment for guidance of planning. This will support identification of student needs in Reading, Writing and Maths for greater consistency.

Continue the use of writing goal sheets for student voice/learner agency across the school.

Refine and trial Reading goal sheets in Years 5 and 6 at curriculum level 3.

Cultural Capabilities

Monitor and support Maori and Pasifika students across the school in order to raise and accelerate student achievement. Changes will include culturally responsive teaching practices, whanau communication with individual needs identified to accommodate home learning.
Build positive relations with the community through Local Curriculum development, specifically Maori and Pasifika communities.
Develop staff cultural capabilities for effective responsiveness.

LSC

Continue to provide assistance to priority learners as identified by Team Leaders and SENCO's/DP's for Literacy.
In collaboration with Team Leaders and SENCO's/DP's, the LSC will implement support programmes for identified student target groups.
Implement Steps Web online Literacy programme as an intervention for Years 4-6. Specific action for Year 4 Writing target group.*

ESOL

ESOL coordinator to continue to work alongside class teachers to support new students and increase teacher capability for all ESOL learners.
Continue to develop staff capability with ELLPs and how they can support planning, teaching and learning in classes.

Other

Refine and embed Professional Growth Cycle to develop teacher growth to build teacher knowledge and skills that positively impacts students.
What have we learned/developed over Covid lockdown home learning that can now strengthen what we do e.g. communication and links with whanau and community.



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Kiwi Sport 2021

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

In 2021 Botany Downs School received funding of \$8157.22 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.

Vicki Parkins
Principal
Botany Downs School