

BROOKBY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1236
Principal: Wayne Gillard
School Address: 359 Brookby Rd, Brookby, Auckland
School Postal Address: 359 Brookby Rd, Brookby, Auckland 2576
School Phone: 09-530-8569
School Email: wayneg@brookby.school.nz

Members of the Board of Trustees

| Name | Position | How Position Gained | Term Expires |
|------------------|------------------------|----------------------------|---------------------|
| Fraser Ward | Presiding Member | Elected Sept 2022 | June 2025 |
| Wayne Gillard | Principal - ex Officio | Appointed Sept 2020 | |
| Kerrie Blackmore | Parent Rep | Re-elected Sept 2022 | June 2025 |
| Erika Bond-Milne | Parent Rep | Elected Sept 2022 | June 2025 |
| Jonelle Martin | Parent Rep | Elected Sept 2022 | June 2025 |
| Miriam Smith | Parent Rep | Elected Sept 2022 | June 2025 |
| Sherie Newman | Staff Rep | Re-Elected 2022 | June 2025 |
| Neil Wilson | Presiding Member | Re-elected 2019 | June 2022 |
| John Ha | Parent Rep | Re-elected 2019 | June 2022 |
| Lucinda Frewin | Parent Rep | Elected 2019 | June 2022 |
| Adam Schlooz | Parent Rep | Re-elected 2019 | June 2022 |

Accountant / Service Provider: Gail Bond - Money Monitors

BROOKBY SCHOOL

Financial Statements - For the year ended 31 December 2022

Index

| Page | Statement |
|-----------------------|--|
| 1 | Statement of Responsibility |
| 2 | Statement of Comprehensive Revenue and Expense |
| 3 | Statement of Changes in Net Assets/Equity |
| 4 | Statement of Financial Position |
| 5 | Statement of Cash Flows |
| 6-11 | Statement of Accounting Policies |
| 12-18 | Notes to the Financial Statements |

Other Information

Analysis of Variance

Kiwisport

Good Employer Disclosure

Brookby School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

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

Fraser Ward

Full Name of Board Chairperson

DocuSigned by:

Fraser Ward

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Signature of Board Chairperson

31 May 2023

Date:

Wayne Gillard

Full Name of Principal

DocuSigned by:

Wayne Gillard

8B678040EBCD4E8...

Signature of Principal

31 May 2023

Date:

Brookby School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 1,099,680 | 1,161,856 | 1,055,494 |
| Locally Raised Funds | 3 | 91,031 | 108,000 | 90,318 |
| Interest Earned | | 5,583 | 2,000 | 2,065 |
| | | <hr/> | <hr/> | <hr/> |
| | | 1,196,294 | 1,271,856 | 1,147,876 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 44,216 | 38,400 | 42,687 |
| Learning Resources | 4 | 819,558 | 873,416 | 810,096 |
| Administration | 5 | 109,972 | 93,400 | 87,190 |
| Property | 6 | 218,750 | 266,520 | 215,165 |
| | | <hr/> | <hr/> | <hr/> |
| | | 1,192,497 | 1,271,736 | 1,155,138 |
| Net Surplus / (Deficit) | | 3,797 | 120 | (7,261) |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | | 3,797 | 120 | (7,261) |

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

Brookby School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

| | Actual 2022 \$ | Budget (Unaudited) 2022 \$ | Actual 2021 \$ |
|--|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | 483,236 | 483,236 | 485,923 |
| Total comprehensive revenue and expense for the year | 3,797 | 120 | (7,261) |
| Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant | - | - | 4,575 |
| Equity at 31 December | 487,034 | 483,356 | 483,236 |
| Retained Earnings | 487,034 | 483,356 | 483,236 |
| Equity at 31 December | 487,034 | 483,356 | 483,236 |

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

Brookby School

Statement of Financial Position

As at 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 79,326 | 39,734 | 48,114 |
| Accounts Receivable | 8 | 69,540 | 52,864 | 52,864 |
| GST Receivable | | 3,553 | 5,366 | 5,366 |
| Prepayments | | 4,582 | 6,714 | 6,714 |
| Inventories | 9 | 4,545 | 6,943 | 6,943 |
| Investments | 10 | 231,101 | 126,221 | 226,221 |
| | | <u>392,648</u> | <u>237,842</u> | <u>346,222</u> |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 81,932 | 60,472 | 60,472 |
| Provision for Cyclical Maintenance | 13 | - | 5,000 | - |
| Finance Lease Liability - Current Portion | 14 | 2,847 | - | - |
| | | <u>84,778</u> | <u>65,472</u> | <u>60,472</u> |
| Working Capital Surplus/(Deficit) | | 307,869 | 172,370 | 285,751 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 222,615 | 341,843 | 233,343 |
| | | <u>222,615</u> | <u>341,843</u> | <u>233,343</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 41,295 | 16,941 | 16,941 |
| Finance Lease Liability | 14 | 2,156 | - | - |
| | | <u>43,451</u> | <u>16,941</u> | <u>16,941</u> |
| Net Assets | | <u>487,034</u> | <u>497,273</u> | <u>502,153</u> |
| Equity | | <u>487,034</u> | <u>483,356</u> | <u>483,236</u> |

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

Brookby School

Statement of Cash Flows

For the year ended 31 December 2022

| | | 2022 | 2022 | 2021 |
|---|----------|---------------|---------------|---------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 332,767 | 297,224 | 269,894 |
| Locally Raised Funds | | 101,900 | 108,000 | 97,603 |
| Goods and Services Tax (net) | | 1,813 | 0 | (937) |
| Payments to Employees | | (176,271) | (151,700) | (146,487) |
| Payments to Suppliers | | (212,457) | (205,523) | (157,982) |
| Interest Paid | | - | - | (1,209) |
| Interest Received | | 5,583 | 2,000 | 2,065 |
| Net cash from / (to) the Operating Activities | | 53,335 | 50,001 | 62,948 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of PPE (and Intangibles) | | - | 21,002 | - |
| Purchase of PPE (and Intangibles) | | (20,090) | (71,003) | (25,894) |
| Purchase of Investments | | (4,880) | - | (2,002) |
| Proceeds from Sale of Investments | | - | - | - |
| Net cash from / (to) the Investing Activities | | (24,970) | (50,001) | (27,896) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 2,700 |
| Finance Lease Payments | | 2,847 | - | (8,375) |
| Funds held for Capital Works | | - | - | - |
| Net cash from Financing Activities | | 2,847 | - | (5,675) |
| Net increase/(decrease) in cash and cash equivalents | | 31,212 | (0) | 29,376 |
| Cash and cash equivalents at the beginning of the year | 7 | 48,114 | 39,734 | 18,737 |
| Cash and cash equivalents at the end of the year | 7 | 79,326 | 39,734 | 48,114 |

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.

Brookby School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2022

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 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.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 14.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for use of land and buildings 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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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) 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.

f) 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.

g) 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.

h) 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.

l) 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.

j) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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

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 | 40 years |
| Furniture and equipment | 6-10 years |
| Information and communication technology | 6 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

k) 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.

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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

n) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) 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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

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

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 at the start of the year.

r) 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

| | 2022 | 2022 Budget | 2021 |
|---|------------------|------------------|------------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Government Grants - Ministry of Education | 253,118 | 229,344 | 227,837 |
| Teachers' salaries grants | 629,901 | 678,162 | 631,746 |
| Use of Land and Buildings grants | 137,012 | 186,470 | 141,796 |
| Other MoE Grants | 79,649 | 67,880 | 54,115 |
| | <u>1,099,680</u> | <u>1,161,856</u> | <u>1,055,494</u> |

3. Locally Raised Funds

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

| | 2022 | 2022 Budget | 2021 |
|--|---------------|----------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Revenue | | | |
| Donations & Bequests | 15,082 | 15,000 | 20,107 |
| Fundraising & Community Grants | 52,312 | 62,200 | 47,910 |
| Trading | 11,849 | 11,000 | 10,760 |
| Extra Curricular Activities | 11,788 | 19,800 | 11,541 |
| | <u>91,031</u> | <u>108,000</u> | <u>90,318</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 11,801 | 18,500 | 12,957 |
| Trading | 8,214 | 9,000 | 9,821 |
| Fundraising & Community Grant Costs | 24,202 | 10,900 | 19,909 |
| | <u>44,216</u> | <u>38,400</u> | <u>42,687</u> |
| <i>Surplus for the year Locally Raised Funds</i> | <u>46,815</u> | <u>69,600</u> | <u>47,631</u> |

4. Learning Resources

| | 2022 | 2022 Budget | 2021 |
|--|----------------|----------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Curricular | 14,127 | 21,004 | 14,905 |
| Information and communication technology | 2,071 | - | 2,339 |
| Library resources | 2,436 | 1,850 | 1,885 |
| Employee benefits - salaries | 754,431 | 792,162 | 737,073 |
| Staff development | 7,380 | 8,400 | 7,776 |
| Depreciation | 39,114 | 50,000 | 46,119 |
| | <u>819,558</u> | <u>873,416</u> | <u>810,096</u> |

5. Administration

| | 2022 | 2022 | 2021 |
|--|----------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| | | \$ | |
| Audit Fee | 7,950 | 5,500 | 4,750 |
| Board of Trustees Fees | 3,345 | 4,500 | 3,970 |
| Board of Trustees Expenses | 8,498 | 7,100 | 3,256 |
| Communication | 2,475 | 2,150 | 2,530 |
| Consumables | 8,611 | 7,500 | 4,965 |
| Other | 11,331 | 13,450 | 12,248 |
| Employee Benefits - Salaries | 52,090 | 37,700 | 39,752 |
| Insurance | 3,673 | 3,500 | 3,718 |
| Service Providers, Contractors and Consultancy | 12,000 | 12,000 | 12,000 |
| | <u>109,972</u> | <u>93,400</u> | <u>87,190</u> |

6. Property

| | 2022 | 2022 | 2021 |
|-------------------------------------|----------------|--------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| | | \$ | |
| Caretaking and Cleaning Consumables | 26,681 | 21,700 | 20,995 |
| Cyclical Maintenance Provision | 5,437 | 5,000 | 5,419 |
| Grounds | 20,579 | 25,000 | 12,350 |
| Heat, Light and Water | 9,144 | 11,938 | 8,651 |
| Repairs and Maintenance | 16,953 | 14,412 | 9,878 |
| Use of Land and Buildings | 137,012 | 186,470 | 141,796 |
| Security | 2,944 | 2,000 | 1,932 |
| Employee Benefits - Salaries | - | - | 14,145 |
| | <u>218,750</u> | <u>266,520</u> | <u>215,165</u> |

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.

7. Cash and Cash Equivalents

| | 2022 | 2022 | 2021 |
|--|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| | | \$ | |
| Cash on Hand | 100 | - | 100 |
| Bank Accounts | 79,226 | 39,734 | 48,014 |
| Bank Call Account | - | - | - |
| Net cash and cash equivalents and bank overdraft for Cash Flow Statement | <u>79,326</u> | <u>39,734</u> | <u>48,114</u> |

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

8. Accounts Receivable

| | 2022 | 2022 | 2021 |
|--|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| | | \$ | |
| Receivables from the Ministry of Education | - | - | 9,034 |
| Teacher Salaries Grant Receivable | 69,540 | 52,864 | 43,830 |
| | <u>69,540</u> | <u>52,864</u> | <u>52,864</u> |
| Receivables from Exchange Transactions | - | - | - |
| Receivables from Non-Exchange Transactions | 69,540 | 52,864 | 52,864 |
| | <u>69,540</u> | <u>52,864</u> | <u>52,864</u> |

9. Inventories

| | 2022 | 2022 | 2021 |
|-----------------|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| School Uniforms | 4,545 | 6,943 | 6,943 |
| | <u>4,545</u> | <u>6,943</u> | <u>6,943</u> |

10. Investments

The School's investment activities are classified as follows:

| | 2022 | 2022 | 2021 |
|--------------------------|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 231,101 | 126,221 | 226,221 |

11. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|------------------------------------|------------------------------|-------------------------------------|---------------------------|------------------------------|-------------------------------------|---------------------------|
| 2022 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 57,944 | - | - | - | (2,648) | 55,296 |
| Furniture and Equipment | 146,534 | 18,986 | - | - | (24,960) | 140,559 |
| Information and Communication | 21,309 | 495 | - | - | (7,034) | 14,769 |
| Leased Equipment | 816 | 8,295 | - | - | (3,553) | 5,558 |
| Library Resources | 6,743 | 1,038 | (429) | - | (919) | 6,433 |
| Balance at 31 December 2022 | <u>233,343</u> | <u>28,814</u> | <u>(429)</u> | <u>-</u> | <u>(39,114)</u> | <u>222,615</u> |
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2,021 |
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 105,906 | (50,610) | 55,296 | 105,906 | (47,963) | 57,944 |
| Furniture and Equipment | 353,892 | (213,333) | 140,559 | 334,906 | (188,373) | 146,534 |
| Information and Communication | 227,989 | (213,220) | 14,769 | 227,494 | (206,186) | 21,308 |
| Leased Equipment | 36,165 | (30,607) | 5,558 | 27,869 | (27,053) | 816 |
| Library Resources | 29,721 | (23,288) | 6,433 | 30,637 | (23,895) | 6,743 |
| Balance at 31 December | <u>753,673</u> | <u>(531,058)</u> | <u>222,615</u> | <u>726,813</u> | <u>(493,470)</u> | <u>233,343</u> |

12. Accounts Payable

| | 2022 | 2022 | 2021 |
|---------------------------------------|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Creditors | 888 | 3,470 | 3,470 |
| Accruals | 9,873 | 11,891 | 11,891 |
| Employee Entitlements - salaries | 69,540 | 43,830 | 43,830 |
| Employee Entitlements - leave accrual | 1,630 | 1,281 | 1,281 |
| | <u>81,932</u> | <u>60,472</u> | <u>60,472</u> |
| Payables for Exchange Transactions | 81,932 | 60,472 | 60,472 |
| | <u>81,932</u> | <u>60,472</u> | <u>60,472</u> |

13. Provision for Cyclical Maintenance

| | 2022 | 2022 | 2021 |
|---|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Provision at the Start of the Year | 16,941 | 16,941 | 31,648 |
| Increase to the Provision During the Year | 24,354 | 5,000 | - |
| Adjustment to the Provision | - | - | (14,707) |
| Use of the Provision During the Year | - | - | - |
| Provision at the End of the Year | <u>41,295</u> | <u>21,941</u> | <u>16,941</u> |
| Cyclical Maintenance - Current | - | 5,000 | - |
| Cyclical Maintenance - Term | 41,295 | 16,941 | 16,941 |
| | <u>41,295</u> | <u>21,941</u> | <u>16,941</u> |

14. Finance Lease Liability

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

| | 2022 | 2022 | 2021 |
|--|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| No Later than One Year | 2,847 | - | - |
| Later than One Year and no Later than Five Years | 2,156 | - | - |
| Later than Five Years | - | - | - |
| | <u>5,002</u> | <u>-</u> | <u>-</u> |

15. 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.

16. Remuneration

Key management personnel compensation

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

| | 2022 Actual \$ | 2021 Actual \$ |
|---|-------------------------------|-------------------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,345 | 3,970 |
| <i>Leadership Team</i> | | |
| Remuneration | 125,848 | 217,160 |
| Full-time equivalent members | 2.00 | 2.10 |
| Total key management personnel remuneration | 129,193 | 221,130 |

There are 5 members of the Board excluding the Principal. The Board had held full meetings of the Board in the year.

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

| | 2022 Actual \$000 | 2021 Actual \$000 |
|--|----------------------------------|----------------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 110-120 | 30-40 |
| Benefits and Other Emoluments | 0-5 | 0-5 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2022 FTE Number | 2021 FTE Number |
|-------------------------------|----------------------------|----------------------------|
| 100 - 110 | 1.00 | 1.00 |
| | 1.00 | 1.00 |

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

17. Funds Held for Capital Works Projects

There are no Capital Works Projects as at 31 December 2022

| | 2021 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|-----------------------------|------------------|------------------------|-------------------------|----------------|---|------------------------|
| Sewage Pump Project | <i>Completed</i> | - | 10,987 | (11,470) | 483 | - |
| Outdoor Learning Area (SIP) | <i>Completed</i> | - | 5,894 | (5,894) | - | - |
| | | | | | | - |
| Totals | | - | 16,881 | (17,364) | 483 | - |

18. Contingencies

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this washup in its financial statements. The wash up is expected to be completed in July 2023.

(Contingent liabilities and assets at **31 December 2021**: nil).

Holidays Act Compliance - schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2022, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contracts.

(As at 31 December 2021 the Board has entered into a contract with Rukuwai Construction to complete a Classroom Refurbishment. This will be funded by the Ministry of Education.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022

(Operating Commitments at 31 December 2021: Nil)

20. 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.

21. Financial Instruments

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

Loans and receivables

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|-----------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 79,326 | 39,734 | 48,114 |
| Receivables | 69,540 | 52,864 | 52,864 |
| Investments | 231,101 | - | 211,049 |
| Total Loans and Receivables | <u>379,968</u> | <u>92,598</u> | <u>312,027</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|---------------|---------------|---------------|
| Payables | 81,932 | 60,472 | 60,472 |
| Finance Leases | 5,003 | - | 6,829 |
| Total Financial Liabilities Measured at Amortised Cost | <u>86,933</u> | <u>60,472</u> | <u>67,301</u> |

22. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

23. 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 Brookby School's Financial statements For the year ended 31 December 2022

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, 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 2022;
 - 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 2023. 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 school 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, compliance with good employer requirements 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 Brookby School.

A handwritten signature in blue ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



BROOKBY PRIMARY SCHOOL

End-Year 2022

Judgements in relation to expected curriculum level in relation to End-Year Expectation Curriculum Levels

Disrupted school-based teaching and learning opportunities over the past 3 years have significantly impacted the ability to gain traction for many of our students, particularly those students who need extra support. Those students below Year 4, have never had a "normal" year at school and this can be seen in their data across the board.

Our data follows similar downward trends seen across New Zealand and within the Kahui Ako since COVID arrives, however when looking at the Kāhau Ako writing data recently shared, our results are higher in the captured year groups than the other schools.

We have also had a number of new students this year arriving from other schools at very low levels - 2 in Year 2, 1 in Year 3, 2 in Year 5 and 1 in Year 7 (6 in total).

We have 12 students with identified learning needs. These students, even with extensive support will find it difficult to achieve at their expected levels. We are working hard to support them to make progress through a range of strategies.

Year 2 - 3 students total - 1 student Health Needs (F), 1 student with dyslexic traits (M) and 1 student with range of undiagnosed needs (awaiting assessment) (M)

Year 3 - 2 students total - 1 student with dyslexic traits (F), 1 student new to school (M)

Year 4 - 1 student total - 1 student with HHN (F) and receiving tier 2 support

Year 5 - 3 students total - 2 students with dyslexic diagnosis (M) (one of which is receiving ICS funding), 1 with dyslexic traits (F), 1 student with undiagnosed needs (new to school, in the process of gathering data) (M)

Year 6 - 2 students total - 2 students with extra learning needs and receiving tier 2 support. (1F, 1M)

Year 7 - 1 student total - 1 student qualifying for ICS funding with a range of needs, including dyslexic tendencies. (F)

Year 8 - N/A

Reading

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|--------|----------------------|-------------------|----------------------|-----------------|
| Year 2 | 4 | 14 | 0 | 14/ 18 = 77% |
| Year 3 | 0 | 12 | 6 | 18 / 18 = 100% |
| Year 4 | 0 | 7 | 3 | 10 / 10 = 100% |
| Year 5 | 6 | 5 | 5 | 10 / 16 = 62.5% |
| Year 6 | 4 | 5 | 1 | 6 / 10 = 60% |
| Year 7 | 2 | 3 | 6 | 9 / 11 = 81% |
| Year 8 | 0 | 9 | 2 | 11 / 11 = 100% |
| Totals | 16 | 55 | 23 | 78 / 94 = 83 % |

■ Mid year expected level
■ End of year expected level

Brookby Expected Curriculum Levels - Reading

| NZC Levels | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | | Year 6 | | Year 7 | | Year 8 | |
|------------|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End |
| 60+ | | | | | | | | | | | | | | | | |
| 4A | | | | | | | | | | | | | | 1 | 2 | 3 |
| 4B | | | | | | | | | | | | | 3 | 4 | 5 | 6 |
| 4C | | | | | | | | | | | | 1 | 2 | 3 | 4 | 5 |
| 3A | | | | | | | | | | | | | | | | |
| 3B | | | | | | | | | | | | | | | | |
| 2A | | | | | | | | | | | | | | | | |
| 2B | | | | | | | | | | | | | | | | |
| 2C | | | | | | | | | | | | | | | | |
| 1A | | | | | | | | | | | | | | | | |
| 1B | | | | | | | | | | | | | | | | |
| 1C | | | | | | | | | | | | | | | | |
| 1D | | | | | | | | | | | | | | | | |
| 1E | | | | | | | | | | | | | | | | |
| 1F | | | | | | | | | | | | | | | | |
| 1G | | | | | | | | | | | | | | | | |
| 1H | | | | | | | | | | | | | | | | |
| 1I | | | | | | | | | | | | | | | | |
| 1J | | | | | | | | | | | | | | | | |
| 1K | | | | | | | | | | | | | | | | |
| 1L | | | | | | | | | | | | | | | | |
| 1M | | | | | | | | | | | | | | | | |
| 1N | | | | | | | | | | | | | | | | |
| 1O | | | | | | | | | | | | | | | | |
| 1P | | | | | | | | | | | | | | | | |
| 1Q | | | | | | | | | | | | | | | | |
| 1R | | | | | | | | | | | | | | | | |
| 1S | | | | | | | | | | | | | | | | |
| 1T | | | | | | | | | | | | | | | | |
| 1U | | | | | | | | | | | | | | | | |
| 1V | | | | | | | | | | | | | | | | |
| 1W | | | | | | | | | | | | | | | | |
| 1X | | | | | | | | | | | | | | | | |
| 1Y | | | | | | | | | | | | | | | | |
| 1Z | | | | | | | | | | | | | | | | |

There are 92 students we can compare mid and end of year data for. 81 of these students made a sub-level of progress in the second half of the year. 14 of these students made accelerated progress (at least 2 sub-levels).

17 more students across the school have moved into the above-expected curriculum level area across the school.

There are 16 students who are below curriculum expectation in Reading at the end of 2022. Of these students, 13 made at least 1 sub-level of progress over the 2nd half of the year.

Further Information

2022 EOY = 78/94 students (83%) At or Above expected curriculum level

2021 EOY = 71/92 students (77%) At or Above expected curriculum level

2020 EOY = 97/113 students (86%) At or Above expected curriculum level

2019 EOY = 117/131 students (89%) At or Above expected curriculum level

16/94 (17%) students below in 2022

21/92 (23%) students below in 2021

16/113 (14%) students below in 2020

14/131 (11%) students below in 2019

Writing

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|--------|----------------------|-------------------|----------------------|-----------------|
| Year 2 | 6 | 12 | 0 | 12 / 18 = 67% |
| Year 3 | 2 | 13 | 3 | 16 / 18 = 89% |
| Year 4 | 0 | 10 | 0 | 10 / 10 = 100% |
| Year 5 | 6 | 9 | 1 | 10 / 16 = 62.5% |
| Year 6 | 3 | 6 | 1 | 7 / 10 = 70% |
| Year 7 | 2 | 4 | 5 | 9 / 11 = 82% |
| Year 8 | 0 | 6 | 5 | 11 / 11 = 100% |
| Totals | 19 | 60 | 15 | 75 / 94 = 80% |

Brookby Expected Curriculum Levels - Writing

| NZC Levels | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | | Year 6 | | Year 7 | | Year 8 | | |
|------------|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|---|
| | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | |
| 5B+ | | | | | | | | | | | | | | | | 3 | 6 |
| 4A | | | | | | | | | | | | | | 2 | 1 | 7 | 3 |
| 4P | | | | | | | | | | | | | 2 | 1 | 3 | 5 | |
| 4B | | | | | | | | | | | | 1 | 3 | 4 | 3 | | |
| 3A | | | | | | | | | | | 1 | 3 | 3 | 1 | | | |
| 3P | | | | | | | | | 1 | 3 | 1 | 3 | | | | | |
| 3B | | | | | | 1 | | | | 5 | 5 | 3 | | | | | |
| 2A | | | | | | | 3 | 7 | 1 | 2 | 2 | | | | | | |
| 2P | | | | | | 2 | 1 | 3 | 2 | | | | 1 | | | | |
| 2B | | | | | | 3 | 13 | 3 | | 1 | 2 | | | 1 | | | |
| 1A | | | | 1 | 1 | 2 | 2 | | | 1 | | | | | | | |
| 1P | | | | 1 | 1 | 4 | | | | 2 | 2 | | | | | | |
| 1B | | | | 1 | 1 | | | | | | | | | | | | |
| Pre-1B | | | | 3 | 1 | | | | | | | | | | | | |

There are 92 students we can compare mid and end of year data for. 75 of these students made a sub-level of progress in the second half of the year. 9 of these students made accelerated progress (at least 2 sub-levels).

10 more students across the school have moved into the above-expected curriculum level area across the school.

There are 19 students who are below curriculum expectation in Writing at the end of 2022. Of these students, 10 made at least 1 sub-level of progress over the 2nd half of the year.

Further Information

2022 EOY = 75/94 students (80%) At or Above expected curriculum level

2021 EOY = 67/92 students (73%) At or Above expected curriculum level

2020 EOY = 100/113 students (88%) At or Above expected curriculum level

2019 EOY = 97/129 students (75%) At or Above expected curriculum level

19/94 (20%) students below in 2022

25/92 (27%) students below in 2021

13 (13%) students below in 2020

32 (25%) students below in 2019

Mathematics

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|--------|----------------------|-------------------|----------------------|----------------|
| Year 2 | 3 | 12 | 3 | 15 / 18 = 83% |
| Year 3 | 0 | 12 | 6 | 18 / 18 = 100% |
| Year 4 | 1 | 8 | 1 | 9 / 10 = 90% |
| Year 5 | 6 | 6 | 4 | 10 / 16 = 62% |
| Year 6 | 4 | 6 | 0 | 6 / 10 = 60% |
| Year 7 | 4 | 3 | 3 | 6 / 10 = 60% |
| Year 8 | 0 | 5 | 7 | 12 / 12 = 100% |
| Totals | 18 | 52 | 24 | 76 / 94 = 81% |

Brookby Expected Curriculum Levels - Maths

| |
|----------------------------|
| Mid year expected level: |
| End of year expected level |

| NZC Levels | Maths Levels | Year 1 | | Year 2 | | Year 3 | | Year 4 | | Year 5 | | Year 6 | | Year 7 | | Year 8 | |
|------------|---------------|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| | | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End | Mid | End |
| 5B+ | | | | | | | | | | | | | | 1 | 1 | 2 | 7 |
| 4A | Stage 7 | | | | | | | | | | | | | | | 6 | 2 |
| 4P | | | | | | | | | | | | | | 1 | 2 | 2 | 3 |
| 4B | Early Stage 7 | | | | | | | | | 1 | | | | 2 | 3 | 1 | |
| 3A | Stage 6 | | | | | | | | 1 | 1 | | 4 | 2 | 3 | 2 | | |
| 3P | | | | | | | | | 1 | 2 | | 4 | 2 | 4 | 2 | | |
| 3B | Early Stage 6 | | | | | 1 | | 1 | 1 | 6 | 4 | 4 | | | | | |
| 2A | Stage 5 | | | | | | | 5 | 6 | 3 | 4 | | | | | | |
| 2P | | | | | | | | | | | | | | | | | |
| 2B | Early Stage 5 | | | 3 | 4 | 12 | 5 | 1 | | 2 | | | | | | | |
| 1A | Stage 4 | | | | 6 | 11 | | | | 2 | | | | | | | |
| 1P | Stage 3 | | | 2 | 6 | 1 | | | | 1 | 1 | | | | | | |
| 1B | Stage 2 | | | 7 | 3 | | | | | | | | | | | | |
| Pre 1B | Stage 1 | | | 3 | | | | | | | | | | | | | |

There are 92 students we can compare mid and end of year data for. 80 of these students made a sub-level of progress in the second half of the year. 15 of these students made accelerated progress (at least 2 sub-levels).

18 more students across the school have moved into the above-expected curriculum level area across the school.

There are 18 students who are below curriculum expectation in Maths at the end of 2022. Of these students, 11 made at least 1 sub-level of progress over the 2nd half of the year.

Further Information

2022 EOY = 76/94 (81%) At or Above expected curriculum level

2021 EOY = 76/92 students (82%) At or Above expected curriculum level

2020 EOY = 100/113 students (88%) At or Above expected curriculum level

2019 EOY = 94/123 students (75%) At or Above expected curriculum level

18 (19%) students below in 2022

16 (18%) students below in 2021

13 (12%) students below in 2020

29 (25%) students below in 2019

2022 End Year – 33 students identified as Māori at

Brookby

Only Y2+ are represented in this data, which is a total of 23 students.

| 2022 | Below | At | Above | AT / ABOVE |
|----------------|-------------------|--------------------|-------------------|-------------------|
| Writing | 1/23 = 4% | 18/23 = 78% | 4/23 = 17% | 22/23 = 96% |
| Reading | 3/23 = 13% | 14/23 = 61% | 6/23 = 26% | 20/23=87% |
| Maths | 3/23 = 13% | 14/23 = 61% | 6/23 = 26% | 20/23=87% |

2022 End OF Year – 14 students identified as Pasifika at

Brookby

Only Y2+ are represented in this data, which is a total of 9 students.

| 2022 | Below | At | Above | AT / ABOVE |
|----------------|------------------|------------------|------------------|-------------------|
| Writing | 2/9 = 22% | 3/9 = 33% | 4/9 = 44% | 7/9 = 77% |
| Reading | 2/9 = 22% | 5/9 = 55% | 2/9 = 22% | 7/9 = 77% |
| Maths | 2/9 = 22% | 4/9 = 44% | 3/9 = 33% | 7/9 = 55% |

2022 EOY Data - 57 male students at Brookby

Only Y2+ are represented in this data, which is a total of 46 students.

| 2022 | Below | At | Above | AT / ABOVE |
|---------|--------------------|--------------------|--------------------|--------------------|
| Writing | 13/46 = 28% | 26/46 = 57% | 7/46 = 15% | 33/46 = 72% |
| Reading | 10/46 = 22% | 23/46 = 50% | 13/46 = 28% | 36/46 = 78% |
| Maths | 6/46 = 13% | 24/46 = 52% | 16/46 = 35% | 40/46 = 87% |

2022 EOY Data - 58 female students at Brookby


Only Y2+ are represented in this data, which is a total of 42 students.

| 2022 | Below | At | Above | AT / ABOVE |
|---------|--------------------|--------------------|-------------------|--------------------|
| Writing | 6/42 = 14% | 32/42 = 76% | 4/42 = 10% | 36/42 = 86% |
| Reading | 6/42 = 14% | 29/42 = 69% | 7/42 = 17% | 36/42 = 86% |
| Maths | 12/42 = 29% | 25/42 = 60% | 5/42 = 11% | 27/42 = 64% |

Next Steps


- School wide discussion of data and development of next steps.
- Target students identified within each class with targeted actions recorded in target student docs and within planning.
- SENCO to support teachers with target groups and needs.
- Staff unpacking data and digging deeper into this. Selecting target students based on data.
- Staff meeting and discussion focussed on target students and sharing strategies we could/will use.
- Staff developing an understanding of needs and strategies for those with special learning needs along with SENCO.
- Use of teacher aides within classes and with specialist programmes.
- Sharing strategies and ideas with staff to share/get ideas.
- Discussed effective resources that enhance achievement.
- Revisit target students every week 7, sharing as a staff.
- 2023 Year 7/8 girls maths and Y3 specific target groups. PLD and support targeted for these students and teachers.

Brookby Strategic Plan Review 2022

|  <h2 style="margin: 0;">Annual Plan 2022</h2> <p style="margin: 0;">Quality teaching and learning</p> | | | |
|--|--|--|---|
| Initiative | Action | Responsibility | Indicators of progress |
| Ensure success for our Maori Learners | Working alongside Marlon (Auckland Uni PLD facilitator) to grow Cultural Capabilities Fortnightly Te Reo/Tikanga Lessons with Marlon Authentic Implementation of Tikanga o te Waitangi Each teacher to identify their Māori learners <ul style="list-style-type: none"> • Their cultural backgrounds • Curriculum levels • Progress over time | All staff DP lead Term 1 to 4 | Staff have identified Māori learners and identified needs and strengths (priority learners) Teachers integrating Te Reo/Tikanga practices learned through lessons with Marlon, in the classroom as a norm. Development of the MASM plan Learn and use MHI authentically. Developing cohesive overview of expectations across the school/curriculum to add to our SLPS |
| Accelerate learning for all | Development and implementation of support programmes to cater for the diverse needs of our students (Phonics Programme, TA support) 2022 Target Areas - 80% of students achieving at or above curriculum expectations in Reading, Writing and Mathematics Use of digital technologies to enhance learning Focus on differentiation across the core subjects (Reading, Writing, Mathematics) | SENCO All staff Term 1 to 4 | Accelerated progress made by learners in these groups 80% achievement or above Students confident to use digital tools to support their own learning (student/teacher voice) Through the Professional Growth Cycle with expectations of planning showing differentiation and observations of lessons. |
| Develop GROWTH coaching as a 'way of being' | Use of Growth Model to inquire into teaching practice to improve learning outcomes. (linked to Professional Growth Cycle) Facilitation and in class support by the Education Group to enhance understanding of effective observations related to the Professional Growth Cycle Training of Student Peer Coaches (students coaching students) | Wayne Wayne Wayne/James | Use of the coaching Matrix to evaluate progress Observations regular and ongoing Professional Growth Cycle implemented Student voice and student coaching matrix used to evaluate progress |


| Quality teaching and learning | | |
|---------------------------------------|---|--|
| Initiative | Mid Year (June 2022) | End of Year (Dec 2022) |
| Ensure success for our Maori learners | <ul style="list-style-type: none"> - Junior and Senior Kapa Haka relaunched with assistance regarding tikanga, te reo and te ao Māori from Taka. - Fortnightly sessions with Marian (Professional learning) - Phrases from Te Reo lessons taken back into classrooms. - Having high expectations of Māori learners and instilling a sense of confidence in their ability and sense of self as Māori | <ul style="list-style-type: none"> ● Regular sessions with Marian continued ● Maori learners identified and shown in EOY data review. ● Kapa Haka (both junior and senior) opened prizegiving. ● MASM & overview of expectations development began with support of Marian. To be continued in 2023. |
| Accelerate learning for all | <ul style="list-style-type: none"> - Room 2/3 including regular phonics within the daily programme. - Room 2/3 using some structured literacy resources to support the programme. - Room 1, 4 and 5 teaching from 'The Code'. - TAide support targeted to specific children and needs in collaboration with SENCO, LSC and classroom teacher. | <ul style="list-style-type: none"> ● SENCO developing relationships with whanau to support students. ● Reading recovery, oral language programmes and teacher aide support were reviewed and organised with SENCO and support staff. ● Differentiation shown in planning and seen during walk throughs and by ERO |

| | | |
|---|---|--|
| | <ul style="list-style-type: none"> - Extension of gifted writers through writing competitions, higher level writing tasks and authentic contexts - Extension of gifted mathematics learners and access to competitions such as ECCS Mathex - Keeping the learning loud so children know what they are learning or what their next steps are. - Developing Growth cycle model within staff meetings (with external support). | |
| Develop GROWTH coaching as a 'way of being' | <ul style="list-style-type: none"> - Senior students being trained as GROWTH Coaching Leaders who will then work across the school with students to achieve learning goals - Staff GROWTH Coaching used regularly to reflect upon and improve practice - Staff becoming more confident in the coaching way of being. | Staff continued to use GROWTH coaching across the second half of the year. |

|  <h1 style="margin: 0;">Annual Plan 2022</h1> <h2 style="margin: 0;">Nurture A Learning Community</h2> | | | |
|--|---|----------------|---|
| Initiative | Action | Responsibility | Indicators of progress |
| Empower whānau to actively support learning | <p>Teachers will continue to develop moderation practice to clearly understand curriculum levels when completing OTJS</p> <p>Consolidate Brookby Learning Pathways so that students can articulate their goals and their next steps</p> <p>Student agency to support whānau understanding of BLP goals/next steps</p> <p>Embed student tracking system using BLPS</p> | Wayne/DP | <p>Teachers use a range of evidence to moderate and to decide on student OTJS</p> <p>Students able to use Brookby Learning Pathways to understand their goals and next learning steps.</p> <p>BLPS evident in teaching, planning and assessment documents</p> |
| Strong Home-School partnership | <p>Whānau/Staff confidently using Seesaw school-wide</p> <p>Provide opportunities for community to reconnect</p> <p>Embed of Tūranga Programme in the Junior school</p> <p>Build and maintain positive relationships with school and wider community; eg rest homes, local organisations, experts in our community</p> | Wayne/DP | <p>Families engaging in commenting on Seesaw posts</p> <p>Provide opportunities for Staff/student/parent hui to enable a clear understanding what their child is learning and their next learning steps</p> <p>Organise school community events to re-engage with the community after covid restrictions.</p> |

| Nurture a learning community | | |
|---|--|--|
| Initiative | Mid Year (June 2022) | End of Year |
| Empower whānau to actively support learning | <p>Supporting those learning from home due to illness.</p> <p>Tūranga is a home school partnership that supports children's learning and provides resources to support learning at home.</p> | <p>Those mentioned in Mid Year continued.</p> <p>Pathways used to support OTJ and facilitate discussions between teachers as a form of moderation.</p> <p>ERO noted students abilities to discuss their learning and next steps.</p> |

| | | |
|--------------------------------|--|--|
| Strong Home-School partnership | Using Seesaw to share learning and engage whānau. Using Seesaw and Google classroom to connect with those learning from home during illness. Tūranga home school partnership in Junior school is more reflective of our Brookby culture. Name change and changes to resources and the amount of formal assessment we collect, adding children's voice.. | Those mentioned in Mid Year continued. Whanau conferences were held and well attended. Next steps discussed. Grandparents day, prize giving, fathers day breakfast events held and were well attended. |
|--------------------------------|--|--|

|  <h1 style="margin: 0;">Annual Plan 2022</h1> <h2 style="margin: 0;">School culture and Environment</h2> | | | |
|---|---|---|---|
| Initiative | Action | Responsibility | Indicators of progress |
| Inspire the community to live the school vision and values | School-wide Implementation of PB4L Staff PLD facilitated by Karen Williams Implementation new values - termly focus on each value Shared understanding of language through school wide Matrices | PB4L team (Mel, Mellisa) + Wayne | Values explicitly taught - focussing on one per term Facilitator to provide feedback on effectiveness of Brookby PB4L programme Developing and implementing school wide and class matrix using PB4L language incorporating the values |
| Provide a high quality, inclusive and engaging curriculum | Further development of the play based programme for Years 0 - 4 Further development of Year 7/8 ARC programme Development of PE and sports programmes Develop/communicate to community Digital Technology Curriculum Re-establish Enviro group | Sherie/Mel James/Deanne (BOT funding) James DP Sherie | Teachers, student and community feedback Action plan in place, mid and end of year evaluation Evaluation of class programmes and sports provided Digital tech overview/expectations in place. Robust understanding of Digital Tech curriculum - implemented authentically across the class curriculum Enviro team proactive within the school |
| Hauora - Continue to develop understanding of Hauora and Wellbeing | Keep wellbeing at forefront of decisions - 10 meetings/after school commitments Teachers and students using mindfulness as a regular practice to support overall wellbeing PB4L programmes/language supports wellbeing of students School wide Pause Breathe Smile training across whole staff | DP Teachers Mellisa/Mel Bex | Teacher/student feedback on wellbeing (NZER wellbeing survey in Term 3) Students and staff can demonstrate, model, discuss the 5 dimensions of Te Whare Tapa Wha PB4L - recognising kindness/wellbeing of students through Brookby Te Ara tickets Staff/students using mindfulness regularly and authentically in the classroom to support |

| School culture and environment | | |
|---|---|---|
| Initiative | Mid Year (June 2022) | End of Year |
| Inspire the community to live the school vision and values | <ul style="list-style-type: none"> - Mana & Whanaungatanga launched and taught. Te Ara ticket draws happening each week with excitement across the school - Class and playground matrix running with student input around expectations - Staff working together to develop new values. - Including Values within reports, certificates etc to share language at home. | <ul style="list-style-type: none"> - Ako & Manaakitanga in terms 3 and 4 - Continued with mid year strategies. - Te Ara Brookby block linked to PB4L - PB4L Facilitator and Mel met online. She is pleased with the progress we continue to make. Signage was a goal and these have been commissioned for install over the holiday break. |
| Provide a high quality, inclusive and engaging curriculum | <ul style="list-style-type: none"> - ARC program continually reflected upon and improved depending on student needs and prior knowledge - Relaunched the Enviro Group and set up an enviro award for initiatives like saving power, worm bins, caring for the environment. - Development of PE and sports Program differentiated across years 1-8 - Progression of play-based learning framework linking to key comps across the classes through to Year 4. | <p>Enviro student leader position filled. Enviro leader and Sherie working with groups of students across the school. Enviro award given out at assemblies. PB4L Term 4 topic based on class/individual interests.</p> |
| Hauora - Continue to develop an understanding of Hauora and wellbeing | <ul style="list-style-type: none"> - TOD: Staff training for PBS - Main focus for Term 2 across the school with the explicit teaching of the 8 core lessons - To continue the PBS techniques and exercises daily in class - Integration of Hauora/PBS across curriculum areas, such as visual art, science etc - Acknowledging staff and support staff - Expressing gratitude - Celebrating success (student and staff) - House Meeting (Whanau Hui) weekly | <ul style="list-style-type: none"> - Consolidate lessons daily throughout the year - Leadership being mindful of workload and focussing on staff wellbeing when making decisions. - Health survey sent to whanau in term 4 |

KIWISPORT

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

In 2022 Brookby School received funding of \$1,668.52. The funding was spent on funding sports equipment.

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



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

| Reporting on the principles of being a Good Employer | |
|---|---|
| <p>How have you met your obligations to provide good and safe working conditions?</p> | <p>Brookby School has and is compliant with the following policies and procedures:</p> <p>Health and Safety including digital safety:</p> <ul style="list-style-type: none"> ● Up to date emergency procedures and plans and evacuation procedures ● Specific planning and processes for EOTC activities ● Duty of Care - see Policy and Registers ● Risk management procedure ● Health and Hygiene ● Hazard and injury register <p>Employment Policy</p> <p>Student behaviour management policy</p> <p>Worker engagement and participation</p> <p>Complaints Policy</p> <p>Wellbeing</p> <ul style="list-style-type: none"> ● Supportive and collegial work environment ● Access to EAP <p>Ongoing conversation with all staff and support form leadership where needed</p> <p>Induction for all new staff</p> |

| | |
|---|--|
| | Appointment panels are selected to ensure suitability of the person and no conflicts of interest |
| <p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? | <p>Aim to give effect to Te Tiriti o Waitangi in all processes</p> <p>Follow EEO principles</p> <p>Provide for school visits prior upon application and build relationships - Korero</p> <p>Offer the opportunity for whānau support at interviews, share pepeha and whakapapa links</p> <p>Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori - Follow Tikanga</p> <p>Include a Te Tiriti o Waitangi element in the employment questions</p> <p>Support with appropriate professional learning and culturally responsive development</p> |
| How have you enhanced the abilities of individual employees? | <p>Professional Growth Cycle - individual development and coaching opportunities</p> <p>Professional Development and Learning - Coaching and Mentoring within a school based system</p> <p>Varied professional learning and development programme</p> <p>Connection with development through the Kāhui Ako</p> <p>PLD opportunities available to all staff</p> |
| How are you recognising the employment requirements of women? | <p>Following the principles of EEO</p> <p>Conversations regarding return to work following parental leave</p> <p>Consider / facilitate flexible return to work plans following parental leave where possible</p> |
| How are you recognising the employment requirements of persons with disabilities? | <p>Through Health and Safety - ensuring that the school gives access to meet all staff and student needs</p> <p>Being open to adaptation as needed e.g. car parks, accessibility</p> <p>Support and voice as requested or needed (application form)</p> |

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies: