

Independent Auditor's Report

To the readers of Blockhouse Bay Intermediate School's Financial statements For the year ended 31 December 2016

RSM Hayes Audit

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The Auditor-General is the auditor of Blockhouse Bay Intermediate School (the School). The Auditor-General has appointed me, Craig Fisher, using the staff and resources of RSM Hayes Audit, Auckland, 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 20, that comprise the statement of financial position as at 31 December 2016, 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 2016; 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 15 June 2017. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Matters to be brought to the attention of the readers of the financial statements

Without modifying our opinion, we draw your attention to the following matters that we identified during our audit:

- The school spent \$12,000 on hospitality including \$7,000 on a farewell party for the Principal. We consider this level of expenditure on hospitality to be relatively high for a school. We also note that the Principal was given a \$3,000 leaving gift which exceeded the \$1,000 the Board approved for this purpose.
- 18 students and 3 teachers travelled to Korea on a cultural exchange at a total cost to the school of \$82,000. The students contributed \$56,000 towards the trip, with the school funding the remaining \$26,000. The Ministry of Education's guidance is that schools should fundraise specifically for overseas travel for students.
- \$3,700 of funds raised specifically for the victims of the Fiji floods was not passed onto the intended recipient but retained and used for school purposes.
- The school made a payment of \$2,500 for expenses incurred on an overseas trip without appropriate receipts.

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.

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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.

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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 comprises the statement of responsibility, board member list, national standards report 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 Blockhouse Bay Intermediate School.



C. R. Fisher
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

BLOCKHOUSE BAY INTERMEDIATE SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

School Address: 95 Bolton Street, Blockhouse Bay, Auckland.

School Postal Address: 95 Bolton Street, Blockhouse Bay, Auckland.

School Phone: (09) 626 - 6414

School Fax: (09) 626 - 4880

Ministry Number: 1232

BLOCKHOUSE BAY INTERMEDIATE SCHOOL

Financial Statements - For the year ended 31 December 2016

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Blockhouse Bay Intermediate School

Statement of Responsibility

For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

Russell Matthews

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

13.6.2017

Date:

Michael Malins

Full Name of Principal

[Signature]

Signature of Principal

13-6-2017.

Date:

Blockhouse Bay Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2016

		2016	2016	2015
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,048,059	5,270,115	5,354,143
Locally Raised Funds	3	552,824	519,600	593,055
Interest Earned		26,385	30,000	36,228
International Students	4	102,356	175,000	165,372
		<u>6,729,623</u>	<u>5,994,715</u>	<u>6,148,798</u>
Expenses				
Locally Raised Funds	3	393,289	390,600	396,908
International Students	4	87,732	75,000	79,879
Learning Resources	5	3,630,058	3,416,500	3,548,766
Administration	6	398,663	360,040	405,001
Finance Costs		3,380	-	-
Property	7	1,916,247	1,537,800	1,710,624
Depreciation	8	221,945	200,000	201,780
Loss on Disposal of Property, Plant and Equipment		69,994	-	3,323
		<u>6,721,308</u>	<u>5,979,940</u>	<u>6,346,281</u>
Net Surplus / (Deficit)		8,315	14,775	(197,483)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>8,315</u>	<u>14,775</u>	<u>(197,483)</u>

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

Blockhouse Bay Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2016

	Actual 2016 \$	Budget (Unaudited) 2016 \$	Actual 2015 \$
Balance at 1 January	<u>1,835,076</u>	<u>1,835,076</u>	<u>1,986,553</u>
Total comprehensive revenue and expense for the year	8,315	14,775	(197,483)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	28,819	-	46,006
Equity at 31 December	<u>1,872,211</u>	<u>1,849,851</u>	<u>1,835,076</u>
 Retained Earnings	 1,872,211	 1,849,851	 1,835,076
Reserves	-	-	-
Equity at 31 December	<u>1,872,211</u>	<u>1,849,851</u>	<u>1,835,076</u>

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

Blockhouse Bay Intermediate School

Statement of Financial Position

As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	9	122,799	14,814	13,804
Accounts Receivable	10	186,332	273,000	259,215
GST Receivable		17,555	30,000	29,768
Prepayments		40,513	35,000	34,877
Investments	11	691,927	661,000	666,813
		<u>1,059,126</u>	<u>1,013,814</u>	<u>1,004,477</u>
Current Liabilities				
Accounts Payable	13	290,239	306,590	396,636
Revenue Received in Advance	14	61,478	45,000	43,737
Provision for Cyclical Maintenance	15	16,646	-	-
Finance Lease Liability - Current Portion	16	24,536	-	-
Funds held for Capital Works Projects	17	13,645	-	(276)
		<u>406,544</u>	<u>351,590</u>	<u>440,097</u>
Working Capital Surplus/(Deficit)		652,582	662,224	564,380
Non-current Assets				
Property, Plant and Equipment	12	1,315,026	1,200,397	1,270,696
		<u>1,315,026</u>	<u>1,200,397</u>	<u>1,270,696</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	42,646	12,770	-
Finance Lease Liability	16	52,752	-	-
		<u>95,398</u>	<u>12,770</u>	<u>-</u>
Net Assets		<u>1,872,211</u>	<u>1,849,851</u>	<u>1,835,076</u>
Equity		<u>1,872,211</u>	<u>1,849,851</u>	<u>1,835,076</u>

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

Blockhouse Bay Intermediate School

Statement of Cash Flows

For the year ended 31 December 2016

	Note	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash flows from Operating Activities				
Government Grants		1,348,476	1,220,362	1,426,469
Locally Raised Funds		612,002	564,106	555,241
International Students		110,678	171,862	169,912
Goods and Services Tax (net)		12,213	(232)	(5,447)
Payments to Employees		(530,992)	(648,834)	(747,641)
Payments to Suppliers		(1,225,449)	(1,207,739)	(1,282,136)
Interest Paid		(3,380)	-	-
Interest Received		30,148	28,443	34,774
Net cash from / (to) the Operating Activities		353,696	127,968	151,172
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	21,002	-
Purchase of PPE (and Intangibles)		(245,334)	(154,049)	(162,526)
Purchase of Investments		(25,114)	-	-
Proceeds from Sale of Investments		-	5,813	4,006
Net cash from / (to) the Investing Activities		(270,448)	(127,234)	(158,520)
Cash flows from Financing Activities				
Furniture and Equipment Grant		28,819	-	-
Finance Lease Payments		(16,993)	-	-
Funds Administered on Behalf of Third Parties		13,921	276	(87,709)
Net cash from Financing Activities		25,747	276	(87,709)
Net increase/(decrease) in cash and cash equivalents		108,995	1,010	(95,057)
Cash and cash equivalents at the beginning of the year	9	13,804	13,804	108,861
Cash and cash equivalents at the end of the year	9	122,799	14,814	13,804

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.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Blockhouse Bay Intermediate School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2016

a) Reporting Entity

Blockhouse Bay 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.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2016 to 31 December 2016 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".

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 in note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed in note 16.

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 in note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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 uncollectible) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 bank term deposits are measured at amortised cost using the effective interest method less impairment.

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 section 73 of the Education Act 1989 in relation to the acquisition of securities.

j) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	10–33 years
Furniture and equipment	5–10 years
Information and communication technology	3–10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders 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 staff, based on years of service, years to entitlement, the likelihood that staff 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 fees received from international students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

o) Provision for Cyclical Maintenance

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

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

p) Financial 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.

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

q) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

r) 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.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,151,688	1,133,115	1,112,433
Teachers' salaries grants	3,216,565	2,900,000	2,795,939
Use of Land and Buildings grants	1,488,265	1,150,000	1,299,474
Resource teachers learning and behaviour grants	11,323	-	-
Other MoE Grants	180,218	87,000	146,297
	<u>6,048,059</u>	<u>5,270,115</u>	<u>5,354,143</u>

3. Locally Raised Funds

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

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	43,512	45,000	65,597
Fundraising	33,108	28,000	36,789
Other revenue	104,768	85,500	139,341
Trading	27,086	24,500	24,405
Activities	344,350	336,600	326,923
	<u>552,824</u>	<u>519,600</u>	<u>593,055</u>
Expenses			
Activities	369,790	376,600	377,790
Trading	11,784	14,000	9,596
Fundraising (costs of raising funds)	5,187	-	8,479
Other Locally Raised Funds Expenditure	6,528	-	1,043
	<u>393,289</u>	<u>390,600</u>	<u>396,908</u>
<i>Surplus for the year Locally raised funds</i>	<u>159,535</u>	<u>129,000</u>	<u>196,147</u>

5. International Student Budget Information and Financial Statements

	2016	2016	2015
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	7	15	10
	2016	2016	2015
	Actual	Budget	Actual
	\$	\$	\$
Revenue			
International student fees	102,356	175,000	165,372
Expenses			
Advertising and marketing	35,269	19,500	18,880
Commissions	3,628	11,500	2,267
International student levy	2,519	4,500	3,611
Employee Benefit - Salaries	6,509	20,000	38,153
Other Expenses	39,808	19,500	16,968
	87,732	75,000	79,879
<i>Surplus for the year International Students'</i>	14,623	100,000	85,493

5. Learning Resources

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	149,845	150,500	154,224
Equipment repairs	8,550	8,000	7,807
Library resources	9,059	5,000	3,390
Employee benefits - salaries	3,410,991	3,190,000	3,321,200
Staff development	51,612	63,000	62,145
	3,630,058	3,416,500	3,548,766

6. Administration

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,540	6,640	5,450
Board of Trustees Fees	3,780	6,000	4,775
Board of Trustees Expenses	16,184	19,700	9,608
Communication	18,835	22,000	21,816
Consumables	29,083	25,500	51,590
Operating Lease	4,196	10,000	23,936
Legal Fees	11,613	-	56,144
Other	104,229	80,400	38,093
Employee Benefits - Salaries	172,001	151,300	158,217
Insurance	13,702	20,000	16,872
Service Providers, Contractors and Consultancy	18,500	18,500	18,500
	398,663	360,040	405,001

7.10 Property

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	91,079	95,500	92,573
Cyclical Maintenance Provision	59,977	13,000	5,444
Grounds	25,257	33,300	37,598
Heat, Light and Water	73,953	60,000	59,572
Repairs and Maintenance	70,239	63,000	83,577
Use of Land and Buildings	1,488,265	1,150,000	1,299,474
Security	9,490	15,000	22,369
Employee Benefits - Salaries	97,988	108,000	110,017
	<u>1,916,247</u>	<u>1,537,800</u>	<u>1,710,624</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Representation of Property Plant and Equipment

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	23,396	22,600	23,121
Furniture and Equipment	88,124	94,000	94,422
Information and Communication Technology	83,415	74,000	74,618
Leased Assets	18,342	-	-
Library Resources	8,669	9,400	9,619
	<u>221,945</u>	<u>200,000</u>	<u>201,780</u>

9. Cash and Cash Equivalents

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	89,288	13,614	12,318
Bank Call Account	33,311	1,000	1,286
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>122,799</u>	<u>14,814</u>	<u>13,804</u>

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

The following notes should be used where applicable:

Of the \$122,799 Cash and Cash Equivalents, \$13,645 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

Receivables from the Ministry of Education

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	345	10,000	50,105
Receivables from the Ministry of Education	-	5,000	5,247
Interest Receivable	2,680	8,000	6,443
Teacher Salaries Grant Receivable	183,307	250,000	197,420
	<u>186,332</u>	<u>273,000</u>	<u>259,215</u>
Receivables from Exchange Transactions	3,025	18,000	56,548
Receivables from Non-Exchange Transactions	183,307	255,000	202,667
	<u>186,332</u>	<u>273,000</u>	<u>259,215</u>

Investment Activities

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset			
Short-term Bank Deposits	691,927	661,000	666,813
Non-current Asset			
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Buildings	610,077	-	(519)	-	(23,396)	586,163
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	399,873	75,276	(23,862)	-	(88,124)	363,163
Information and Communication	193,412	156,587	(37,507)	-	(83,415)	229,077
Leased Assets	-	94,282	-	-	(18,342)	75,940
Library Resources	67,334	10,125	(8,107)	-	(8,669)	60,683
Balance at 31 December 2016	<u>1,270,696</u>	<u>336,269</u>	<u>(69,994)</u>	<u>-</u>	<u>(221,945)</u>	<u>1,315,026</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Buildings	748,608	(162,446)	586,163
Furniture and Equipment	981,366	(618,203)	363,164
Information and Communication	387,890	(158,813)	229,077
Leased Assets	94,282	(18,342)	75,940
Library Resources	127,422	(66,740)	60,683
Balance at 31 December 2016	2,339,569	(1,024,543)	1,315,026

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2015						
Buildings	617,037	16,161	-	-	(23,121)	610,077
Furniture and Equipment	447,452	46,844	-	-	(94,422)	399,873
Information and Communication Technology	148,350	119,679	-	-	(74,618)	193,412
Library Resources	53,007	27,269	(3,323)	-	(9,619)	67,334
Balance at 31 December 2015	1,265,847	209,953	(3,323)	-	(201,780)	1,270,696

Accumulated Depreciation

The following note can be used:

The net carrying value of equipment held under a finance lease is **\$75,940**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2015			
Buildings	759,232	(149,155)	610,077
Furniture and Equipment	1,728,331	(1,328,458)	399,873
Information and Communication Technology	847,991	(654,580)	193,412
Library Resources	133,353	(66,019)	67,334
Balance at 31 December 2015	3,468,907	(2,198,211)	1,270,696

12. Payables - Current

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	60,826	50,000	61,696
Accruals	26,640	6,590	54,640
Capital accruals for PPE items	-	-	3,346
Employee Entitlements - salaries	183,823	230,000	257,136
Employee Entitlements - leave accrual	18,950	20,000	19,818
	<u>290,239</u>	<u>306,590</u>	<u>396,636</u>
Payables for Exchange Transactions	290,239	306,590	396,636
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>290,239</u>	<u>306,590</u>	<u>396,636</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	26,460	15,000	18,138
Other	35,018	30,000	25,599
	<u>61,478</u>	<u>45,000</u>	<u>43,737</u>

14. Provision for Cyclical Maintenance

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	-	-	111,430
Increase to the Provision During the Year	59,977	13,000	5,444
Adjustment to the Provision	(685)	(230)	(14,568)
Use of the Provision During the Year	-	-	(102,306)
Provision at the End of the Year	<u>59,292</u>	<u>12,770</u>	<u>-</u>
Cyclical Maintenance - Current	16,646	-	-
Cyclical Maintenance - Term	42,646	12,770	-
	<u>59,292</u>	<u>12,770</u>	<u>-</u>

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	(24,536)	-	-
Later than One Year and no Later than Five Years	(52,752)	-	-
Later than Five Years	-	-	-
	<u>(77,289)</u>	<u>-</u>	<u>-</u>

17. Funds Held on Behalf of Ministry of Education

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

		2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Power Upgrade PH1	<i>completed</i>		(1,082)	1,082	-	-	-
Power Upgrade PH2	<i>completed</i>		806	-	(806)	-	-
Art & Tech Block	<i>in progress</i>		-	48,047	(1,898)	-	46,150
Fire, Security & Alarm	<i>in progress</i>		-	-	(680)	-	(680)
Hall Ventilation	<i>in progress</i>		-	-	(31,825)	-	(31,825)
Totals			<u>(276)</u>	<u>49,129</u>	<u>(35,208)</u>	<u>-</u>	<u>13,645</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	46,150
Funds Due from the Ministry of Education	32,505
	<u>13,645</u>

		2015	Opening Balances \$	Receipts from \$	Payments \$	BOI Contribution/ (Write-off to R&M)	Closing Balances \$
Power Upgrade PH1	<i>completed</i>		25,870	-	(26,952)	-	(1,082)
Power Upgrade PH2	<i>completed</i>		96,975	21,837	(118,006)	-	806
Art Tech Block	<i>completed</i>		(12,785)	29,349	(25,286)	8,722	-
Admin Renovation	<i>completed</i>		(22,627)	-	-	22,627	-
Totals			<u>87,433</u>	<u>51,186</u>	<u>(170,244)</u>	<u>31,349</u>	<u>(276)</u>

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Remuneration

Confidential information unable to display
in accordance with the privacy act

Remuneration

Confidential information unable to display
in accordance with the privacy act

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2016**
(Contingent liabilities and assets at **31 December 2015**: nil).

22. Commitments

(a) Capital Commitments

As at 31 December 2016 the Board not has entered into contract agreements for capital works

(Capital commitments at 31 December 2015: nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following

(a) operating lease - Information Technology Equipment;

	2016 Actual \$	2015 Actual \$
No later than One Year	2,374	26,349
Later than One Year and No Later than Five Years	1,123	29,066
Later than Five Years	-	-
	<u>3,497</u>	<u>55,415</u>

23. Financial 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.

24. Financial Instruments

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

Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	122,799	14,814	13,804
Receivables	186,332	273,000	259,215
Investments - Term Deposits	691,927	661,000	666,813
Total Loans and Receivables	<u>1,001,058</u>	<u>948,814</u>	<u>939,832</u>

Financial liabilities measured at amortised cost

Payables	290,239	306,590	396,636
Finance Leases	77,289	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>367,527</u>	<u>306,590</u>	<u>396,636</u>

25. Events After the Balance Date

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

26. Comparative Information

Some comparative have been restated to comply with the current years disclosure.



B H B | Blockhouse Bay
Intermediate
Stand Tall • Ruia Taitea

Kiwisport -

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2016, the school received total kiwisport funding of \$10,790.49 (excluding gst). Due to this funding, student participation in a wide variety of sports has increased. This has also improved teachers' competencies to teach various sports. The school runs a wide variety of sports including a morning fitness programme, lunchtime sports, a PE programme aimed at developing student competencies, individual sports teams and a programme for elite athletes. Staff are regularly coached by experts to develop skills in teaching sports.

Kind Regards,
Michael Malins

Blockhouse Bay Intermediate 1232. 2016 National Standards Analysis

Reading	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
All Students	53	6.4%	128	15.4%	302	36.3%	350	42.0%	833
Māori	8	11.8%	22	32.4%	25	36.8%	13	19.1%	68
Pacific peoples	15	10.3%	35	24.0%	60	41.1%	36	24.7%	146
Asian	20	6.2%	37	11.4%	116	35.8%	151	46.6%	324
NZ European/Pākehā/Other	7	3.0%	22	9.4%	80	34.0%	126	53.6%	235
Male	39	8.5%	81	17.7%	171	37.3%	167	36.5%	458
Female	14	3.7%	47	12.5%	131	34.9%	183	48.8%	375

Reading	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Year 7	34	7.9%	86	19.9%	139	32.2%	173	40.0%	432
Year 8	19	4.7%	42	10.5%	163	40.6%	177	44.1%	401

NAGZA (b)(i) Areas of strength

National Standard subjects: Reading

2016 Targets

Raise Pasifika achievement to 75% At/Above

Raise Maori achievement to 80% At/Above

Raise school-wide achievement at/above to 85% In line with Community of Learners Achievement challenge 2017

2016 outcome

75%WS

66 % of Pasifika Island students are working at and above national standard in Reading (up 4% from 2015)

56% of Maori students are working at and above the national standard in Reading (down 6% from 2015) 78% of students are working at and above national standard in Reading (no shift from 2015).
NAGZA (b)(i) Areas for improvement 2017 Targets – 80% School Wide achieve at or above 75% Maori achieve at or above 75% Pasifika achieve at or above
National Standard subjects: Reading
Discussion: Our Priority Learners have not made the shift we planned for. We have spent considerable time developing practice analysis models to improve Teachers moderation. Our focus needs to remain on our lower end. This will improve with our new Appraisals linked in the SMS to Priority learners, PLD on learner agency continues to assist writing moderation
NAGZA (b)(ii) Basis for identifying areas for improvement
Discussion: We have spent considerable time developing a school wide approach to practice analysis that aligns to our wider Community of Learners focus that included "Faces on the Data" and improving relationships and engagement between Whanau, student and Teacher. Despite this intervention and an alignment in pedagogical review from the Board to the classroom teacher, our intervention has yet to impact at the pedagogical level. BHBI historically has yet to explore Assessment for Learning at a deep level and to make the links between quantitative data and qualitative engagement to raise data. Supporting this has been unreliable data being passed up to the intermediate from our contributing schools.
NAGZA (b)(iii) Planned actions for lifting achievement
<ul style="list-style-type: none"> • Discussion: The school has developed a new Charter and strategic plan for 2017 onwards. This plan identifies areas for improvement and provides a clear and systemic approach to develop coherence in alignment between data, Human resourcing, Professional Learning, Curriculum, Assessment and Reporting. • Our school direction is aligned to our greater COL strategic direction. • Col Wide strengthening moderation vertically and horizontally across the COL in writing will assist in other areas. • PLD in effective moderation for NS. • Spirals of Inquiry PLD and implementation of Teaching Inquiries, and focusing Inquiries specifically targeting Interventions for priority learners in writing. • Teams use professional readings to inquire into their own practice and to reflect on how they can raise engagement and achievement.

- A new Localised curriculum, specifically co-constructed and designed to our learner needs will encourage children's own inquiries into their learning.
- Visible Learning PLD established for 2017 onwards – Aligning effective intervention strategies to practice analysis, PLD, pedagogy and environmental design. Linking effective impacts to measuring raising student achievement. Then disseminated through PEP and Tatiako.
- Student and whanau engagement improved through teacher development in identifying achievement challenge through
- Move to eTAP to better manage student data, including Teacher Inquiries in eTAP
- Manualised attestation and school expectations across school in new staff document.
- Learner maps and infrastructure to support all priority and all students connect and develop agency. Making explicit links between priority learners and teachers inquiries in the Student Management System.
- Reporting frameworks at BOT level reflect progress and achievement.

NAGZA (b) (iv) Progress Statement

Writing	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
All Students	91	10.9%	246	29.5%	290	34.8%	206	24.7%	833
Māori	16	23.5%	31	45.6%	15	22.1%	6	8.8%	68
Pacific peoples	18	12.3%	58	39.7%	54	37.0%	16	11.0%	146
Asian	30	9.3%	82	25.3%	106	32.7%	106	32.7%	324
NZ European/Pākehā/Other European	18	7.7%	62	26.4%	88	37.4%	67	28.5%	235
Male	70	15.3%	164	35.8%	141	30.8%	83	18.1%	458
Female	21	5.6%	82	21.9%	149	39.7%	123	32.8%	375

Writing	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Year 7	63	14.6%	139	32.2%	123	28.5%	107	24.8%	432
Year 8	28	7.0%	107	26.7%	167	41.6%	99	24.7%	401

NAG2A (b)(i) Areas of strength

National Standard subjects: Writing

Discussion: Maori achievement must remain a significant target cohort in 2016

2016 Target

School wide at/above = 75%.

Maori and Boys' achievement raised to 65% at/above.

2016 outcome

59% of 2016 students are working at and above national standard in Writing (down from 64% in 2015)

31% of Maori students are working at and above the national standard in Writing. (down from 45% in 2015)

49% of Boys are working at/above the national standard in Writing (down from 57% in 2015)

54 % of Pasifika Island students are working at and above national standard (down from 54% in 2015)

<p>NAG2A (b)(i) Areas for improvement 2017</p> <p>75% school wide achieve at or above 65% Maori achieve at or above</p>	
<p>National Standard subjects: Writing</p>	
<p>Discussion: Our Priority Learners have not made the shift we had hoped for. We have spent considerable time developing practice analysis models to improve Teachers moderation. In 2016 BHBI set reasonable targets for raising student achievement. In 2016 we began the process of school wide professional learning in Assessment for Learning. We began to look deeper into the data and find the qualitative data behind the student that drove the quantitative outcome. Teachers worked incredibly hard to develop their inquiry to raise priority learner outcomes.</p>	
<p>NAG2A (b)(ii) Basis for identifying areas for improvement</p>	
<p>Discussion: We have spent considerable time developing a school wide approach to practice analysis that aligns to our wider Community of Learners focus that included "Faces on the Data" and improving relationships and engagement between Whanau, student and Teacher. Despite this intervention and an alignment in pedagogical review from the Board to the classroom teacher, our intervention has yet to impact at the pedagogical level. BHBI historically has yet to explore Assessment for Learning at a deep level and to make the links between quantitative data and qualitative engagement to raise data. Supporting this has been unreliable data being passed up to the intermediate from our contributing schools.</p>	
<p>NAG2A (b)(iii) Planned actions for lifting achievement</p>	
<p>Discussion:</p> <ul style="list-style-type: none"> • The school has developed a new Charter and strategic plan for 2017 onwards. This plan identifies areas for improvement and provides a clear and systemic approach to develop coherence in alignment between data, Human resourcing, Professional Learning, Curriculum, Assessment and Reporting. • Our school direction is aligned to our greater COL strategic direction. • Col Wide strengthening moderation vertically and horizontally across the COL. • Spirals of Inquiry PLD and implementation of Teaching Inquiries, and focusing Inquiries specifically targeting Interventions for priority learners in writing. • Teams use professional readings to inquire into their own practice and to reflect on how they can raise engagement and achievement. • A new Localised curriculum, specifically co-constructed and designed to our learner needs will encourage children's own inquiries into their learning. • Visible Learning PLD established for 2017 onwards – Aligning effective intervention strategies to practice analysis, PLD, pedagogy and environmental design. Linking effective impacts to measuring raising student achievement. Then disseminated through PEP and Tatiako. 	

<ul style="list-style-type: none">• Student and whanau engagement improved through teacher development in identifying achievement challenge through• Move to eTAP to better manage student data, including Teacher Inquiries in eTAP• Manualised attestation and school expectations across school in new staff document.• Learner maps and infrastructure to support all priority and all students connect and develop agency. Making explicit links between priority learners and teachers Inquiries in the Student Management System.• Reporting frameworks at BOT level reflect progress and achievement.
NAGZA (b) (iv) Progress Statement

Mathematics	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
All Students	78	9.4%	148	17.8%	249	29.9%	358	43.0%	833
Māori	19	27.9%	15	22.1%	28	41.2%	6	8.8%	68
Pacific peoples	22	15.1%	37	25.3%	56	38.4%	31	21.2%	146
Asian	16	4.9%	42	13.0%	83	25.6%	183	56.5%	324
NZ European/Pākehā/Other European	14	6.0%	39	16.6%	64	27.2%	118	50.2%	235
Male	45	9.8%	86	18.8%	136	29.7%	191	41.7%	458
Female	33	8.8%	62	16.5%	113	30.1%	167	44.5%	375

Mathematics	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Year 7	48	11.1%	94	21.8%	115	26.6%	175	40.5%	432
Year 8	30	7.5%	54	13.5%	134	33.4%	183	45.6%	401

NAG2A (b)(i) Areas of strength
National Standard subjects: Mathematics
2016 Target: Whole school 85% achieving at/above National Standards. Maori students achieving at 80% at/above National Standards.
2016 Outcome:
73% whole school achieving at/above National Standards (down 1% from 2015)
50% Maori Students achieving at/above National standards (down 3% from 2015)
NAG2A (b)(i) Areas for improvement
2017 Targets
75% whole school achieving at or above

National Standard subjects: Mathematics
<p>Discussion: We have not managed to achieve our target of 85% at/above school-wide, nor have we achieved our target for Maori. Maori achievement remains at variance and needs to be addressed. Pasifika has reached the target at 81% (at/above), Pasifika has moved from 67% (at/above) in 2013 to 72% (at/above) in 2014 to 81% in 2015. This is to be commended.</p> <p>2016 Target:</p>
NAG2A (b)(ii) Basis for identifying areas for improvement
<p>Discussion: Our Priority Learners have not made the shift we had planned for. We have spent considerable time developing a school wide approach to practice analysis that aligns to our wider Community of Learners focus that included "Faces on the Data" and improving relationships and engagement between Whanau, student and Teacher. Despite this intervention and an alignment in pedagogical review from the Board to the classroom teacher, our intervention has yet to impact at the pedagogical level.</p> <p>BHBI historically has yet to explore Assessment for Learning at a deep level and to make the links between quantitative data and qualitative engagement to raise data. Supporting this has been unreliable data being passed up to the intermediate from our contributing schools.</p>
NAG2A (b)(iii) Planned actions for lifting achievement
<ul style="list-style-type: none"> • Discussion: The school has developed a new Charter and strategic plan for 2017 onwards. This plan identifies areas for improvement and provides a clear and systemic approach to develop coherence in alignment between data, Human resourcing, Professional Learning, Curriculum, Assessment and Reporting. • Our school direction is aligned to our greater COL strategic direction. • Col Wide strengthening moderation vertically and horizontally across the COL in writing will assist in other areas. • PLD in effective moderation for NS. • Spirals of Inquiry PLD and implementation of Teaching Inquiries, and focusing Inquiries specifically targeting Interventions for priority learners in writing. • Teams use professional readings to inquire into their own practice and to reflect on how they can raise engagement and achievement. • A new Localised curriculum, specifically co-constructed and designed to our learner needs will encourage children's own inquiries into their learning. • Visible Learning PLD established for 2017 onwards – Aligning effective intervention strategies to practice analysis, PLD, pedagogy and environmental design. Linking effective impacts to measuring raising student achievement. Then disseminated through PEP and Tatiako. • Student and whanau engagement improved through teacher development in identifying achievement challenge through • Move to eTAP to better manage student data, including Teacher Inquiries in eTAP • Manualised attestation and school expectations across school in new staff document.

<ul style="list-style-type: none">• Learner maps and infrastructure to support all priority and all students connect and develop agency. Making explicit links between priority learners and teachers Inquiries in the Student Management System.• Reporting frameworks at BOT level reflect progress and achievement.
NAG2A (b) (iv) Progress Statement
Discussion: