

Bruce McLaren Intermediate School

Annual Report for the year ended 31 December 2019

Ministry Number:	1238
Principal:	Liz Wood
School Address:	61-69 Bruce McLaren Rd, Auckland
School Postal Address:	61-69 Bruce McLaren Rd, Auckland 0612
School Phone:	09 836 3175
School Email:	admin@brucemclaren.school.nz
Service Provider:	Edtech Financial Services Ltd

Bruce McLaren Intermediate School

Members of the Board of Trustees

Name	Position	How position on Board gained	Term expired/expires
Liz Wood	Principal		
Nicholas Powell	Chairperson	Elected May 2019	April 2022
Roy Dumble	Parent Rep	Elected May 2019	April 2022
Carol Botica	Parent Rep	Elected May 2019	April 2022
Sarah Mason	Parent Rep	Elected May 2019	April 2022
Lara Williams	Parent Rep	Elected May 2019	April 2022

Bruce McLaren Intermediate School

Annual Report

For the year ended 31 December 2019

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Kiwisport

Bruce McLaren Intermediate School Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Nicholas Garth Powell

Full Name of Board Chairperson

Nicholas G Powell

Signature of Board Chairperson

Date:

17 Aug 2020

Liz Wood

Full Name of Principal

Liz Wood

Signature of Principal

Date:

07.08.20.

Bruce McLaren Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,089,968	2,656,828	2,624,573
Locally Raised Funds	3	132,932	82,900	188,040
Interest Income		3,705	1,500	2,832
		<hr/>	<hr/>	<hr/>
		3,226,605	2,741,228	2,815,445
Expenses				
Locally Raised Funds	3	83,967	49,050	73,791
Learning Resources	4	1,466,647	1,180,201	1,208,672
Administration	5	220,054	203,830	202,582
Finance		3,761	2,000	3,634
Property	6	1,209,003	1,175,179	1,180,931
Depreciation	7	56,166	45,000	42,005
Loss on Disposal of Property, Plant and Equipment		4,990	-	4,214
		<hr/>	<hr/>	<hr/>
		3,044,588	2,655,260	2,715,829
Net Surplus / (Deficit) for the year		182,017	85,968	99,616
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		182,017	85,968	99,616

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

Bruce McLaren Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		255,677	255,677	156,061
Total comprehensive revenue and expense for the year		182,017	85,968	99,616
Equity at 31 December	22	437,694	341,645	255,677
Retained Earnings		437,694	341,645	255,677
Equity at 31 December		437,694	341,645	255,677

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

Bruce McLaren Intermediate School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	141,619	306,806	258,891
Accounts Receivable	9	165,157	74,000	73,589
GST Receivable		23,745	3,300	3,299
Prepayments		9,002	3,100	3,090
Inventories	10	165	500	435
		<u>339,688</u>	<u>387,706</u>	<u>339,304</u>
Current Liabilities				
Accounts Payable	12	157,263	140,900	157,806
Revenue Received in Advance	13	3,102	3,600	3,592
Provision for Cyclical Maintenance	14	34,453	44,960	-
Finance Lease Liability - Current Portion	15	17,020	10,695	15,272
Funds Held for Capital Works Projects	16	364	-	41,498
		<u>212,202</u>	<u>200,155</u>	<u>218,168</u>
Working Capital Surplus/(Deficit)		<u>127,486</u>	<u>187,551</u>	<u>121,136</u>
Non-current Assets				
Property, Plant and Equipment	11	442,466	293,506	314,506
		<u>442,466</u>	<u>293,506</u>	<u>314,506</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	115,292	136,532	165,744
Finance Lease Liability	15	16,966	2,880	14,221
		<u>132,258</u>	<u>139,412</u>	<u>179,965</u>
Net Assets		<u>437,694</u>	<u>341,645</u>	<u>255,677</u>
Equity	22	<u>437,694</u>	<u>341,645</u>	<u>255,677</u>

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

Bruce McLaren Intermediate School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		707,191	674,623	584,818
Locally Raised Funds		139,681	82,862	167,175
Goods and Services Tax (net)		(20,446)	(1)	8,243
Payments to Employees		(202,252)	(264,997)	(240,487)
Payments to Suppliers		(506,184)	(362,656)	(252,090)
Cyclical Maintenance Payments in the year		(9,450)	-	(344)
Interest Paid		(3,761)	(2,000)	(3,634)
Interest Received		3,705	1,500	2,832
Net cash from Operating Activities		108,484	129,331	266,513
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(3,640)	-	-
Purchase of PPE (and Intangibles)		(163,359)	(73,331)	(91,581)
Net cash from Investing Activities		(166,999)	(73,331)	(91,581)
Cash flows from Financing Activities				
Finance Lease Payments		(17,623)	33,413	(12,955)
Funds Held for Capital Works Projects		(41,134)	(41,498)	11,032
Net cash from Financing Activities		(58,757)	(8,085)	(1,923)
Net increase/(decrease) in cash and cash equivalents		(117,272)	47,915	173,009
Cash and cash equivalents at the beginning of the year	8	258,891	258,891	85,882
Cash and cash equivalents at the end of the year	8	141,619	306,806	258,891

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

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

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Bruce McLaren Intermediate 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.

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

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

Prior Year Policy

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

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.

Investments

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

Prior Year Policy

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

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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 \$500 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.

Bruce McLaren Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	40 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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 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.

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.

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.

Bruce McLaren Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from 2020 Overseas Trip where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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).

Financial Assets and Liabilities

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

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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	654,507	654,623	521,999
Teachers' Salaries Grants	1,364,123	1,000,000	1,041,626
Use of Land and Buildings Grants	1,002,045	982,205	982,205
Other MoE Grants	69,293	20,000	61,334
Other Government Grants	-	-	17,409
	<u>3,089,968</u>	<u>2,656,828</u>	<u>2,624,573</u>

3 Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	6,915	10,000	44,566
Activities	122,997	68,900	130,539
Trading	3,020	4,000	12,935
	<u>132,932</u>	<u>82,900</u>	<u>188,040</u>
Expenses			
Activities	76,194	46,850	60,995
Trading	7,773	2,200	12,796
	<u>83,967</u>	<u>49,050</u>	<u>73,791</u>
	<u>48,965</u>	<u>33,850</u>	<u>114,249</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	27,928	47,595	47,062
Equipment Repairs	1,622	1,500	1,872
Information and Communication Technology	16,823	14,000	21,208
Extra-Curricular Activities	7,288	4,000	7,141
Library Resources	93	250	297
Employee Benefits - Salaries	1,406,286	1,106,356	1,121,867
Staff Development	6,607	6,500	9,225
	<u>1,466,647</u>	<u>1,180,201</u>	<u>1,208,672</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,110	8,000	7,810
Board of Trustees Fees	2,622	2,600	1,962
Board of Trustees Expenses	8,922	5,000	4,596
Communication	5,608	2,850	4,319
Consumables	13,692	7,000	8,074
Operating Lease	13,029	22,000	15,168
Other	38,859	31,920	37,628
Employee Benefits - Salaries	112,372	110,144	107,097
Insurance	3,124	600	2,476
Service Providers, Contractors and Consultancy	13,716	13,716	13,452
	<u>220,054</u>	<u>203,830</u>	<u>202,582</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,495	13,500	15,250
Consultancy and Contract Services	47,634	46,874	46,749
Cyclical Maintenance Expense	(6,549)	10,000	16,088
Grounds	7,606	4,000	3,353
Heat, Light and Water	25,790	37,500	31,752
Rates	96	100	88
Repairs and Maintenance	58,445	28,000	22,767
Use of Land and Buildings	1,002,045	982,205	982,205
Security	12,601	6,000	5,879
Employee Benefits - Salaries	47,840	47,000	56,800
	<u>1,209,003</u>	<u>1,175,179</u>	<u>1,180,931</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	6,626	6,992	6,527
Furniture and Equipment	16,550	10,699	9,987
Information and Communication Technology	16,899	12,319	11,499
Leased Assets	14,726	13,170	12,293
Library Resources	1,365	1,820	1,699
	<u>56,166</u>	<u>45,000</u>	<u>42,005</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	137,957	302,806	255,233
Bank Call Account	3,662	4,000	3,658
Cash and cash equivalents for Cash Flow Statement	141,619	306,806	258,891

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

Of the \$141,619 Cash and Cash Equivalents, \$364 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	8,068	4,000	15,827
Receivables from the Ministry of Education	16,609	-	-
Provision for Uncollectibility	(11,353)	-	(11,873)
Bank Staffing Underuse	72,748	-	-
Teacher Salaries Grant Receivable	79,085	70,000	69,635
	165,157	74,000	73,589
Receivables from Exchange Transactions	(3,285)	4,000	3,954
Receivables from Non-Exchange Transactions	168,442	70,000	69,635
	165,157	74,000	73,589

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	165	500	435
	165	500	435

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	178,883	7,425	-	-	(6,626)	179,682
Furniture and Equipment	61,622	110,872	-	-	(16,550)	155,944
Information and Communication Technology	32,986	48,323	-	-	(16,899)	64,410
Leased Assets	29,124	22,117	(3,640)	-	(14,726)	32,875
Library Resources	11,891	379	(1,350)	-	(1,365)	9,555
Balance at 31 December 2019	314,506	189,116	(4,990)	-	(56,166)	442,466

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	269,205	(89,523)	179,682
Furniture and Equipment	607,376	(451,432)	155,944
Information and Communication Technology	300,866	(236,456)	64,410
Leased Assets	55,886	(23,011)	32,875
Library Resources	46,103	(36,548)	9,555
Balance at 31 December 2019	1,279,436	(836,970)	442,466

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$32,875 (2018: \$29,124).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	185,054	356	-	-	(6,527)	178,883
Furniture and Equipment	32,755	38,854	-	-	(9,987)	61,622
Information and Communication Technology	23,126	21,359	-	-	(11,499)	32,986
Leased Assets	12,289	29,128	-	-	(12,293)	29,124
Library Resources	15,134	2,670	(4,214)	-	(1,699)	11,891
Balance at 31 December 2018	268,358	92,367	(4,214)	-	(42,005)	314,506

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	261,780	(82,897)	178,883
Furniture and Equipment	496,505	(434,883)	61,622
Information and Communication Technology	252,543	(219,557)	32,986
Leased Assets	49,331	(20,207)	29,124
Library Resources	51,579	(39,688)	11,891
Balance at 31 December 2018	1,111,738	(797,232)	314,506

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	68,158	60,000	75,864
Accruals	5,500	8,000	7,910
Employee Entitlements - Salaries	79,929	70,000	71,188
Employee Entitlements - Leave Accrual	3,676	2,900	2,844
	<u>157,263</u>	<u>140,900</u>	<u>157,806</u>
Payables for Exchange Transactions	157,263	140,900	157,806
	<u>157,263</u>	<u>140,900</u>	<u>157,806</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	3,102	3,600	3,592
	<u>3,102</u>	<u>3,600</u>	<u>3,592</u>

14 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	165,744	165,744	150,000
Increase/(decrease) to the Provision During the Year	19,756	10,000	16,088
Use of the Provision During the Year	(35,755)	5,748	(344)
Provision at the End of the Year	<u>149,745</u>	<u>181,492</u>	<u>165,744</u>
Cyclical Maintenance - Current	34,453	44,960	-
Cyclical Maintenance - Term	<u>115,292</u>	<u>136,532</u>	<u>165,744</u>
	<u>149,745</u>	<u>181,492</u>	<u>165,744</u>

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer and other ICT equipment.

Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	19,761	-	15,271
Later than One Year and no Later than Five Years	18,197	-	14,222
	<u>37,958</u>	<u>-</u>	<u>29,493</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

16 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:

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$		\$
Roofing	<i>completed</i>	(1,855)	79,104	77,249	-	-
Electrical Infrastructure	<i>completed</i>	40,805	-	40,964	(159)	-
Glass replacement	<i>completed</i>	2,548	(2,219)	329	-	-
Hall Floor	<i>in progress</i>	-	88,040	96,665	-	(8,625)
ILE	<i>in progress</i>	-	195,579	186,590	-	8,989
Carpet Replacement	<i>completed</i>	-	21,221	21,309	(88)	-
Security Fence	<i>in progress</i>	-	25,575	25,575	-	-
Totals		41,498	407,300	448,681	(247)	364

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

8,989

(8,625)

364

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$	\$	\$
Roofing	<i>In progress</i>	-	-	1,855	-	(1,855)
Electrical Infrastructure	<i>In progress</i>	-	41,816	1,011	-	40,805
Glass replacement	<i>In progress</i>	-	16,031	13,483	-	2,548
Totals		-	57,847	16,349	-	41,498

17 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

18 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,622	1,962
Full-time equivalent members	0.04	0.03
<i>Leadership Team</i>		
Remuneration	495,145	356,279
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	497,767	358,241
Total full-time equivalent personnel	5.04	4.03

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-135	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2018: Nil).

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

19 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

20 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

21 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

- operating lease of a photocopier

No later than One Year

2019 Actual \$	2018 Actual \$
13,782	11,404
<u>13,782</u>	<u>11,404</u>

22 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

23 Financial Instruments

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	141,619	306,806	258,891
Receivables	165,157	74,000	73,589
Total Financial assets measured at amortised cost	<u>306,776</u>	<u>380,806</u>	<u>332,480</u>
Financial liabilities measured at amortised cost			
Payables	157,263	140,900	157,806
Finance Leases	33,986	13,575	29,493
Total Financial Liabilities Measured at Amortised Cost	<u>191,249</u>	<u>154,475</u>	<u>187,299</u>

24 Events After Balance Date

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

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

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

25 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

26 Comparatives

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

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

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

Independent Auditor's Report

To the readers of Bruce McLaren Intermediate School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Bruce McLaren Intermediate School (the School). The Auditor-General has appointed me, Steve Hayes, 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 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 August 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

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

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

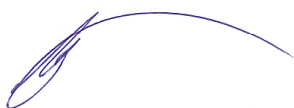
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

Other than the audit, we have no relationship with or interests in Bruce McLaren Intermediate School.



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

Analysis of Variance Reporting



School Name:	Bruce McLaren Intermediate School	School Number:	1238
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement		
Annual Aim:	<p>STAFF THE SCHOOL IN A TEACHER SHORTAGE CRISIS SO THAT THE STUDENTS HAVE A TEACHER TO TEACH THEM.</p> <p>To increase the number of students achieving at or above BMIS Expectation of the NZC.</p>		
Target:	To accelerate the achievement in Writing of the 56% of 2018 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.		
Baseline Data:	<p>Year 7 Writing: EOY 2018</p> <p>56% Year 7s not achieving BMIS Expectation</p> <p>66% Year 7 males not achieving BMIS Expectation</p> <p>45% Year 7 females not achieving BMIS Expectation</p> <p>84% Year 7 Maori males not achieving BMIS Expectation</p> <p>34% Year 7 Pasifika males not achieving BMIS Expectation</p>		

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>
<ul style="list-style-type: none"> • All staff participated in professional development for moderating writing 	<ul style="list-style-type: none"> • The 56% of students identified as having not yet met the BMIS Expectation at the end of 2018 was equivalent to 56% by the end of 2019. 	<ul style="list-style-type: none"> • Enculturation and growing teacher knowledge of use of data to provide evidence for programmes. • There was a need for intensive training to implement the use of teaching tools to train teachers to assess and moderate writing. • School wide changes in the delivery of writing. • Developing a consistent approach with teachers' moderation. • Collaborative staff meetings to review, reassess and redevelop approaches. 	<ul style="list-style-type: none"> • Start to introduce and utilise individual Learning Maps for seeing how students write best. • Develop a consistent approach to writing across the school. The 'BMIS Way' of Writing to be established and adhered to. • Writing Clothesline to become compulsory for all classrooms, as are 5-10 minute fun warm-up activities. • Student voice data to indicate improved attitudes towards writing and higher levels of student agency. • Allow for across school visits, observations and professional ongoing dialogue. • Utilisation of PaCT resource.
Planning for next year:			
Planning for next year: 2020 Incorporate interventions, trial these and develop. Utilisation of PaCT. Learning Maps are to drive students' writing and to be shared with parents/whanau. Utilise and challenge professional learning through the inclusion of CoL. Appointed Within School Leader to focus on National Priority and specifically, BMIS context for raising student achievement in Writing. Set-up a coaching model releasing one teacher for half a day a week to work alongside teachers and use Maori and Pasifika males as mentors across the school.			

Analysis of Variance Reporting



School Name:	Bruce McLaren Intermediate School	School Number:	1238
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement		
Annual Aim:	<p>STAFF THE SCHOOL IN A TEACHER SHORTAGE CRISIS SO THAT THE STUDENTS HAVE A TEACHER TO TEACH THEM.</p> <p>To increase the number of students achieving at or above BMIS Expectation of the NZC.</p>		
Target:	To accelerate the achievement in Reading of the 57% of 2018 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.		
Baseline Data:	<p>Year 7 Reading: EOY 2018</p> <p>57% Year 7s not achieving BMIS Expectation</p> <p>67% Year 7 males not achieving BMIS Expectation</p> <p>50% Year 7 females not achieving BMIS Expectation</p> <p>77% Year 7 Maori males not achieving BMIS Expectation</p> <p>81% Year 7 Pasifika males not achieving BMIS Expectation</p>		

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>
<ul style="list-style-type: none"> •Students identified not achieving BMIS Expectations were placed on a reading support programme to get mileage and comprehension. 	<ul style="list-style-type: none"> •The 57% of students identified as having not yet met the BMIS Expectation at the end of 2018 was reduced to 41% by the end of 2019 	<ul style="list-style-type: none"> •Appropriateness of intervention programmes to individual •Professional development on the reading programmes in the school that are under utilised 	<ul style="list-style-type: none"> •A use of a clear progression used for students to transition along and teachers understanding of this. •Every teacher to PROBE every student in their class. Ownership of student learning. •PROBE progression to be implemented. •More specific targeting of students to particular programmes. •Reading needs to be integrated with the writing. •Greater inclusion of intervention programmes into classroom planning. •Students who work consistently with support personnel are to be regularly assessed and transitioned, where required, through the intervention steps. •Inclusion of identified students into a tiered intervention plan. <ul style="list-style-type: none"> - Learning Staircase, 4 minute prog, Rainbow Reading, Fast Forward. •Alignment of intervention programmes linking back into the classroom •Create a transition plan between specialist programmes and classrooms utilising the Learning Map as the school context to do this. •Interventions continually refined and new ones trailed.

Planning for next year:

Planning for 2020

The school has invested in the Reading support and interventions strategies and will continue to do so but changes will be made to how these are set up this year, striving for greater positive results. These changes will continue to evolve in to 2020 especially around fine-tuning to ensure that all planning and classroom practise reflects interventions and needs of specific cohort groups. Utilisation of Learning Maps is crucial to our progressing further and challenging thinking and learning but giving us the school-wide context needed and the link with community that has been lacking.

Analysis of Variance Reporting



School Name:	Bruce McLaren Intermediate School	School Number:	1238
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement		
Annual Aim:	STAFF THE SCHOOL IN A TEACHER SHORTAGE CRISIS SO THAT THE STUDENTS HAVE A TEACHER TO TEACH THEM. To increase the number of students achieving at or above BMIS Expectation of the NZC.		
Target:	To accelerate the achievement in Mathematics of the 60% of 2018 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.		
Baseline Data:	Year 7 Mathematics: EOY 2018 40% Year 7s not achieving BMIS Expectation 59% Year 7 males not achieving BMIS Expectation 60% Year 7 females not achieving BMIS Expectation 61% Year 7 Maori Males not achieving BMIS Expectation 75% Year 7 Pasifika Males not achieving BMIS Expectation		

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>
<ul style="list-style-type: none"> Professional development in Numeracy was sought from Cognition. Co-planning, use of data to drive programme and teacher content knowledge was addressed. 	<ul style="list-style-type: none"> This was suspended due to the very NEW teachers to the school and the lack of capacity of middle management to drive this PLD, hence time, energy and effort was placed into enculturating staff. <p>Year 8 Mathematics: EOY 2019 54% Year 7s not achieving BMIS Expectation</p> <p>65% Year 8 males not achieving BMIS Expectation</p> <p>46% Year 8 females not achieving BMIS Expectation</p> <p>64% Year 8 Maori Males not achieving BMIS Expectation</p> <p>50% Year 8 Pasifika Males not achieving BMIS Expectation</p>	<ul style="list-style-type: none"> The 60% of students identified as having not yet met the BMIS Expectation at the end of 2018 was reduced to 54% by the end of 2019 <p>This was due to the focus each teacher had as TAI on a target group of students which the data and programmes were visited regularly.</p>	<ul style="list-style-type: none"> Identify target students and track and monitor closely. Be more aggressive and creative with the explicit teaching of Number. Share results/feedback from the Pasifika group with staff and implement some of the approaches school-wide. Hook the community in early on in T2+ with Learning Maps and Maths Buddy. Identify small group 15 of Pasifika students to attend a once a week Maths (number) group taught by 'teacher expert' of Maths. Established high expectations for classroom programmes, driven by the use of Maths Buddy to consolidate and extend learning but also to connect with home. Weekly graphing of each student's progress with Basic Facts in individual Student e-Portfolio.
Planning for next year:			
Planning for next year: 2020 Increase our Mathematical knowledge and teacher capacity but also to investigate teaching Number through Inquiry. Look to have support groups on offer for Mathematics support in 2020+ in particular for Pasifika and Maori students. Continue to build capacity and knowledge of the Maths curriculum – using the PaCT tool and embed the use of a range of assessment tools.			

Kiwisport

Kiwisport Y1 - Y8 290
4,007.04

For the betterment of sport, increased participation and commitment, Kiwisport funding was a portion of and used towards:

Netball Waitakere fees: \$1965.22

Netball sporting equipment: \$ 427.50

Referee fees: \$ 300.00

PE equipment: \$1500.00