

BROOKBY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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: | nicn@brookby.school.nz |

Members of the Board of Trustees

| Name | Position | How Position Gained | Term Expires |
|------------------|-----------------|----------------------------|---------------------|
| Neil Wilson | Chair Person | Re-elected 2019 | June 2022 |
| Wayne Gillard | Principal | Appointed Sept 2020 | |
| Kerrie Blackmore | Parent Rep | Co-opted 2019 | June 2022 |
| John Ha | Parent Rep | Re-elected 2019 | June 2022 |
| Lucinda Frewin | Parent Rep | Elected 2019 | June 2022 |
| Adam Schlooz | Parent Rep | Elected 2019 | June 2022 |
| Miriam Smith | Parent Rep | Co-opted 2020 | June 2022 |
| Sherie Newman | Staff Rep | Elected 2020 | June 2022 |

Accountant / Service Provider: Gail Bond - Money Monitors

BROOKBY SCHOOL

Financial Statements - For the year ended 31 December 2021

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Brookby School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 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

Wayne Gillard

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

10/2/23

Date:

10/02/2023

Date:

Brookby 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 | 1,055,494 | 1,014,126 | 1,139,609 |
| Locally Raised Funds | 3 | 90,318 | 125,200 | 74,208 |
| Interest Earned | | 2,065 | 2,000 | 6,666 |
| | | <u>1,147,877</u> | <u>1,141,326</u> | <u>1,220,483</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 42,687 | 41,400 | 18,844 |
| Learning Resources | 4 | 763,977 | 731,357 | 794,067 |
| Administration | 5 | 87,190 | 80,755 | 98,512 |
| Property | 6 | 215,165 | 256,008 | 293,586 |
| Depreciation | 7 | 46,119 | 30,000 | 46,820 |
| | | <u>1,155,138</u> | <u>1,139,520</u> | <u>1,251,830</u> |
| Net Surplus / (Deficit) | | (7,261) | 1,806 | (31,346) |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u>(7,261)</u> | <u>1,806</u> | <u>(31,346)</u> |

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 2021

| | Actual 2021 \$ | Budget (Unaudited) 2021 \$ | Actual 2020 \$ |
|------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | 485,923 | 493,208 | 515,394 |
| Total comprehensive revenue and expense for the year | (7,261) | 1,806 | (31,346) |
| Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant | 4,575 | - | 1,875 |
| Equity at 31 December | 483,236 | 495,014 | 485,923 |
| Retained Earnings | 483,236 | 495,014 | 485,923 |
| Reserves | - | - | - |
| Equity at 31 December | 483,236 | 495,014 | 485,923 |

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 2021

| | Notes | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|-------------------------------------------|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 48,114 | 80,543 | 18,737 |
| Accounts Receivable | 9 | 52,864 | 69,299 | 62,015 |
| GST Receivable | | 5,366 | 4,429 | 4,429 |
| Prepayments | | 6,714 | 7,021 | 7,021 |
| Inventories | 10 | 6,943 | 8,085 | 8,085 |
| Investments | 12 | 226,221 | 124,219 | 224,219 |
| | | <u>346,222</u> | <u>293,596</u> | <u>324,506</u> |
| Current Liabilities | | | | |
| Accounts Payable | 13 | 60,472 | 51,735 | 51,735 |
| Provision for Cyclical Maintenance | 14 | 18,917 | 17,535 | 17,535 |
| Finance Lease Liability - Current Portion | 17 | - | 8,768 | 8,768 |
| Funds held for Capital Works Projects | 19 | - | - | - |
| | | <u>79,389</u> | <u>78,038</u> | <u>78,038</u> |
| Working Capital Surplus/(Deficit) | | 266,834 | 215,558 | 246,469 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 233,343 | 293,568 | 253,568 |
| | | <u>233,343</u> | <u>293,568</u> | <u>253,568</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 16,941 | 14,113 | 14,113 |
| Finance Lease Liability | 17 | - | - | - |
| | | <u>16,941</u> | <u>14,113</u> | <u>14,113</u> |
| Net Assets | | <u>483,236</u> | <u>495,014</u> | <u>485,923</u> |
| Equity | | <u>483,236</u> | <u>495,014</u> | <u>485,923</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 2021

| | 2021 | 2021 | 2020 |
|-------------------------------------------------------------|---------------|-----------------------------|-----------------|
| Note | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Cash flows from Operating Activities | | | |
| Government Grants | 269,894 | 250,303 | 265,935 |
| Locally Raised Funds | 97,603 | 125,200 | 74,208 |
| Goods and Services Tax (net) | (937) | (0) | 8,870 |
| Payments to Employees | (146,487) | (156,824) | (131,063) |
| Payments to Suppliers | (157,982) | (212,279) | (281,010) |
| Interest Paid | (1,209) | - | - |
| Interest Received | 2,065 | 2,000 | 7,132 |
| Net cash from / (to) the Operating Activities | 62,948 | 8,400 | (55,929) |
| Cash flows from Investing Activities | | | |
| Proceeds from Sale of PPE (and Intangibles) | - | 21,002 | - |
| Purchase of PPE (and Intangibles) | (25,894) | (51,001) | (55,638) |
| Purchase of Investments | (2,002) | - | 53,883 |
| Proceeds from Sale of Investments | - | - | - |
| Net cash from / (to) the Investing Activities | (27,896) | (29,999) | (1,755) |
| Cash flows from Financing Activities | | | |
| Furniture and Equipment Grant | 2,700 | - | 1,875 |
| Finance Lease Payments | (8,375) | - | - |
| Funds held for Capital Works | - | - | 27,337 |
| Net cash from Financing Activities | (5,675) | - | 29,212 |
| Net increase/(decrease) in cash and cash equivalents | 29,376 | (21,599) | (28,472) |
| Cash and cash equivalents at the beginning of the year | 8 | 18,737 | 102,142 |
| Cash and cash equivalents at the end of the year | 8 | 48,114 | 80,543 |

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 2021

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

i) 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 |

l) 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.

m) 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.

n) 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.

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services In Kind

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

2. Government Grants

| | 2021 | 2021 | 2020 |
|----------------------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Operational grants | 227,837 | 211,917 | 237,469 |
| Teachers' salaries grants | 631,746 | 590,958 | 678,162 |
| Use of Land and Buildings grants | 141,796 | 172,865 | 186,470 |
| Other MoE Grants | 54,115 | 38,386 | 44,793 |
| | <u>1,055,494</u> | <u>1,014,126</u> | <u>1,139,609</u> |

3. Locally Raised Funds

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

| | 2021 | 2021 | 2020 |
|--------------------------------------------------|---------------|----------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Revenue | | | |
| Donations & Bequests | 20,107 | 46,000 | 21,014 |
| Fundraising & Community Grants | 47,910 | 34,200 | 33,540 |
| Trading | 10,760 | 10,500 | 10,581 |
| Activities | 11,541 | 34,500 | 9,073 |
| | <u>90,318</u> | <u>125,200</u> | <u>74,208</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 12,957 | 22,500 | 6,494 |
| Trading | 9,821 | 9,000 | 3,111 |
| Fundraising & Community Grant Costs | 19,909 | 9,900 | 9,238 |
| | <u>42,687</u> | <u>41,400</u> | <u>18,844</u> |
| <i>Surplus for the year Locally Raised Funds</i> | <u>47,631</u> | <u>83,800</u> | <u>55,364</u> |

4. Learning Resources

| | 2021 | 2021 | 2020 |
|------------------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Curricular | 14,905 | 19,150 | 23,558 |
| Information and communication technology | 2,339 | 100 | 2,090 |
| Extra-curricular activities | - | - | - |
| Library resources | 1,885 | 2,050 | 3,121 |
| Employee benefits - salaries | 737,073 | 696,657 | 756,520 |
| Staff development | 7,776 | 13,400 | 8,779 |
| | <u>763,977</u> | <u>731,357</u> | <u>794,067</u> |

5. Administration

| | 2021 | 2021 | 2020 |
|------------------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fee | 4,750 | 4,580 | 4,581 |
| Board of Trustees Fees | 3,970 | 4,500 | 4,155 |
| Board of Trustees Expenses | 3,256 | 1,100 | 20,089 |
| Communication | 2,530 | 1,750 | 1,844 |
| Consumables | 4,965 | 6,500 | 5,694 |
| Other | 12,248 | 9,200 | 7,724 |
| Employee Benefits - Salaries | 39,752 | 37,125 | 38,678 |
| Insurance | 3,718 | 4,000 | 3,747 |
| Service Providers, Contractors and Consultancy | 12,000 | 12,000 | 12,000 |
| | <u>87,190</u> | <u>80,755</u> | <u>98,512</u> |

6. Property

| | 2021 | 2021 | 2020 |
|-------------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 20,995 | 22,490 | 24,645 |
| Cyclical Maintenance Provision | 5,419 | 5,282 | 2,090 |
| Grounds | 12,350 | 9,500 | 32,377 |
| Heat, Light and Water | 8,651 | 11,938 | 8,923 |
| Repairs and Maintenance | 9,878 | 17,433 | 21,810 |
| Use of Land and Buildings | 141,796 | 172,865 | 186,470 |
| Security | 1,932 | 2,500 | 2,765 |
| Employee Benefits - Salaries | 14,145 | 14,000 | 14,508 |
| | <u>215,165</u> | <u>256,008</u> | <u>293,586</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. Depreciation

| | 2021 | 2021 | 2020 |
|------------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Buildings - School | 2,648 | 2,000 | 2,531 |
| Furniture and Equipment | 26,299 | 20,000 | 26,165 |
| Information and Communication Technology | 7,337 | 3,000 | 8,100 |
| Leased Equipment | 8,872 | 4,000 | 9,197 |
| Library Resources | 963 | 1,000 | 828 |
| | <u>46,119</u> | <u>30,000</u> | <u>46,820</u> |

8. Cash and Cash Equivalents

| | 2021 | 2021 | 2020 |
|--------------------------------------------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash on Hand | 100 | 100 | 100 |
| Bank Accounts | 48,014 | 80,443 | 18,637 |
| Bank Call Account | - | - | - |
| Net cash and cash equivalents and bank overdraft for Cash Flow Statement | <u>48,114</u> | <u>80,543</u> | <u>18,737</u> |

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

9. Accounts Receivable

| | 2021 | 2021 | 2020 |
|--------------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables from the Ministry of Education | 9,034 | 24,097 | 16,813 |
| Teacher Salaries Grant Receivable | 43,830 | 45,202 | 45,202 |
| | <u>52,864</u> | <u>69,299</u> | <u>62,015</u> |
| Receivables from Exchange Transactions | - | - | - |
| Receivables from Non-Exchange Transactions | 52,864 | 69,299 | 62,015 |
| | <u>52,864</u> | <u>69,299</u> | <u>62,015</u> |

10. Inventories

| | 2021 | 2021 | 2020 |
|-----------------|--------------|--------------|--------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| School Uniforms | 6,943 | 8,085 | 8,085 |
| | <u>6,943</u> | <u>8,085</u> | <u>8,085</u> |

13. Investments

The School's investment activities are classified as follows:

| | 2021 | 2021 | 2020 |
|--------------------------|---------|-------------|---------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 226,221 | 124,219 | 224,219 |

12. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|------------------------------------|--------------------------|---------------|-------------|------------|-----------------|----------------|
| 2021 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 60,591 | - | - | - | (2,648) | 57,944 |
| Furniture and Equipment | 155,435 | 17,398 | - | - | (26,299) | 146,534 |
| Inf. and Com. Technology | 22,060 | 6,586 | - | - | (7,337) | 21,308 |
| Leased Equipment | 9,688 | - | - | - | (8,872) | 816 |
| Library Resources | 5,795 | 1,962 | (51) | - | (963) | 6,743 |
| Balance at 31 December 2021 | 253,568 | 25,945 | (51) | - | (46,119) | 233,343 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|------------------------------------|----------------------|-----------------------------|-------------------|
| 2021 | \$ | \$ | \$ |
| Buildings | 105,906 | (47,963) | 57,944 |
| Furniture and Equipment | 334,906 | (188,373) | 146,534 |
| Inf. and Comm. Technology | 227,494 | (206,186) | 21,308 |
| Leased Equipment | 27,869 | (27,053) | 816 |
| Library Resources | 30,637 | (23,895) | 6,743 |
| Balance at 31 December 2021 | 726,813 | (493,470) | 233,343 |

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|------------------------------------|--------------------------|---------------|----------------|------------|-----------------|----------------|
| 2020 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 57,122 | 6,000 | - | - | (2,531) | 60,591 |
| Furniture and Equipment | 138,017 | 43,583 | - | - | (26,165) | 155,435 |
| Inf. and Comm. Technology | 23,398 | 6,762 | - | - | (8,100) | 22,059 |
| Leased Equipment | 18,885 | - | - | - | (9,197) | 9,688 |
| Library Resources | 7,330 | 619 | (1,326) | - | (828) | 5,795 |
| Balance at 31 December 2020 | 244,751 | 56,965 | (1,326) | - | (46,820) | 253,568 |

Accumulated Depreciation

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|------------------------------------------|----------------------|-----------------------------|-------------------|
| 2020 | \$ | \$ | \$ |
| Buildings | 105,906 | (45,315) | 60,591 |
| Furniture and Equipment | 317,509 | (162,074) | 155,435 |
| Information and Communication Technology | 220,908 | (198,849) | 22,059 |
| Leased Equipment | 27,869 | (18,181) | 9,688 |
| Library Resources | 28,930 | (23,134) | 5,795 |
| Balance at 31 December 2020 | 701,122 | (447,553) | 253,568 |

13. Accounts Payable

| | 2021 | 2021 | 2020 |
|---------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Creditors | 3,470 | 903 | 903 |
| Accruals | 11,891 | 4,580 | 5,875 |
| Employee Entitlements - salaries | 43,830 | 45,202 | 45,202 |
| Employee Entitlements - leave accrual | 1,281 | 1,050 | 1,050 |
| | <u>60,472</u> | <u>51,735</u> | <u>53,031</u> |
| Payables for Exchange Transactions | 60,472 | 51,735 | 53,031 |
| | <u>60,472</u> | <u>51,735</u> | <u>53,031</u> |

14. Provision for Cyclical Maintenance

| | 2021 | 2021 | 2020 |
|-------------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Provision at the Start of the Year | 31,648 | 31,648 | 29,558 |
| Increase to the Provision During the Year | | 5,282 | 2,090 |
| Adjustment to the Provision | (14,707) | - | - |
| Use of the Provision During the Year | - | - | - |
| Provision at the End of the Year | <u>16,941</u> | <u>36,930</u> | <u>31,648</u> |
| Cyclical Maintenance - Current | 18,917 | 17,535 | 17,535 |
| Cyclical Maintenance - Term | 16,941 | 14,113 | 14,113 |
| | <u>35,858</u> | <u>31,648</u> | <u>31,648</u> |

15. Finance Lease Liability

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

| | 2021 | 2021 | 2020 |
|--------------------------------------------------|----------|--------------|--------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| No Later than One Year | - | 8,768 | 8,768 |
| Later than One Year and no Later than Five Years | - | - | - |
| Later than Five Years | - | - | - |
| | <u>-</u> | <u>8,768</u> | <u>8,768</u> |

16. 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.

17. Remuneration

Key management personnel compensation

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

| | 2021 Actual \$ | 2020 Actual \$ |
|---------------------------------------------|----------------------|----------------------|
| <i>Board Members</i> Remuneration | 3,970 | 4,155 |
| <i>Leadership Team</i> Remuneration | 208,024 | 217,160 |
| Total key management personnel remuneration | 211,994 | 221,315 |

There are ...members of the Board excluding the Principal. The Board had heldfull meetings of the Board in the year. The Board also has Finance (...members) and Property (...members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in adhoc 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 | 115-120 | 30-40 |
| 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 | - | 50-60 |
| Benefits and Other Emoluments | - | 0-5 |
| Termination Benefits | - | - |

Principal 3

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 | - | 20-30 |
| Benefits and Other Emoluments | - | - |
| 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 |
|-----------------------|--------------------|--------------------|
| 110 - 120 | - | - |
| 100 - 110 | 1.00 | - |
| | 1.00 | 0.00 |

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

18. 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

| | 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 | - |

Represented by:

Funds held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

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

2020

| | 2020 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|-----------------------------|------------------|---------------------------|----------------------------|----------------|-----------------------------------------------|---------------------------|
| Classroom Refurbishment | <i>Completed</i> | 27,337 | 12,828 | (47,462) | 7,297 | - |
| Outdoor Learning Area (SIP) | <i>Completed</i> | - | 53,045 | (65,054) | 12,009 | - |
| Totals | | 27,337 | 65,873 | (112,516) | 19,306 | - |

19. Contingencies

There are no contingent liabilities 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 school boards of trustees, through payroll service provider Education Payroll Ltd.

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 reasonable be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contracts.

(As at 31 December 2020 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 2021

(Operating Commitments at 31 December 2020: Nil)

21. 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.

22. Financial Instruments

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

Loans and receivables

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|-----------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 48,114 | 80,543 | 18,737 |
| Receivables | 52,864 | 69,299 | 62,015 |
| Investments | 226,221 | - | 211,049 |
| Total Loans and Receivables | <u>327,199</u> | <u>149,842</u> | <u>291,801</u> |

Financial liabilities measured at amortised cost

| | | | |
|--------------------------------------------------------|---------------|---------------|---------------|
| Payables | 60,472 | 51,735 | 51,735 |
| Finance Leases | - | - | 8,779 |
| Total Financial Liabilities Measured at Amortised Cost | <u>60,472</u> | <u>51,735</u> | <u>60,514</u> |

23. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 1, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tahuhu o te Matauranga / Ministry of Education, even while closed.

However, the ongoing interruptions resulted from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4, 3 and 2 the school's ability to undertake fund raising events in the community and/or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

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 2021

The Auditor-General is the auditor of Brookby School (the School). The Auditor-General has appointed me, Colin Henderson, 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 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 late

Our audit was completed on 14 February 2023. This is the date at which our opinion is expressed.

We acknowledge that our audit was completed later than the required date of 31 May 2022 under the Education and Training Act 2020. This was due to the auditor shortage in New Zealand.

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, kiwisport report, and chairperson's 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 that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance 2021

| | | | |
|---------------------|----------------|-----------------------|------|
| School Name: | Brookby School | School Number: | 1236 |
|---------------------|----------------|-----------------------|------|

| | |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategic Aim: | Quality Teaching and Learning – Accelerate Learning for All |
| Annual Aim: | 90% of students achieving at or above curriculum expectations in Reading, Writing and Mathematics. |
| Target: | 90% at or above curriculum expectations in Reading, Writing and Mathematics |
| Baseline Data: | <p style="text-align: center;"><u>EOY 2020</u></p> <p>Judgements in relation to expected curriculum level for the end of 2020</p> <p>Year 1's only include students who were at school throughout all 4 terms in 2020</p> |

Reading

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|----------------------|-------------------------|----------------------|-------------------------|---------------|
| Year 1 | 3 | 7 | 4 | 79% |
| Year 2 | 4 | 6 | 7 | 75% |
| Year 3 | 1 | 15 | 0 | 94% |
| Year 4 | 1 | 11 | 0 | 92% |
| Year 5 | 2 | 13 | 0 | 86% |
| Year 6 | 0 | 13 | 0 | 100% |
| Year 7 | 3 | 11 | 0 | 79% |
| Year 8 | 2 | 9 | 1 | 83% |
| Totals Schoolwide | 16 | 85 | 12 | 86% |

Analysis

2019 EOY = 117 / 131 students (89%) At or Above expected curriculum level
2020 EOY = 97 / 113 students (86%) At or Above expected curriculum level

14 (11%) students below in 2019
16 (14%) students below in 2020

Māori Achievement

23 / 25 (92%) students are at or above expected curriculum level

Writing

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|----------------------|-------------------------|----------------------|-------------------------|---------------|
| Year 1 | 3 | 11 | 0 | 79% |
| Year 2 | 1 | 16 | 0 | 94% |
| Year 3 | 3 | 13 | 0 | 81% |
| Year 4 | 0 | 12 | 0 | 100% |
| Year 5 | 1 | 14 | 0 | 93% |
| Year 6 | 0 | 13 | 0 | 100% |
| Year 7 | 2 | 12 | 0 | 86% |
| Year 8 | 3 | 9 | 0 | 75% |
| Totals Schoolwide | 13 | 100 | 0 | 88% |

Analysis

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

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

32 (25%) students below in 2019

13 (13%) students below in 2020

Māori Achievement

24 / 25 (96%) students are at or above expected curriculum level

Mathematics

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|----------------------|-------------------------|----------------------|-------------------------|---------------|
| Year 1 | 0 | 14 | 0 | 100% |
| Year 2 | 2 | 7 | 8 | 88% |
| Year 3 | 2 | 13 | 1 | 88% |
| Year 4 | 0 | 12 | 0 | 100% |
| Year 5 | 1 | 14 | 0 | 93% |
| Year 6 | 0 | 11 | 2 | 100% |
| Year 7 | 4 | 9 | 1 | 71% |
| Year 8 | 4 | 7 | 1 | 67% |
| Totals Schoolwide | 13 | 87 | 13 | 88% |

Analysis

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

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

23 students below in 2019
13 (11.5%) students below in 2020

Māori Achievement

24 / 25 (96%) students are at or above expected curriculum level

Mid-Year 2021

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

Reading

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|--------|-------------------------|----------------------|-------------------------|----------------|
| Year 2 | 7 | 8 | 0 | 8 / 15 = 53% |
| Year 3 | 1 | 12 | 0 | 12 / 13 = 92% |
| Year 4 | 2 | 12 | 0 | 12 / 14 = 86% |
| Year 5 | 0 | 13 | 0 | 13 / 13 = 100% |
| Year 6 | 1 | 12 | 3 | 15 / 16 = 94% |
| Year 7 | 0 | 6 | 8 | 14 / 14 = 100% |
| Year 8 | 4 | 2 | 4 | 6 / 10 = 60% |
| Totals | | | | 80 / 95 = 84% |

Analysis

Mid-Year 2021

2021 Mid-Year = 80/ 95 students (84%) At or Above expected curriculum level

15 / 95 (15.7%) students below

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

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

14 (11%) students below in 2019

16 (14%) students below in 2020

Writing

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|--------|-------------------------|----------------------|-------------------------|----------------|
| Year 2 | 4 | 11 | 0 | 11 / 15 = 73% |
| Year 3 | 3 | 10 | 0 | 10 / 13 = 77% |
| Year 4 | 3 | 11 | 0 | 11 / 14 = 79% |
| Year 5 | 0 | 13 | 0 | 13 / 13 = 100% |
| Year 6 | 2 | 12 | 2 | 14 / 16 = 88% |
| Year 7 | 0 | 7 | 7 | 14 / 14 = 100% |
| Year 8 | 2 | 4 | 4 | 8 / 10 = 80% |
| Totals | | | | 81 / 95 = 85% |

Mid-Year 2021

2021 Mid-Year = 81/ 95 students (85%) At or Above expected curriculum level

14 / 95 (14.7%) students below

Analysis

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

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

32 (25%) students below in 2019

13 (13%) students below in 2020

Mathematics

| | BELOW No of students | AT No of students | ABOVE No of students | % at or above |
|--------|-------------------------|----------------------|-------------------------|-----------------|
| Year 2 | 2 | 13 | 0 | 13 / 15 = 87% |
| Year 3 | 2 | 11 | 0 | 11 / 13 = 85% |
| Year 4 | 2 | 9 | 3 | 12 / 14 = 86% |
| Year 5 | 0 | 13 | 0 | 13 / 13 = 100% |
| Year 6 | 1 | 14 | 1 | 15 / 16 = 93.8% |
| Year 7 | 0 | 11 | 3 | 14 / 14 = 100% |
| Year 8 | 4 | 3 | 3 | 6 / 10 = 60% |
| Totals | | | | 84 / 95 = 88% |

Analysis

Mid-Year 2021

2021 Mid-Year = 84/ 95 students (88%) At or Above expected curriculum level
 11 / 95 (12%) students below

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

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

23 students below in 2019

13 (11.5%) students below in 2020

| Actions <i>What did we do?</i> | Outcomes <i>What happened?</i> | Reasons for the variance <i>Why did it happen?</i> | Evaluation <i>Where to next?</i> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Each teacher had target students which focussed on progress for these identified students</p> <p>Growth Coaching partnerships with a focus on raising student achievement by improved teacher practice</p> <p>Brookby Learning Pathways used school-wide for teaching and learning. These are clearly linked to the NZ Curriculum and student progress / next steps.</p> <p>Learning Support Coordinator and SENCO with a focus on student achievement and support</p> | <p><u>READING</u></p> <p><u>EOY 2021</u> 2021 EOY = 71 / 92 students (77%) At or Above expected curriculum level 21 / 92 (23%) students below</p> <p><u>Mid-Year 2021</u> 2021 Mid-Year = 80/ 95 students (84%) At or Above expected curriculum level 15 / 95 (15.7%) students below</p> <p>2019 EOY = 117 / 131 students (89%) At or Above expected curriculum level 2020 EOY = 97 / 113 students (86%) At or Above expected curriculum level</p> <p>14 (11%) students below in 2019 16 (14%) students below in 2020</p> | <p>Again a challenging year due to major covid interruptions. Mid-Year showed we were on track towards the goal of 90%. This did not turn out to be the case with EOY data and judgements needing to be made from limited assessment and time with students (at school).</p> | <p>Continue focus on raising student achievement and positive outcomes for all learners (tracking of progress and success)</p> <p>PLD with a facilitator and strategic focus on cultural responsiveness</p> <p>Further development of our PB4L programme and refresh of our Values</p> <p>Brookby Learner Pathways to be fully implemented school-wide and a focus on student agency (with next steps)</p> <p>Ensure staff have knowledge and understanding of effective moderation and levelling of students.</p> |

Development of authentic learning through play based and ARC programmes

Development with the use of digital technology and in particular a quality distance learning programme (which was required due to covid lock-downs and students being away from school)

WRITING

EOY 2021

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

25 / 92 (27%) students below

Mid-Year 2021

2021 Mid-Year = 81/ 95 students (85%) At or Above expected curriculum level
14 / 95 (14.7%) students below

Analysis

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

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

32 (25%) students below in 2019

13 (13%) students below in 2020

Brookby Turanga implemented and student achievement tracked

Hauora and wellbeing for students and staff to be a focus (Mindfulness programme implemented school wide)

Development / Implementation of refreshed NZ Curriculum (beginning with History Curriculum)

MATHEMATICS

EOY 2021

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

16 / 92 (17%) students below

Mid-Year 2021

2021 Mid-Year = 84/ 95
students (88%) At or Above
expected curriculum level

11 / 95 (12%) students below

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

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

23 students below in 2019

13 (11.5%) students below in
2020

There are 28 students identified as Māori at Brookby

| | Below | At | Above | AT / ABOVE |
|---------|---------------------|----------------------|---------------------|--------------------|
| Writing | 5/28 = 18% | 17/28 = 60.8% | 6/28 = 21.2% | 23/28 = 82% |
| Reading | 2/28 = 7% | 19/28 = 68% | 7/28 = 25% | 26/28 = 93% |
| Maths | 3/28 = 10.7% | 20/28 = 71.3% | 5/28 = 18% | 25/28 = 89% |

| | | | |
|-------------------------------------------|--|--|--|
| | | | |
| Planning for next year: | | | |
| See 2022 Annual Plan and Evaluation above | | | |

See 2022 Annual Plan and Evaluation above

KIWISPORT

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

In 2021 Brookby School received funding of \$1,754. The funding was spent on funding sports equipment.

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