

BROADLANDS SCHOOL
ANNUAL REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2021

SCHOOL DIRECTORY

Ministry Number: 1698
Principal Graeme Taylor
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Accountant Kusabs Lasike Limited

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/Expires
Ross Shaw	Chairperson	Elected	Sep-2022
Graeme Taylor	Principal	ex officio	Sep-2022
Bridget Hayes	Parent Rep	Elected	Sep-2022
Kasey Wills	Parent Rep	Elected	Sep-2022
Sophie Sandham	Staff Rep	Elected	Sep-2022

BROADLANDS SCHOOL

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BROADLANDS 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 control 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.

Ross James Shaw

Full name of Presiding Member

GRAEMIE CHARLES TAYLOR

Full name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

23/5/22

Date

23.5.22

Date

BROADLANDS SCHOOL

STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE

FOR THE YEAR ENDED 31 DECEMBER, 2021

	Note	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Income				
Government Grants	2	811,750	880,874	938,278
Locally Raised Funds	3	85,943	59,565	127,892
Interest Earned		1,219	1,000	2,245
		<u>898,912</u>	<u>941,439</u>	<u>1,068,415</u>
Expenditure				
Locally Raised Funds	3	43,910	16,912	41,843
Learning Resources	4	563,528	665,392	734,086
Administration	5	74,622	67,119	59,393
Property	6	158,973	169,421	185,302
Finance Costs		1,011	-	1,191
Depreciation	7	32,233	35,200	33,767
Loss on Disposal of Property, Plant & Equipment		2,191	-	2,194
		<u>876,468</u>	<u>954,044</u>	<u>1,057,776</u>
Net Surplus/(Deficit)		22,444	(12,605)	10,639
Other Comprehensive Revenue & Expenses		<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Revenue & Expenses for the Year		<u><u>22,444</u></u>	<u><u>(12,605)</u></u>	<u><u>10,639</u></u>

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

BROADLANDS SCHOOL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Equity at start of the year	322,605	355,128	311,966
Total Comprehensive Revenue & Expense for the Year	22,444	(12,605)	10,639
Capital Contribution from MOE - Furniture & Equipment Grant	1,920	-	-
	<hr/>	<hr/>	<hr/>
Equity at end of year	<u>346,969</u>	<u>342,523</u>	<u>322,605</u>
Retained Earnings	346,969	342,523	322,605
Reserves	-	-	-
	<hr/>	<hr/>	<hr/>
Equity at end of year	<u><u>346,969</u></u>	<u><u>342,523</u></u>	<u><u>322,605</u></u>

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

BROADLANDS SCHOOL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity		346,969	342,523	322,605
TOTAL EQUITY		346,969	342,523	322,605
Represented by				
CURRENT ASSETS				
Cash and Cash Equivalents	8	59,925	22,011	67,015
Investments	9	104,836	138,766	103,566
Accounts Receivable	10	44,677	43,024	48,065
Prepayments		5,546	5,521	5,521
GST Holding Account		-	857	199
<u>Total Current Assets</u>		214,984	210,179	224,366
CURRENT LIABILITIES				
Bank Overdraft	9	-	-	2,678
Accounts Payable	11	61,669	88,984	94,198
GST Holding Account		6,967	-	-
Finance Leases	12	4,122	6,480	4,081
Revenue in Advance	14	-	1,376	9,491
Funds Held for Capital Works	16	68,439	-	44,697
<u>Total Current Liabilities</u>		141,197	96,840	155,145
WORKING CAPITAL SURPLUS		73,787	113,339	69,221
NON-CURRENT ASSETS				
Property, Plant & Equipment	15	284,482	268,431	296,631
<u>Total Non-Current Assets</u>		284,482	268,431	296,631
NON-CURRENT LIABILITIES				
Finance Leases	12	3,800	3,247	7,247
Provision for Cyclical Maintenance	13	7,500	36,000	36,000
<u>Total Non-Current Liabilities</u>		11,300	39,247	43,247
<u>Net Assets</u>		346,969	342,523	322,605

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

BROADLANDS SCHOOL

Statement of Cash Flow For the year ended 31 December 2021

	2021	2021	2020
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	220,452	185,874	233,730
Locally Raised Funds	73,606	59,565	95,238
Goods and Services Tax (net)	4,592	-	10,914
Payments to Employees	(125,357)	(100,481)	(135,677)
Payments to Suppliers	(165,288)	(128,577)	(146,589)
Interest Received	1,289	1,000	2,244
Interest Paid	(1,011)	-	(1,191)
Net cash from / (to) the Operating Activities	8,283	17,381	58,669
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(20,979)	(7,000)	(71,400)
Purchase of Investments	(1,270)	(35,200)	(14,091)
Net cash from / (to) the Investing Activities	(22,249)	(42,200)	(85,491)
Cash flows from Financing Activities			
Finance Lease payments	(2,757)	(1,600)	(2,801)
Funds Administered on Behalf of Third Parties	12,311	(15,906)	64,618
Funds Held for Capital Works	-	-	-
Net cash from / (to) Financing Activities	9,554	(17,506)	61,817
Net increase/(decrease) in cash and cash equivalents	(4,412)	(42,325)	34,995
Cash and cash equivalents at the beginning of the year	8 64,337	64,336	29,342
Cash and cash equivalents at the end of the year	8 59,925	22,011	64,337

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

BROADLANDS SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

1. Statement of Significant Accounting Policies

a) Reporting Entity

Broadlands School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement base

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

Presentation currency

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

Specific accounting policies

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

Critical Accounting Estimates and Assumptions

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

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

BROADLANDS SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical Maintenance is discussed at note 13.

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 15.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments.

Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

Operational grants are recorded as revenue when the School has the rights to the funding, which is 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 but are paid directly to teachers by the Ministry of Education (the Ministry).

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expenses for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry.

BROADLANDS SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

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 school 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, for example 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. The 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.

BROADLANDS SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

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 \$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.

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 & Improvements	40 years
Classroom Furniture	5-15 years
Information and communication technology	4-15 years
Office Furniture & Equipment	5 years
Textbooks	3 years
Other Equipment	5-10 years
Leased Assets held under a Finance Lease	4 years
Library Books	12.5% Diminishing value

k) 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.

BROADLANDS SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

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

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

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

l) Accounts payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

n) Revenue Received in Advance

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. When those services are fulfilled the funds will be recorded as revenue.

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

p) Financial Instruments

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

BROADLANDS SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

The School's financial liabilities comprise accounts payable and finance lease liabilities. 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 of Trustees.

s) 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 Expenses.

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
NOTE 2 Government Grants			
Income			
Operational Grants	180,742	153,777	195,045
Teachers Salaries Grants	478,723	575,000	575,860
Use of Land & Buildings Grant	115,012	120,000	123,260
Other MOE Grants	37,273	32,097	44,113
	811,750	880,874	938,278

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

NOTE 3 Locally Raised Funds

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

Revenue			
Donations	40,997	27,500	30,904
Fundraising and Community Grants	117	-	45,000
Extra Curricular Activities	8,446	8,305	17,396
Trading	13,777	2,200	9,667
Other Revenue	22,607	21,560	24,926
	85,944	59,565	127,892
Expenditure			
Fundraising and Community Grants	1,766	800	67
Extra Curricular Activities, Costs	25,376	16,112	28,128
Trading	8,292	-	5,830
Other Expenses	8,476	-	7,818
	43,910	16,912	41,843
Surplus/(Deficit) for the year Locally raised funds	42,034	42,653	86,049

NOTE 4 Learning Resources

Curricular	19,002	19,049	14,631
Extra-Curricular Activities	1,692	2,500	2,516
Employee Benefits - Salaries	540,946	621,414	658,546
Employment Relations	-	14,928	44,785
Staff Development	1,887	7,500	13,608
	563,528	665,392	734,087

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
NOTE 5 Administration			
Audit Fees	4,482	4,612	4,482
Board of Trustee Fees	3,210	2,500	2,035
Board of Trustees Expenses	806	800	337
Communication	809	1,800	1,427
Consumables	6,018	9,800	4,965
Operating Leases	(2)	-	2
Postage & Freight	35	-	-
Other	7,778	4,400	3,437
Employee Benefits - Salaries	40,277	31,853	32,007
Insurance	5,459	5,854	5,202
Service Providers, Contractors & Consultancy	5,750	5,500	5,500
	<u>74,622</u>	<u>67,119</u>	<u>59,393</u>
NOTE 6 Property			
Caretaking & Cleaning Consumables	1,664	1,200	1,669
Cyclical Maintenance Provision	(28,500)	-	6,000
Grounds	13,263	6,300	6,899
Heat, Light & Water	9,771	7,000	8,619
Rates	1,398	1,322	1,326
Repairs & Maintenance	27,330	16,600	14,224
Use of Land & Buildings	115,012	120,000	123,260
Employee Benefits - Salaries	19,035	17,000	23,304
	<u>158,973</u>	<u>169,422</u>	<u>185,302</u>
NOTE 7 Depreciation			
Buildings & Improvements	6,354	4,000	6,354
Classroom Furniture	5,889	6,000	6,237
Info-Tech Assets	4,143	15,000	5,865
Other Equipment	10,295	7,000	9,116
Library Resources	1,321	1,200	1,522
Leased Assets	4,231	2,000	4,673
	<u>32,233</u>	<u>35,200</u>	<u>33,767</u>

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
NOTE 8 Cash and Cash Equivalents			
Cash on Hand	3,658	-	-
ASB Education Admin Account	55,959	21,661	(2,678)
ASB 51 Account	266	-	65,417
ASB 52 Account	0	-	1,256
ASB Business Saver	42	350	342
Net Cash & Cash equivalents for Cashflow Statement	59,925	22,011	64,337

Of the \$59,925 Cash & Cash Equivalents \$68,439 is held by the school on behalf of the Ministry of Education. Funds are also held in Investments. These funds are required to be spent in 2022 on Crown owned school buildings under the school's Five Year Property Plan.

NOTE 9 Investments

The School's investment activities are classified as follows:

Long-term bank deposits with maturities greater than 3 months and no greater than 1 year

	104,836	138,766	103,566
	104,836	138,766	103,566

NOTE 10 Accounts Receivable

Interest Receivable	182	252	252
Teachers Salaries Grant Receivable	40,321	41,407	41,407
Sundry Debtors	4,174	1,365	6,405
	44,677	43,024	48,065
	44,677	43,024	48,065
Receivables from Exchange Transactions	4,356	1,617	6,658
Receivables from Non-Exchange Transactions	40,321	41,407	41,407
	44,677	43,024	48,065
	44,677	43,024	48,065

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
NOTE 11 Accounts Payable			
Accruals	4,482	6,482	6,482
Creditors	16,867	40,368	40,368
Employee Benefits - Salaries	40,320	41,407	41,407
Employee Benefits - Leave Accrual	-	727	727
Banking Staffing overuse	-	-	5,214
	<u>61,669</u>	<u>88,984</u>	<u>94,198</u>
Payables from Exchange Transactions	61,669	88,984	94,198
Payables from Non-Exchange Transactions	-	-	-
	<u>61,669</u>	<u>88,984</u>	<u>94,198</u>

The carrying value of payables approximates their value.

NOTE 12 Finance Lease Liability

The school has entered into a lease agreement for a photocopier and laptops for teachers. Minimum lease payments payable:

Not later than one year	4,500	6,480	4,679
Later than 1 year but not more than 5 years	3,961	3,247	7,788
Less Future Finance Charges	(539)	-	(1,140)
	<u>7,922</u>	<u>9,727</u>	<u>11,327</u>
Represented by:			
Finance Lease Liability - Current	4,122	6,480	4,080
Finance Lease Liability - Term	3,800	3,247	7,247
	<u>7,922</u>	<u>9,727</u>	<u>11,327</u>

NOTE 13 Cyclical Maintenance Provision

Provision at Start of Year	36,000	36,000	30,000
Increase/(Decrease) in Provision during the Year	(28,500)	-	6,000
Use of Provision during the year	-	-	-
Provision at the end of the Year	<u>7,500</u>	<u>30,000</u>	<u>36,000</u>
Current Liability	-	-	-
Non Current Liability	7,500	36,000	36,000
	<u>7,500</u>	<u>36,000</u>	<u>36,000</u>

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
NOTE 14 Revenue Received in Advance			
Consolidated Fees in advance	-	1,376	1,376
Unspent Grants	-	-	8,115
	-	1,376	9,491

NOTE 15 Property, Plant & Equipment

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
	31 Dec 2021		
Buildings & Improvements	265,160	(129,538)	135,622
Classroom Furniture	107,952	(84,434)	23,518
Info-Tech Assets	136,096	(123,176)	12,920
Office Furniture & Fittings	9,139	(9,139)	-
Other Equipment	275,106	(178,533)	96,573
Leased Assets	17,334	(10,733)	6,601
Library Resources	46,376	(37,129)	9,247
	857,163	(572,682)	284,482

	Op/Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$
	31 Dec 2021				
Buildings	141,976	-	-	(6,354)	135,622
Classroom Furniture	27,645	1,761	-	(5,889)	23,518
Info-Tech Assets	7,873	10,366	(1,177)	(4,143)	12,920
Office Furniture & Fittings	-	-	-	-	-
Other Equipment	98,747	8,168	(45)	(10,295)	96,573
Leased Assets	9,734	1,098	-	(4,231)	6,601
Library Books	10,655	882	(969)	(1,321)	9,247
	296,631	22,275	(2,191)	(32,233)	284,482

The Net carrying value of Equipment held under a finance lease is \$6,601. (2020 \$9,734)

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$		
	31 Dec 2020				
Buildings & Improvements	265,160	(123,184)	141,976		
Classroom Furniture	106,191	(78,546)	27,645		
Info-Tech Assets	141,788	(133,915)	7,873		
Office Furniture & Fittings	9,139	(9,139)	-		
Other Equipment	271,661	(172,914)	98,747		
Leased Assets	16,236	(6,502)	9,734		
Library Resources	50,046	(39,391)	10,655		
	<u>860,221</u>	<u>(563,591)</u>	<u>296,631</u>		
	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
	31 Dec 2020				
Buildings	148,330	-	-	(6,354)	141,976
Classroom Furniture	19,168	14,946	(232)	(6,237)	27,645
Info-Tech Assets	7,591	6,147	-	(5,865)	7,873
Office Furniture & Fittings	-	-	-	-	-
Other Equipment	59,617	50,208	(1,962)	(9,116)	98,747
Leased Assets	11,257	3,151	-	(4,673)	9,734
Library Books	9,954	2,223	-	(1,522)	10,655
	<u>255,917</u>	<u>76,675</u>	<u>(2,194)</u>	<u>(33,767)</u>	<u>296,631</u>

The net carrying value of equipment held under a finance lease is \$9,734. (2019 \$11,257)

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

NOTE 16 Funds Held for Capital Work Projects

During the year the school received and applied funding from the Ministry of Education for the following Capital Works Projects.

	Opening Balance	MOE Funds Received	Money Spent/Return	Board Contribution	Closing Balance
2021	\$	\$	\$	\$	\$
ILE Building - Project 211524	(5,037)	19,614	(26,008)	11,431	-
Tree Removal - Project 224463	28,791	-	(28,791)	-	-
Covered Bag Storage - Project 225902	20,943	2,327	(23,270)	-	-
Room 4 Upgrade - Project 220120	-	68,439	-	-	68,439
	<u>44,697</u>	<u>90,380</u>	<u>(78,069)</u>	<u>11,431</u>	<u>68,439</u>
Represented by:					
Funds held on behalf of the M.O.E.					<u>68,439</u>

2020

ILE Building - Project 211524	(20,401)	538,327	(522,963)	-	(5,037)
Tree Removal - Project 224463	-	28,791	-	-	28,791
Covered Bag Storage - Project 225902	-	20,943	-	-	20,943
	<u>(20,401)</u>	<u>588,061</u>	<u>(522,963)</u>		<u>44,697</u>

NOTE 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 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.

No related party debts or transactions have been written off or forgiven during the year.

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

NOTE 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.

	2021 Actual	2020 Actual
<i>Board Members</i>	\$	\$
Remuneration	3,210	2,035
 <i>Leadership Team</i>		
Remuneration	325,077	402,563
Full-time Equivalent Members	<u>3</u>	<u>4</u>
Total key management personnel remuneration	<u><u>328,287</u></u>	<u><u>404,598</u></u>

There are four members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has 2 Finance members, the Principal and Committee Member that had no extra meetings and two extraordinary meetings for property matters.

As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions and other disciplinary matters.

Principal

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

	2021 Actual	2020 Actual
<i>Salaries and Other Short-term Employee Benefits:</i>	\$000	\$000
Salary and other payments	120-130	120-130
Benefits and other emoluments	3 - 4	3 - 4
Termination benefits	-	-

Other Employees

Number of other employee who received remuneration of over \$100,000 was in the following bands:

	2021	2020
	FTE Number	FTE Number
Remuneration \$000		
100 - 110	<u>1</u>	<u>1</u>

The disclosure for "other employees" does not include remuneration of the Principal.

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

NOTE 19 Compensations and Other Benefits upon leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees,

committee members or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was as follows:

	2021	2020
Number of persons	Nil	Nil
Total Value	Nil	Nil

NOTE 20 Contingencies

There are no Contingent Liabilities and no Contingent Assets at balance date.

(Contingent Liabilities and Contingent 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 be quantified at 31 December 2021, a contingent liability for the school may exist.

NOTE 21 Commitments

(a) Capital Commitments

At balance date the Board had entered into contract agreements for Capital Works as follows:

1. \$68,439 contract for Room 4 Upgrade, which will be fully funded by the Ministry of Education. These funds have been received and nothing has been spent to date.

(2020 \$587,313)

(b) Operating Commitments

As at balance date, the Board had not entered into any operating leases.

Amounts owing on finance leases are disclosed as a liability in Note 12.

BROADLANDS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021 (continued)

NOTE 22 Financial Instruments

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Financial Assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	56,267	22,011	64,337
Investments	104,836	138,766	103,566
Receivables	44,677	43,024	48,065
Total Financial Assets measured at amortised cost	<u>205,780</u>	<u>203,801</u>	<u>215,968</u>
Financial Liabilities Measured at Amortised Cost			
Payables	61,669	88,984	94,198
Finance Leases	7,923	9,727	11,327
Total Financial Liabilities Measured at Amortised Cost	<u>69,592</u>	<u>98,711</u>	<u>126,468</u>

NOTE 23 Events after Balance Date

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

BROADLANDS SCHOOL

KIWISPORT REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Kiwi Sport is a Government funded initiative to support students' participation in organised sport.

In 2021, the School received \$1,249.10 through Operations Grant.

The funding was spent on the Sport BOP GO4it Programme.

All students benefited from the programme.



MISSION STATEMENT

“To provide a stimulating and progressive learning environment where students develop the skills and confidence to become passionate life long learners”
‘Land of the Learner’

Achievement Targets 2021

Reading

To increase the percentage of students achieving At or Above expectations to 90%

To decrease the percentage of Māori boys achieving Below or Well Below expectations from 27% to 20%

To decrease the percentage of Māori girls achieving Below or Well Below expectations from 29% to 20%

Writing

To increase the percentage of students achieving At or Above expectations at 85%

To decrease the percentage of boys achieving Below or Well Below expectations in Surface Features from 34% to 25%

To decrease the percentage of Māori boys achieving Below or Well Below expectations from 30% to 20%

To decrease the percentage of Māori girls achieving Below or Well Below expectations from 14% to 10%

Mathematics

To decrease Year 4 students achieving Below expectations from 27% to 15%.

To decrease Māori tamariki achieving Below

VALUES STATEMENT

Broadlands School actively promotes and models a virtues-based culture
‘Virtues-The Gifts of Character’
The 3R’s - Respect, Responsibility, Resilience

VISION STATEMENT

Students will be part of a learning community of creative and critical thinkers who take pride in all areas of their learning. They possess a strong sense of belonging and are valued for the positive contributions they bring to society.
‘Celebrating Excellence at Broadlands’

Charter 2021

1

Our Community & Partnerships

2

Our Tamariki - Leadership

3

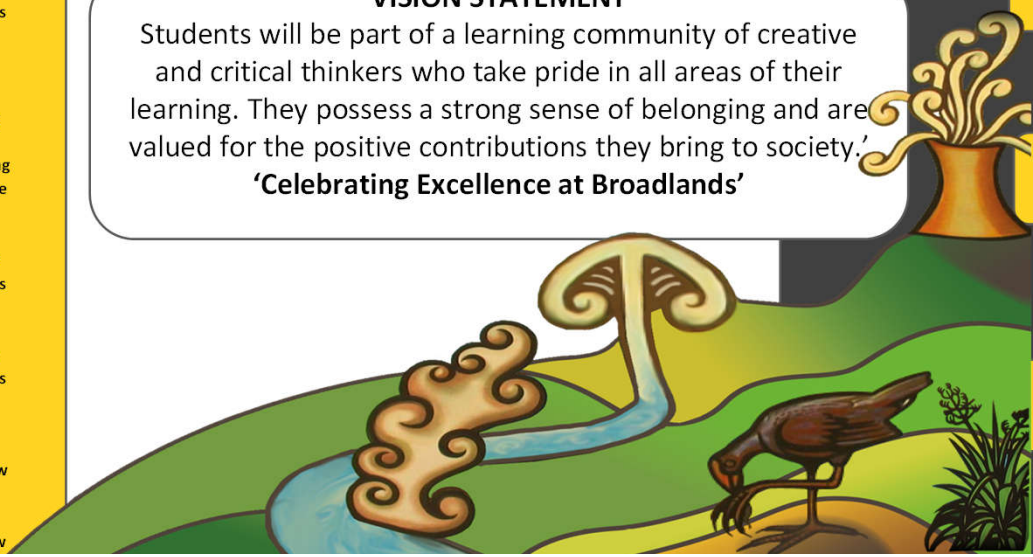
Our Tamariki - Pathway for Achievement

4

Our Curriculum

5

Our Personnel - Learning, Leadership & Review



1. Our Community & Partnerships

Historical

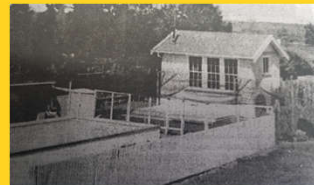
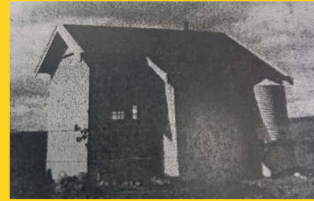
The first letter on the Board files was dated 1 July 1934 by Mr E. Earle Vaile, requesting that a building be erected for use as a school on five acres of land on his estate at Broadlands.

This building was in the so-called 'Shearers' Dining Hall' in the homestead enclosure. Mr Vaile was appointed the School Commissioner until the School's first election in May, 1934.

Today, Broadlands School is a Primary Contributing School catering for students from Years 0-6 with a roll of approximately 95 students (2020) although this number varies throughout the year.

Geographical Location

Broadlands School is situated in the heart of the Reporoa Valley 30km north of Taupo and 50 km south of Rotorua.



Governance

The Board of Trustees provides a proficient and responsible level of Governance.



In accordance with NZSTA guidelines, the Governance Manual was re-aligned with current Governance protocol and priorities by the Board of Trustees, including an up-date of the Triennial Plan. The Board meets twice termly. All members of the School community are welcome to attend.

Inclusiveness

Broadlands School is an inclusive school which provides equitable access to all learning opportunities, differing needs and outcomes for students. It welcomes and supports all students/tamariki who present a range of specific learning difficulties. [MOE 'Inclusive Education'](#)

Partnerships

Broadlands School is committed to developing strategies that will build and sustain high trust relationships and genuine learning partnerships with whānau ultimately to improve achievement outcomes for all our tamariki. Reference will be made to MoE's 'Leading Local Curriculum' 2019.

<https://nzcurriculum.tki.org.nz/Strengthening-local-curriculum/Leading-local-curriculum-guide-series/Local-curriculum>

Cultural Responsiveness

Being culturally responsive and understanding Aotearoa New Zealand's cultural heritage is a priority giving prominence to manaakitanga (hospitality, kindness, generosity and respect), whanaungatanga (relationships, kinship, working together, shared experiences and sense of family connection) and mahi tahi (working together, collaborating and cooperating).

Our valued association with Ngāti Tahu - Ngāti Whaea nurtures parent/whānau relationships and provides our tamariki with opportunities to embrace tikanga Māori and Te Reo Māori through Kapa Haka and our Cultural Festival alongside its natural and sensitive integration through karakia, waiata, mihi and pepeha. From Term 4 2019 in to 2020, a Te Reo /Tikanga Māori tutor will be engaged/employed by the Board of Trustees one day per week to teach at all levels.

The Board of Trustees gives effect to Te Tiriti o Waitangi by ensuring its plans, policies and local curriculum reflect tikanga Māori, matauranga Māori and te ao

Communication and Formal Reporting

Comprehensive, personal and technology-driven communication at all year levels is a priority. A mix of both formal and informal methods of communication are provided. Honest two-way sharing of all student achievement information, including strengths and learning barriers, are regularly discussed, both formally and informally. Broadlands School believes in and strives to achieve educationally powerful connections between all stakeholders. This is most effective when sharing valuable information and responding to the learning needs of all our tamariki. Listening to each other is the key!

Communication and Reporting - Technology-driven: (no hard copies)

- Broadlands School website - <http://www.broadlands.school.nz/>
- Seesaw (an online portfolio for sharing of learning and real-time reporting, accessible 24/7)
- Facebook
- SchoolApp
- Newsletters (weekly)

Communication and Reporting - Sharing of Learning face-to-face:

- Learners' Conferences (twice yearly)
- Learning Celebrations (termly)
- Workshops - Seesaw & NZ Curriculum (Mathematics 2021)

School Events - Annual:

- Calf and Pet Day
- Swimming, Cross Country, Duathlon/Triathlon and Athletics
- Grandparents' and Friends' Day
- Flower Show

Consultation:

- Whānau hui (annual)
- Forum (topical as required)



2. Our Tamariki - Leadership

Broadlands School prioritises the leadership of our tamariki, particularly at the Year 4 - 6 levels.

These include:

- Heads of School (2)
- Te kaea o ngā kōtiro/tama as tuakana/teina (4)
- Heads of Houses (8)
- Sports Leaders (2)
- Head Librarian
- Monitors (extensive)



Sport and House competitions foster sportsmanship, fair play, pride, whanaungatanga and mahi tahi (both unity) health and wellbeing, the pursuit of excellence and resilience.

Broadlands School expects that desirable behaviours are role-modelled by all school leaders with positions of responsibility along with teaching and support staff. Although our 20 school virtues provide the framework for expectations, the following three virtues have been identified through community consultation as all-embracing:

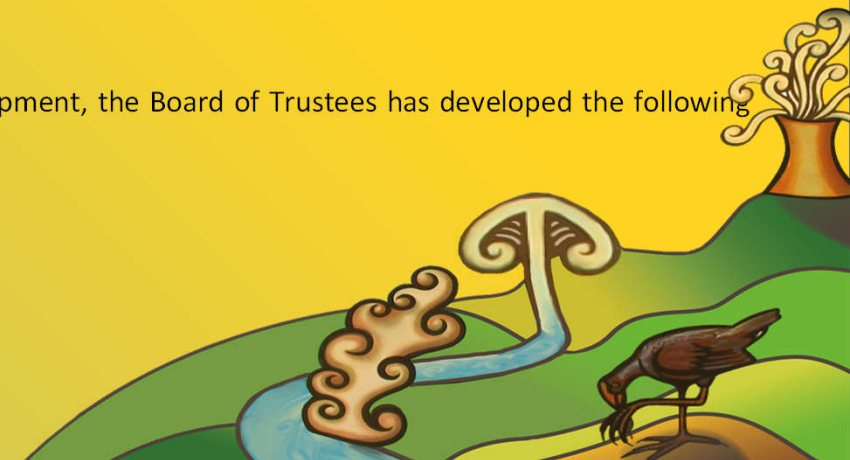
The **3 R's** of **Respect, Responsibility** and **Resilience**.

Through the Broadlands School Board of Trustee Strategic Planning, Policy Review and Policy Development, the Board of Trustees has developed the following related policy that supports leadership at all levels expectations school-wide.



[Governance Policy Framework](#)

Refer to **Behaviour Management Policy O12**



3. Our Tamariki - Pathway to Achievement



Learning Partnerships

Genuine learning partnerships at all levels of our school community are to be nurtured. These include the honest sharing of information, learning strategies and approaches that have been trialled and successfully implemented, that will raise achievement outcomes and accelerate progress, especially for those underachieving.

Hauora - Well-being

Hauora - a Māori philosophy that includes the dimensions of taha wairua, taha hinengaro, taha tinana and taha whānau. All stakeholders have the right to feel a sense of hauora and belonging, free from discrimination (of any type) and physically and emotionally safe within their learning environment.

Through the Broadlands School Board of Trustee Strategic Planning, Policy Review and Policy Development, the Board of Trustees has developed the following two related policies that support the well-being of students and staff.

- [Governance Policy Framework](#)
Refer to **Well-being / Hauora Policy - Students O9**
- [Governance Policy Framework](#)
Refer to **Well-being / Hauora Policy - Staff O10**

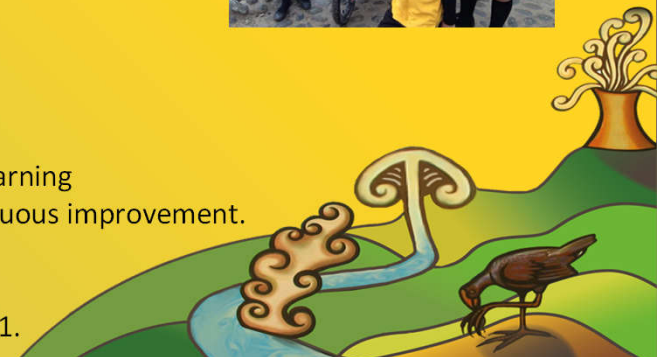


All staff work closely with whānau to ensure that the well-being of all members of our community is prioritised.

Transitioning

It is important that all tamariki are provided with an identifiable and transparent learning pathway which optimises learning opportunities and prioritises achievement outcomes in an environment that provides and supports a culture of continuous improvement.

A key aspect of the learning pathway is our ability to successfully transition our tamariki from Early Childhood to Year 1, to Year 6 to Intermediate/College. Developing a close relationship with ECE's is an increased priority from 2021.



4. Our Curriculum

Broadlands School provides a diverse yet well-balanced teaching and learning programme covering all Learning Areas of the NZ Curriculum; a priority towards Literacy, Numeracy and the innovative integration of the Digital Technologies | Hangarau Matihiko Curriculum.

We value what each learner brings with them. Leaders take responsibility for growing their own and others' confidence in culturally responsive practices and for genuinely involving Māori whānau in determining our cultural and moral purpose anchored in our collective understanding of the principles of Te Tiriti o Waitangi.

STEAM (Science, Technology, Engineering, Arts & Mathematics) approaches in these learning areas are also explored at all year levels. Science, linked to Literacy and Digital Technologies, is a curriculum priority in 2021/2022 with the support of the MOE's 80 hours of Centrally-funded PLD and facilitation from the University of Waikato.

The intensive development of Oral Language is a priority at all levels. Our third-year commitment to storytelling through Storyways Literacy and the development of our own school-wide curriculum in 2020, including our own local stories, will support this tremendously. The RTLB-supported 'Teacher Oral Language Development' (TOLD) programme and the BRICKS Club (Building Relationships, Independence, Creativity with Kids in Schools) are both Oral Language initiatives for 2021.

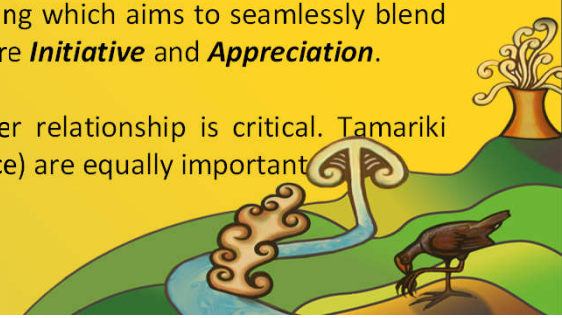
Our learning environment, including the complete modernisation of Block A in 2020, is both future-focused and student-centred within a meaningful learning context, at all times, ensuring that learning is differentiated to equitably meet specific learning difficulties, agreed goals, learning styles, interests, maturity and social development of all students/tamariki.

Our 20 Virtues, including the **3 R's of Respect, Responsibility and Resilience**, provides a sense of moral purpose and well-being which aims to seamlessly blend into our curriculum, all areas of school-life and beyond Broadlands School's gates. Two current and additional priority virtues are **Initiative** and **Appreciation**.

We provide unquestionable support and hauora/well-being at all levels where a positive and nurturing student - teacher relationship is critical. Tamariki 'ownership' of the learning journey (which is called learner agency) and their 'voice' in the journey (which is called student voice) are equally important.

The pursuit of excellence school-wide is strongly encouraged.

The NZ Curriculum 'Key Competencies' and the Broadlands School 'virtues-based culture' are strategically, yet naturally,



5. Our Personnel - Learning, Leadership & Review

Personnel

Broadlands School is supported by a professional and progressive Board of Trustees which is strongly focused on self-review and improvement in all areas of Governance.

The Broadland School leadership team, teaching and support staff are an experienced team who are committed to providing excellence in teaching and learning.

Learning

Our culture of learning extends well beyond that of our tamariki.

Through a cycle of self and leadership-driven review, all leadership, teaching and support staff are encouraged to fully engage in, and when opportunities arise, lead and share their ongoing professional learning with their colleagues. Building and sustaining a collective leadership purpose and professional learning community is a priority.

Just as the educational landscape evolves, so do professional learning priorities which are very much focussed on the learning needs and achievement of our tamariki. Our inclusion within the Kāhui Ako o Reporoa Community of Learning (CoL) from 2017 provides opportunities for our CoL schools to collaborate and share in the success of our tamariki through our 'Achievement Challenges'.

In 2021, our professional learning, curriculum and priority interventions include:

- StoryWays Literacy (storytelling which focuses on literacy, oral language and creativity)
- ALL - 'Accelerated Learning in Literacy' (MOE Centrally-funded PLD/University of Waikato/PfS)
- ALiM - 'Accelerated Learning in Mathematics' (University of Waikato/MoE/PfS)
- Specialist tutor in Te Reo & Tikanga Māori - staff and tamariki (0.2 FTTE/one day weekly from Term 2, 2020)
- TOLD - 'Teacher Oral Language Development' intervention - NE/Year 1 (in liaison with RTLB)
- BRICKS Club - 'Building Relationships, Independence, Creativity with Kids in Schools' intervention from 2021
- 'Healthy Active Learning' (HAL) initiative 2020-2022 - A Sport BOP, Sport NZ, Ministry of Health & Ministry of Education initiative co-facilitated by HAL Advisor and 'Community Connector' personnel
- Science (70 hours) - Digital Technologies (10 hours) linked through Science CF PLD (80 hours total)



Leadership

Within the leadership structure of Principal, Deputy Principal and Unit holders, leadership capacity and capability are sustainably built and supported.

Key responsibilities include that of a dedicated and highly specialised Special Education Needs' Coordinator (SENCo), Literacy Lead Teacher, Mathematics Lead Teacher and Health & PE Lead Teacher. The Principal will co-lead curriculum development school-wide with the Deputy Principal.

As part of our involvement in the Kāhui Ako o Reporoa Community of Learning, we will have a 'Within School' (WS) teacher who will support the Community of Learning 'Across School' teacher. From 2020, our SENCo liaises closely with the two newly appointed Learning Supporting Coordinators (LSC's).

Cycle of Evaluation

As part of our 'Teaching as Inquiry' self-review and professional reflections of teaching practice, we have implemented 'Professional Partners' which facilitates peer observations of teaching practice, in-depth analyses and reflective questioning facilitated by the leadership team. As part of its strategic planning and cycle of review, the Board of Trustees regularly reviews school-wide curriculum.

In 2021, the curriculum priorities will include:

- Mathematics - Accelerated Learning in Mathematics (ALiM) facilitated by Mathematics Lead Teacher & Shirley Collins - University of Waikato
- Literacy - Accelerated Learning in Literacy (ALL) facilitated by Literacy Lead Teacher & Colleen Wills - University of Waikato
- Science - MOE Locally-funded PLD for 80 hours over 2020/2021 facilitated by Anne Barker - University of Waikato
- StoryWays Literacy - curriculum development including local stories (facilitated by StoryWays Literacy)
- Seesaw as an engagement and sharing of learning tool including reporting in all learning areas with clear links to the Key Competencies and our Virtues
- Sport BOP/HAL/Health & PE, Hauora community survey (Term 1) and Sport BOP/HAL/Community Connector Swimming Sports Student voice feedback survey (Term 1) and Health & PE Lead Teacher Water Skills/Swimming Sports community survey

There will be additional priority focus on:

- Digital Technologies | Hangraui Matihiko implementation from 2020 incl. CF PLD linked to Science (10 hours)
- 'Healthy Active Learning' (HAL) from 2020 - A Sport BOP, Sport NZ, Ministry of Health & Ministry of Education initiative
- Cultural responsiveness including Te Reo and Tikanga Māori tutor
- Localising our curriculum through Science, Te Reo & Tikanga Māori and our school production (Term 3)



Strategic Plan - Overview 2021 - 2023

Curriculum - Student Learning & Engagement

- *Seesaw development (including whānau engagement in, NZC coverage, Level reporting, quality of teacher reporting, student voice, learner agency, Key Competencies & 3 R's/Virtues). Building staff and community readiness for real-time reporting 2021 in conjunction with the shift from current formal reporting procedures..
- *Proactive and responsive communication including Seesaw, Facebook, SchoolApp, website, weekly e-Newsletter ('Broadlands Bulletin') and student-lead assemblies
- *Te Reo & Tikanga Māori - Culturally responsive pedagogy & inclusion of local stories (including Ngati-Tahu-Ngati Whaoa Runanga Trust/iwi consultation). Specialised Te Reo & Tikanga Māori tutor from Term 3 2020 to 2021 for one day/weekly
 - *Digital Technologies | Hangrao Matihiko implementation into 2021
 - *StoryWays Literacy - Developing a Broadlands School storytelling curriculum including local stories (Broadlands School initiative)
 - *Student Peer Coaching (Kāhui Ako o Reporoa/TLIF)
- *Block A/Flexible Learning Space (FLS). Developing a shared understanding of the pedagogy/rationale. The Why? What? How?

School Organisation & Structures

- *Senior Leadership Team (SLT) of Principal and DP
- *Leadership through Unit allocation (4)
- *Kāhui Ako o Reporoa/CoL 'Within School' , 'Across School' and LSC roles collaboration

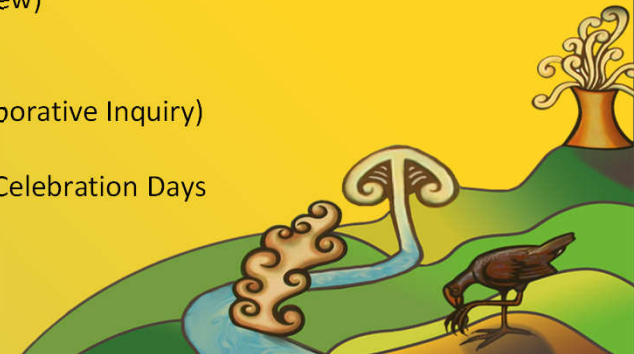
Documentation, Reporting & Self-Review

- *Principal Performance Appraisal 2021 - BOT compliance function
- *Governance Framework (Policies/policy review/Triennial Plan)
- *Professional Learning & Development 2021(Implementing/consolidating/other)
- *Education Council - Our Code, Our Standards/Attestation procedures (under review)
- *Job Descriptions/Appraisal procedures

- *Professional Partners - reflective practices/reflective questioning techniques (applied to Collaborative Inquiry)
- *Teaching as Inquiry - collaborative structure (reviewed for 2021)
- *Structured and responsive reporting procedures including Learner Conferences and Learning Celebration Days
 - *Board of Trustees - consultation (as determined by the BOT)

Employer Responsibilities - Personnel

- ***G10** Well-being Policy - Staff (Review/Triennial Plan)



Strategic Plan - Overview 2021 - 2023

Property

*5YA/10YPP 2018-202

*MOE-funded H & S tree management 2020/2021 (as below)

*Boys' toilet/ancillary building conversion to a covered bag area 2021

* Bikes and bike trail development 2020/2021 (NZCT & PTA-funded project)

*Carpark(s) re-seal

*Swimming pool maintenance - painting

*Argest BWOFF compliance (monthly/annually)

*Wormald audit (annual)

*Proactive grounds maintenance and enhancement

Health & Safety

*Evacuation procedures - fire, earthquake, Lockdown Levels 1 & 2 (one/term)

*Electrical appliance testing - B-SAFE (annually)

*MOE-funded tree felling, pruning & trimming (under H & S priority)

*BOT Grounds audit (bi-annual)

*Hazard identification (staff/as and when)

***G10** Well-being/Hauora Policy - Staff (Review/Triennial Plan)

***G9** Well-being/Hauora Policy - Students (Review/Triennial Plan) including physical, emotional, social and spiritual - Te whare Tapa Wha; being the four pillars of hauora

*Healthy Active Learning (well-being component) Ministry of Health, Sport NZ & Ministry of Education initiative

*Curriculum initiatives (Life Education, 'Keeping Ourselves Safe', sun safe practices, pubertal change talk etc)

*Established internal/external/EOTC risk management protocols

*Established Covid-19/Lockdown protocol as recommended by MOE (on advice from Ministry of Health)

*Board of Trustee survey - partial focus on Hauora/well-being

Finance

*MOE Operations Grant & 5YA/10YPP funding

*Fiscally responsible Governance

*Maximising MOE Resourcing Staffing Entitlement

*Proactive grant applications (resourcing priorities n Digital Technologies, Science & Literacy)





Strategic Plan - Overview 2021 - 2023

Reflecting Aotearoa New Zealand's Cultural Diversity

- * Culturally responsive practices including the moral purpose and principles of Te Tiriti o Waitangi
 - * Prioritise manaakitanga (hospitality, kindness, generosity and respect), whanaungatanga (relationships, kinship, working together, shared experiences and sense of family connection) and mahi tahi (working together, collaborating and cooperating)
 - * Nurture Ngāti Tahu - Ngāti Whaea/whānau relationships
- * Embrace Te Reo and Tikanga Māori through Kapa Haka, weekly tutoring and Cultural Festival
 - * Within protocol, naturally integrate karakia, waiata, mihi, pepeha and the development of a shared/common use of Te Reo school-wide
 - * Involvement in Kāhui Ako o Reporoa - Community of Learning
 - * Participation in Kapa Haka (weekly) and the Cluster Cultural Festival (annual)
 - * Practices reflect 'Tataiako - Cultural Competencies for Teachers of Māori Learners'
 - * Ka Hikitia - Accelerating Success 2013-2017'



Partnerships with the Community

- * Charter Consultation - H & S/Sport BOP Survey (Term 1)
 - * PTA Meetings (twice termly)
- 'Meet and Greet' (Term 1) & others by design (Terms 1-4)
 - * Triathlon/Duathlon (Term 1)
 - * Learner Conferences (Term 2)
 - * Learning Celebration/Open Days (termly)
- * Cultural Festival Cluster/Term 2 & Localised story school production/Term 3
 - * Whānau phone calls/logs (Terms 1-4)
 - * Kāhui Ako o Reporoa - Community of Learning
 - * Grandparents' & Friends' Day
- * Developing role and profile of Seesaw and Facebook (as an engagement tool)



Annual Plan 2021

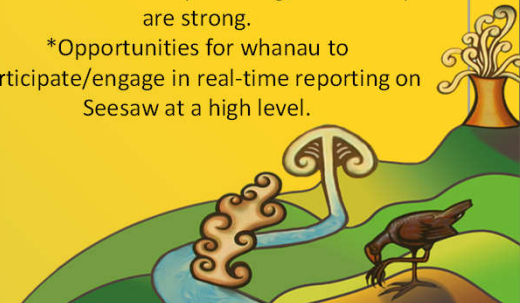
Strategic Aims	Strategic Initiatives	Input/Action	Output
<p>1. Our Community & Partnerships</p> <p>Enable relationships for learning by providing an inclusive, equitable and culturally responsive school culture which builds genuine learning and high trust partnerships with whānau in order to improve learning outcomes for all tamariki. Effective communication is a priority.</p> <p><i>He kaitiaki (the guardian) - 'Leaders protect & nurture a caring environment where people and ideas are valued, health, safety and well-being are enhanced and relationships are strong'</i> (‘Educational Leadership Capabilities Framework’/ELCF, 2018)</p>	<ul style="list-style-type: none"> *Enrich learning opportunities for our tamariki by fostering learning-focused relationships within school, community and iwi * Build the profile of Seesaw as a learning sharing, real-time reporting and partnership tool *Regular information sharing events/learning activities * Regular whānau surveys/consultation feedback and feed forward * Build a culture that values learning and learning partnerships beyond those that are solely sporting in nature. (such as Reading, Writing, Mathematics, school-wide inquiries & Te Reo & Tikanga Māori) * Effective, highly informative and multi-purpose communication strategies *Develop a shared understanding of being culturally responsive including BOT, staff and whānau *Develop a shared understanding of student voice and learner agency *Build an understanding of the moral value of our Virtues-based culture over-arched by the 3 R’s. *Genuinely promote Māori mana, Te Reo and Tikanga Māori across the school community *Kāhui Ako o Reporoa 	<ul style="list-style-type: none"> *Ensure all whānau are connected to Seesaw. Those who are not are personally contacted by classroom teachers/office to offer support including phone calls and invitations to come in for 1:1/small group support. Provide informal support workshop Term 1 *Increase awareness and profile of real-time reporting strategies such as set Seesaw Learning Area reporting deadlines established for 2020. *Use Seesaw responsiveness as evidence of the impact of culturally responsive practices such as Te Reo and Tikanga Māori sharing *Regularly and honestly share formative and summative assessment data and engage whānau in developing or supporting strategies in order to raise and/or accelerate underachievement *Termly whānau, tamariki and staff collaboration and consultation for Charter and strategic initiatives at events such as Triathlon/Duathlon, ‘Meet and Greet’, Learner Conferences, HAL. * Classroom teachers/Lead Teacher H & PE to promote Sport BOP/HAL *Drive’ the passion/excitement of learning through the tamariki (agency) to whānau, including Seesaw as a the learning sharing tool for real-time reporting *Classroom teachers to build a culture of real-time quality student voice and learner agency *Develop and genuinely act upon a shared understanding of cultural responsiveness, such as Whānau logs (Terms 1-4) *Through Roll Return 1.3.20, apply for MOE level 4b Māori funding *Engage Ngāti Tahu-Ngāti Whaoa in the inclusion local stories for storytelling curriculum/production (Term 3) 	<ul style="list-style-type: none"> *All classroom teachers actively engaged new/existing whanau on Seesaw connectivity/access and barriers/issues needing support. Regular check-ins through whānau phone log. Overall, a high engagement level has been achieved. Lockdown #2 2021 exhibited a similar pattern of engagement/non-engagement to 2020. More focus on the quality of comments linked to learning 2022. *Whanau have accepted real-time reporting rationale and not questioned no mid-year/end-of-year reporting. *No specific evidence gathered on culturally responsive practices. *Due to Covid-19 limitation on numbers/events, no specific consultation on the Charter and strategic initiatives eventuated. *Excellent profile of HAL/healthy active Broadlands students in 2021 by Lead Teacher H & PE through visible outside board, weekly Bulletin and Facebook. *Engagement/student voice/learner agency of tamariki on Seesaw has been outstanding through 2021. *Whanau logs started well, but needs a re-focus for 2022. *MLP Level 4b Te Reo Māori Operations Grant funding successful. Staff are diligent in endeavouring to meet the minimum requirement of Te Reo. *Due to Covid-19/Lockdown #2/Vaccine Pass status, limited opportunities to engage Ngāti Tahu-Ngāti Whaoa in promoting local stories.

Annual Plan 2021

Strategic Aims	Strategic Initiatives	Input/Action	Output
		<ul style="list-style-type: none"> *Through the Kāhui Ako o Reporoa, engage Te Reo and Tikanga Māori tutor 0.2 FTTE 2020 (subject to successful MOE audit) * Active school involvement in Kapa Haka, Cultural Festival, pepeha, karakia, waiata including the engagement of whānau *Ensure all staff have shared understanding of, and make explicit, Tātaiako competencies *Involvement in the Kāhui Ako o Reporoa and initiatives including Science/ALL collaboration and the 'Achievement Challenge' priorities *Review and ensure clarity of our school-wide communication strategies with all stakeholders including newsletter (weekly), Facebook, School Apps, website, Seesaw, email, and face-to-face *BOT to facilitate online and hard-copy survey. Focus on well-being/hauora, school culture and leadership *Celebrate Matariki including a community hangi (Term 2) 	<ul style="list-style-type: none"> *Te Reo and Tikanga Māori tutor engaged for 0.2 FTTE. Issues/concerns about the tutor's planning/programme implementation/attendance and tutor teacher's professional responsibility/guidance (Reporoa College) *Kapa Haka continued 2021 except when the tutor initially chose not to vaccinate so classes ceased. No Cultural Festival due to Covid-19 constraints. *Tataiako competencies not specifically addressed. *Excellent communication strategies as listed. No BOT online or hard copy survey, although Ken Ward, Leading Learning, undertook a staff (6), face-to-face well-being survey early Term 4 2021 focussing on Principal's performance in this area (report to follow 2022). *Due to Covid-19 limitations/Lockdown #2, but primarily the lack of key whānau availability to assist in the preparation, the hangi did not eventuate.

Annual Plan 2021

Strategic Aims	Strategic Initiatives	Input/Action	Output
<p style="text-align: center;">2. Our Tamariki - Leadership</p> <p>To provide all tamariki with the opportunities to build and sustain leadership capabilities.</p> <p style="text-align: center;"><i>He kaimahi (the worker) - 'Leaders lead by doing!'</i> (ELCF, 2018)</p>	<ul style="list-style-type: none"> *Allocating the roles of Heads of School, Heads of Houses, Kaea & Monitors *Build student leadership capacity and capability over successive years from Year 1 on 	<ul style="list-style-type: none"> *Provide staff leadership/role modelling with fortnightly meetings with student leaders *Ongoing promotion of the 3 R's (all 20 Virtues) as the leaders' guides *Actively support student leaders in their roles as Monitors. Enhance leadership of Head Librarian and Sports Leaders through staff leadership facilitation *Increase mana of Kaea through re-designed/re-labelled badges, such as Te Kaea o ngā Tama Tuakana <ul style="list-style-type: none"> *Provide four Year 6 leaders (Heads of School/Heads of Houses/Kaea) with the opportunity to attend Hillary Outdoors (five days) with other cluster schools (2-4 students) *Provide 12+ Year 5/6 leaders with the annual opportunity to attend the Taupo Leadership Day 	<ul style="list-style-type: none"> *Fortnightly Leadership meetings did not specifically happen, although DP reinforced leadership/role responsibilities on a very regular basis. *Strong classroom/assembly/school-wide focus on the 3 R's. *Focussed staff leadership support of the Head Librarian and Sports Leaders, including peer organisation/leadership. *Mana of Kaea and their profile continues to strengthen *Hillary Outdoors/Cluster leadership experience (4 students) was a great success. *No Taupo Leadership Day was organised (by Taupo) in 2021.
<p style="text-align: center;">3. Our Tamariki - Pathway to Achievement</p> <p>To provide all tamariki and whānau with an identifiable and coherent learning pathway which optimises learning opportunities and prioritises achievement outcomes supported through a culture of continual improvement.</p> <p style="text-align: center;"><i>Kia arotahia ngā hua ākongā uara nui - 'Focus on valued student outcome'</i> (BES, 2012)</p>	<ul style="list-style-type: none"> *Learning for ākongā should continue over year levels and across settings *Provide rich 'owned' opportunities for learning that are challenging & rigorous *Increase breadth, depth and complexity of experiences for ākongā along the learning pathway <ul style="list-style-type: none"> *LSC's and SENCo collaborative roles *Reciprocated information sharing through the to-be-established MOE /CoL Learning Support Register *Openly share information *Where identified, minimise/eliminate barriers to learning 	<ul style="list-style-type: none"> *With the support of our Kāhui Ako o Reporoa LSC's, provide an identifiable and supportive learning pathway when transitioning from ECE, Years' 1-6 and Year 7+ *Principal/classroom teachers regularly share information through real-time reporting on Seesaw <ul style="list-style-type: none"> *Provide whānau with the opportunity to participate/engage in real-time learning opportunities *Enhance Broadlands School and NE/Year 1 teacher's relationship with, and presence at, Reporoa Kindergarten 	<ul style="list-style-type: none"> *No specific/or any learning pathway support from LSC's with transitioning. <ul style="list-style-type: none"> *Our own ECE/Reporoa Kindergarten transitioning strategies to Broadlands were excellent. Relationship building/relationships are strong. *Opportunities for whanau to participate/engage in real-time reporting on Seesaw at a high level.



Annual Plan 2021

Strategic Aims	Strategic Initiatives	Input/Action	Output
<p style="text-align: center;">4. Our Curriculum</p> <p>To provide a creative, innovative yet well-balanced learning environment which is responsive to the learning needs of all tamariki. The achievement of excellence through our Virtues-based culture is strongly encouraged.</p> <p style="text-align: center;"><i>Me aro ki te hā o te ākongā - Be responsive to all students' learning, identities and well-being'</i> (BES, 2012)</p>	<ul style="list-style-type: none"> *Well-being school-wide discussed in staff meetings weekly *3 R's/Virtues/morality *Key Competencies (NZC) <ul style="list-style-type: none"> *Seesaw *STEAM *Digital Technologies Curriculum <ul style="list-style-type: none"> *Peer coaching (CoL) *StoryWays Literacy school curriculum from 2020 *Block A modernisation-consolidate in 2021 *Build student voice and learner agency capability through real-time reporting <ul style="list-style-type: none"> *PL & D including ALL, ALiM, Science, Te Reo & Tikanga Māori, Sport BOP/HAL & LSC's workshops including dyslexia & ADHD *Curriculum review (ongoing) <ul style="list-style-type: none"> *Use 'rich' and analysed assessment data to determine learning needs and inform teaching practice *EOTC - Year 5/6 Camp *Extensive H & PE programme 	<ul style="list-style-type: none"> *Foster a sense of well-being school-wide with a strong focus on the 3 R's, Virtues and the Key Competencies <ul style="list-style-type: none"> *Promote the above by all staff personnel *Through the SLT, provide the opportunity to engage in PL & D (Refer to 5.) <ul style="list-style-type: none"> *Prioritise shared/partnership goal setting *Consolidate Block A classroom teachers' discussions on rationale, pedagogy and teaching practice. The Why? What? How? *Through SLT, develop a shared understanding of both student voice and learner agency with students in order to increase the level of reflection and ownership of one's learning *All formative and summative assessment that informs teaching and learning strategies, practice and accelerated outcomes for students *Engage Ngāti Tahu-Ngāti Whaoa with the inclusion and design of local stories for our storytelling curriculum *Provide Year 5/6 tamariki with the experiences of EOTC alternating between Papamoa and the Tongariro National Park (3 days) 	<ul style="list-style-type: none"> *Well-being culture of Broadlands School an absolute highlight for all stakeholders, including tamariki, staff and whānau. *Focus on DP leadership strong. (Refer to 5.) *Tamariki successfully engage in goal setting at all levels which were shared at the Learners' Conferences Term 1 2021. <ul style="list-style-type: none"> *No specific discussion on Block A teachers rationale, pedagogy and teaching practice as the wider staff team/team culture (including Room 4) is working particularly well. Largely single-cell teaching and learning at this time with some collaborative teaching/learning. *Learner agency and student voice through Seesaw is at an advanced level, including Seesaw specialisation in Visual Art (Terms 1/2) Digital Technologies (Terms 3/4). Ngāti-Tahu-Ngāti Whaoa not specifically engaged with local stories. *EOTC Tongariro National Park/Turangi Year 5/6 experience successfully held Term 1 2021.



Annual Plan 2021

Strategic Aims	Strategic Initiatives	Input/Action	Output
<p>5. Our Personnel - Learning, Leadership & Review</p> <p>To provide a supportive and collaborative culture of professional learning and well-being that strongly supports a cycle of self and leadership-driven review.</p> <p><i>He kaiako (the teacher and the learner)- ‘Leaders use reciprocal learning and exemplary modelling of innovation that leads to the effective creation, development and delivery of high-quality authentic learning contexts and practice’ (ELCF, 2018)</i></p>	<ul style="list-style-type: none"> *Principal Appraisal-consultant TBC *Strengthen collaborative inquiry/‘Teaching as Inquiry’ *Our Code, Our Standards *Professional Partners *Relevant PL & D including: <ul style="list-style-type: none"> *StoryWays Literacy ALiM Science (CF PLD-80 hours 2021/2022) ALL Te Reo Māori LSC’s workshops (3) *Seesaw (internal) DP leadership-Masterclass with DirectionWorx DT/team building workshop with Learning Architects *Digital Technologies Curriculum *Peer coaching *Promote teacher agency that fosters within each staff member the power to act; for teachers to feel like they are in control and autonomous (not overly prescribed to) 	<ul style="list-style-type: none"> *BOT to engage consultant TBC to facilitate Principal Appraisal *Principal to engage Learning Architects to facilitate DT/team building workshop (Term 1) *Maintain task-oriented Job Descriptions for all key personnel including DP, Unit holders (DP/SENCo/H & PE/Maths/Literacy), Teacher Aides and administration *Priority to leadership in Mathematics (ALiM), Literacy (ALL), Health & PE & Deputy Principal *Collaborative re-designed ‘Teaching as Inquiry’ model focus in 2021. Staff build and share their knowledge about teaching practices and their positive impacts on student learning *Use knowledge to review and refine strategic priorities *Review school documentation/engage staff (internal) <ul style="list-style-type: none"> *SLT to engage staff in appraisal and attestation protocol/structure discussions *with new teaching staff (2), re-focus ‘Professional Partners’ and reflective questioning within Term 3 *SLT to Support staff with portfolio development *Engage teaching staff in developing a shared understanding and actions in the use of Seesaw for quality real-time reporting, NZC Learning Area coverage, student voice, teacher voice, earner agency, 3 R’s/Virtues and Key Competencies (internal) *Kāhui Ako o Reporoa-contracted facilitator to implement peer coaching (students) Years’ 3-6 *As a BOT, be proactive in the maintenance and nurturing of well-being at all levels of the Broadlands School community 	<ul style="list-style-type: none"> *BOT engaged Ken Ward/Leading Learning to undertake Principal Appraisal on a Term 2 2021 to Term 1 2022 12-month cycle. *Learning Architects facilitated a successful DT/team building TOD 1/2 day Zoom; the latter using the Clifton Strengths survey to guide peer discussions. *Job Descriptions remained current. *ALiM and ALL leadership mainly focussed at a personal/in-class level with 2022 being more focussed on collegial observations/in-class support. Extremely well-organised and highly profiled role of Lead Teacher Health & PE. DP PLD through Anne Giles/DirectionWorx workshop deemed to be very worthwhile. Will continue 2022. *Revised collaborative ‘Teaching as Inquiry’ model worked well as a collaborative document which seemed to add some buy-in. More focussed teaching practice impact discussions would have been useful. *Term 4 ‘Teaching as Inquiry’ and Teaching Council of Aotearoa ‘Our Code-Our Standards’ appraisal/attestation discussions with all teaching staff were valuable. *No Kāhui Ako o Reporoa peer coaching (at student or teacher level) occurred in 2021. WST was involved in peer coaching through Kahui Ako meetings early 2021. *BOT well-being priority successful focus due to excellent discussions at BOT level and Principal with Board Chair.

**Annual Plan - Baseline Data
From 2020 informing 2021**

Cohorts	Reading	Writing	Mathematics
Whole School	Schoolwide Baseline Data		
Whole School	85% of students operating At or Above expectations	82% of students operating At or Above expectations	80% of students achieving At or Above expectations
Gender		66% of all boys operating At or Above expectations in Surface Features	79% of all boys are achieving At or Above expectations 82% of all girls are achieving At or Above expectations
Māori Boys	73% of Māori boys operating At or Above expectations	70% of Māori boys operating At or Above expectations	One third (32%) of students enrolled as Māori (Ethnicity 1) are achieving Below the expected level in Mathematics. Of the total number of Māori male students, 27% are Below expectations.
Māori Girls	71% of Māori girls operating At or Above expectations	86% of Māori girls operating At or Above expectations	Of the total number of Māori female students, 43% are Below expectations.
Year 4			Year 4 has 27% of students who are Below expectations in Mathematics.

**Annual Plan - Achievement Targets - Analysis of Variance
(From Term 4 2020 to Term 4 2021)**

Cohorts	Reading (Refer to BOT Report Term 4 2021)	Writing (Refer to BOT Report Term 4 2021)	Mathematics (Refer to BOT Report Term 4 2021)
Whole School	To increase the percentage of students achieving At or Above expectations to 90% Target not achieved in 2021 - 75% of students are achieving At/Above	To increase the percentage of students achieving At or Above expectations at 85% Target not achieved in 2021 - 84% of students are achieving At/Above	
Year 4			To decrease Year 4 students achieving Below expectations from 27% to 15% Target achieved. 15% of Year 4 students are achieving below the expected level.
Boys		To decrease the percentage of boys achieving Below or Well Below expectations in Surface Features from 34% to 25% Target achieved in 2021 - 17% of students are achieving Below/Well Below	
Māori Boys & Girls	To decrease the percentage of Māori boys achieving Below or Well Below expectations from 27% to 20% Target not achieved in 2021 - 25% of students are achieving Below/Well Below To decrease the percentage of Māori girls achieving Below or Well Below expectations from 29% to 20% Target not achieved in 2021 - 44% of students are achieving Below/Well Below	To decrease the percentage of Māori boys achieving Below or Well Below expectations from 30% to 20% Target achieved in 2021 - 17% of students are achieving Below/Well Below To decrease the percentage of Māori girls achieving Below or Well Below expectations from 14% to 10% Target not achieved in 2021 - 33% of students are achieving Below/Well Below	To decrease Māori tamariki achieving Below expectations from 32% to 20% Target not achieved. Of the total number of Māori students, 36% are achieving below the expected level.

Independent Auditor's Report

To the Readers of Broadlands School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Broadlands School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 21, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 24 May 2022. This is the date at which our opinion is expressed.

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

Basis for our 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.

ACCOUNTANTS & ADVISORS

The Collective
145 Seventeenth Avenue
Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
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William Buck Audit (NZ) Limited

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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures

in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 22 to 41, 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 the School.

A handwritten signature in blue ink, appearing to read 'R. Dey'.

Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand