

BREAM BAY COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	20
Principal:	Wayne Buckland
School Address:	2 Peter Snell Road
School Postal Address:	P O Box 111, Ruakaka, 0151
School Phone:	09 432 8226
School Email:	ksandford@breambaycollege.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Selina Gordon	Chairperson	Elected	May 2022
Wayne Buckland	Principal	ex Officio	
Heather Jacobson	Parent Rep	Elected	May 2022
Nick Pirihi	Parent Rep	Elected	May 2022
Aaron Bird	Parent Rep	Elected	May 2022
Karen Edwards	Parent Rep	Elected	May 2022
Penny Harris Tipoki	Parent Rep	Elected	May 2022
Ari Carrington	Parent Rep	Co-opted	May 2022
Tivaan Doak-Smith	Parent Rep	Co-opted	May 2022
John Cunningham	Staff Rep	Elected	May 2022
Jack Boakes	Student Rep	Elected	Sep 2020
Tenelle Hiki	Student Rep	Elected	Sep 2021

Accountant / Service Provider: Education Services Ltd

BREAM BAY COLLEGE

Annual Report - For the year ended 31 December 2020

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Bream Bay College

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Selina Kaye Gordon
Full Name of Board Chairperson

Wayne Russell Buckland
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

06/12/2021
Date:

14/12/2021
Date:

Bream Bay College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	7,199,558	406,016	6,336,584
Locally Raised Funds	3	183,675	151,711	568,021
Interest income		6,721	2,250	10,793
Gain on Sale of Property, Plant and Equipment		3,003	-	9,945
International Students	4	-	5,000	23,538
Other Revenue		36,190	-	-
		<u>7,429,147</u>	<u>564,977</u>	<u>6,948,881</u>
Expenses				
Locally Raised Funds	3	132,289	97,813	350,896
International Students	4	2,306	6	27,361
Learning Resources	5	4,988,789	323,266	4,410,524
Administration	6	333,313	78,081	337,500
Finance		5,486	-	5,412
Property	7	1,551,512	88,455	1,541,075
Depreciation	8	213,298	38,301	202,755
		<u>7,226,993</u>	<u>625,922</u>	<u>6,875,523</u>
Net Surplus / (Deficit) for the year		202,154	(60,945)	73,358
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>202,154</u></u>	<u><u>(60,945)</u></u>	<u><u>73,358</u></u>

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

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Bream Bay College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,726,403</u>	<u>1,726,403</u>	<u>1,653,045</u>
Total comprehensive revenue and expense for the year		202,154	(60,945)	73,358
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,671	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	<u>1,945,228</u>	<u>1,665,458</u>	<u>1,726,403</u>
Retained Earnings		1,945,228	1,665,458	1,726,403
Equity at 31 December		<u>1,945,228</u>	<u>1,665,458</u>	<u>1,726,403</u>

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

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Bream Bay College
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	839,355	37,994	78,262
Accounts Receivable	10	362,069	296,603	296,620
GST Receivable		12,934	11,323	11,323
Prepayments		28,129	63,537	63,537
Investments	11	100,000	100,000	151,350
Funds owed for Capital Works Projects	17	-	-	3,516
		<u>1,342,487</u>	<u>509,457</u>	<u>604,608</u>
Current Liabilities				
Accounts Payable	13	457,758	429,247	429,264
Revenue Received in Advance	14	-	11,288	11,288
Provision for Cyclical Maintenance	15	29,289	29,289	29,289
Finance Lease Liability - Current Portion	16	25,832	24,109	24,109
Funds held for Capital Works Projects	17	406,466	-	-
Funds held on behalf of Bream Bay TNG Cluster	18	-	29	29
		<u>919,345</u>	<u>493,962</u>	<u>493,979</u>
Working Capital Surplus/(Deficit)		423,142	15,495	110,629
Non-current Assets				
Investments (more than 12 months)	11	-	97,600	97,600
Property, Plant and Equipment	12	1,628,045	1,618,006	1,637,907
		<u>1,628,045</u>	<u>1,715,606</u>	<u>1,735,507</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	73,412	19,227	73,317
Finance Lease Liability	16	32,547	46,416	46,416
		<u>105,959</u>	<u>65,643</u>	<u>119,733</u>
Net Assets		<u><u>1,945,228</u></u>	<u><u>1,665,458</u></u>	<u><u>1,726,403</u></u>
Equity		<u><u>1,945,228</u></u>	<u><u>1,665,458</u></u>	<u><u>1,726,403</u></u>

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

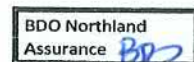


Bream Bay College
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,777,483	406,016	1,554,442
Locally Raised Funds		218,025	156,711	558,140
International Students		-	5,000	-
Goods and Services Tax (net)		(1,611)	-	(18,503)
Funds Administered on Behalf of Third Parties		(27)	-	128,882
Payments to Employees		(756,450)	(189,010)	(694,820)
Payments to Suppliers		(821,989)	(352,716)	(1,323,894)
Cyclical Maintenance Payments in the year		(53,836)	(34,170)	(51,150)
Interest Paid		(5,486)	-	(5,412)
Interest Received		7,608	2,250	12,421
Net cash from/(to) Operating Activities		363,717	(5,919)	160,106
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,624	-	2,479
Purchase of Property Plant & Equipment (and Intangibles)		(162,285)	(19,400)	(105,399)
Purchase of Investments		-	-	(148,950)
Proceeds from Sale of Investments		148,950	-	100,000
Net cash from/(to) Investing Activities		(10,711)	(19,400)	(151,870)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,671	-	-
Finance Lease Payments		(18,566)	(14,949)	(16,655)
Funds Held for Capital Works Projects		409,982	-	(54,216)
Net cash from/(to) Financing Activities		408,087	(14,949)	(70,871)
Net increase/(decrease) in cash and cash equivalents		761,093	(40,268)	(62,635)
Cash and cash equivalents at the beginning of the year	9	78,262	78,262	140,897
Cash and cash equivalents at the end of the year	9	839,355	37,994	78,262

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

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



Bream Bay College

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Bream Bay College (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 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 2020 to 31 December 2020 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 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.

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 disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition


Government Grants

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

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

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

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.

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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

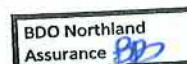
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.



j) 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.

k) 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.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Land	0 Years
Buildings	20 - 40 Years
Building Improvements	20 - 40 Years
Furniture and Equipment	5 - 20 Years
Information and Communication	4 - 5 Years
Motor Vehicles	5 Years
Textbooks	3 Years
Leased Assets	3-7 Years
Library Resources	8 Years
Leased assets held under a Finance Lease	Term of Lease



I) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.

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o) 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, and also annual leave earned, by non teaching staff, 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.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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.

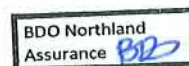
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the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

t) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) 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.

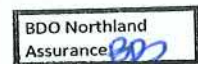
Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

x) 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	1,358,770	357,705	1,136,276
Teachers' Salaries Grants	4,188,602	-	3,725,719
Use of Land and Buildings Grants	1,153,776	-	1,110,169
Resource Teachers Learning and Behaviour Grants	4,950	2,000	624
Other MoE Grants	315,857	42,260	188,603
Transport grants	142,937	-	153,675
Other Government Grants	34,666	4,051	21,518
	<u>7,199,558</u>	<u>406,016</u>	<u>6,336,584</u>

The school has opted in to the donations scheme for this year. Total amount received was \$79,500.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	3,027	87,050	25,965
Bequests & Grants	66,065	3,000	84,892
Activities	90,558	42,661	374,944
Fundraising	2,970	-	3,720
Other Revenue	20,800	19,000	78,500
International Travel	255	-	-
	<u>183,675</u>	<u>151,711</u>	<u>568,021</u>
Expenses			
Activities	63,014	96,813	209,162
Fundraising (Costs of Raising Funds)	-	-	893
Other Locally Raised Funds Expenditure	2,875	1,000	19,680
Scholarships	66,400	-	48,900
International Travel	-	-	72,261
	<u>132,289</u>	<u>97,813</u>	<u>350,896</u>
Surplus for the year Locally raised funds	<u>51,386</u>	<u>53,898</u>	<u>217,125</u>

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4. International Student Revenue and Expenses


	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	0	0	2
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	-	5,000	23,538
Expenses			
Commissions	-	-	3,835
International student levy	306	-	-
Employee Benefit - Salaries	-	-	19,609
Other Expenses	2,000	6	3,917
	2,306	6	27,361
<i>Surplus for the year International Students'</i>	<u>(2,306)</u>	<u>4,994</u>	<u>(3,823)</u>

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	263,202	174,186	246,940
Information and Communication Technology	64,060	28,101	52,594
Library Resources	467	550	108
Employee Benefits - Salaries	4,634,488	112,084	4,083,640
Staff Development	26,572	8,345	27,242
	4,988,789	323,266	4,410,524

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	10,472	4,200	9,198
Board of Trustees Fees	3,940	1,200	3,880
Board of Trustees Expenses	8,837	920	9,737
Communication	10,797	2,000	7,934
Consumables	11,950	4,600	10,250
Operating Lease	-	2,050	-
Other	45,829	14,810	62,555
Employee Benefits - Salaries	216,603	48,301	209,660
Insurance	16,385	-	16,286
Service Providers, Contractors and Consultancy	8,500	-	8,000
	333,313	78,081	337,500

BDO Northland Assurance 

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	32,199	6,360	27,164
Cyclical Maintenance Expense	53,931	14,250	51,246
Grounds	26,698	9,100	21,203
Heat, Light and Water	60,986	9,220	70,648
Rates	14,814	-	13,446
Repairs and Maintenance	46,966	19,300	86,308
Use of Land and Buildings	1,153,776	-	1,110,169
Security	2,534	1,600	22,403
Employee Benefits - Salaries	148,497	28,625	138,488
Consultancy And Contract Services	11,111	-	-
	<u>1,551,512</u>	<u>88,455</u>	<u>1,541,075</u>

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

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	30,743	5,949	31,491
Building Improvements	16,158	3,052	16,158
Furniture and Equipment	60,122	11,461	60,674
Information and Communication Technology	67,982	9,888	52,344
Motor Vehicles	2,434	1,791	9,482
Leased Assets	29,176	4,699	24,874
Library Resources	6,683	1,461	7,732
	<u>213,298</u>	<u>38,301</u>	<u>202,755</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	-	541
Bank Current Account	839,092	5,145	77,721
Bank Call Account	63	32,849	-
Cash and cash equivalents for Statement of Cash Flows	<u>839,355</u>	<u>37,994</u>	<u>78,262</u>

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

Of the \$839,355 Cash and Cash Equivalents \$441,922 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

BDO Northland
Assurance *BP*

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	7,546	6,563	6,580
Receivables from the Ministry of Education	-	-	10,115
Banking Staffing Underuse	-	10,115	-
Interest Receivable	2,222	3,109	3,109
Teacher Salaries Grant Receivable	352,301	276,816	276,816
	362,069	296,603	296,620

Receivables from Exchange Transactions	9,768	9,672	9,689
Receivables from Non-Exchange Transactions	352,301	286,931	286,931
	362,069	296,603	296,620

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	100,000	151,350
Non-current Asset			
Long-term Bank Deposits	-	97,600	97,600
Total Investments	100,000	197,600	248,950

BDO Northland
Assurance

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	81,320	-	-	-	-	81,320
Buildings	863,728	-	-	-	(30,743)	832,985
Building Improvements	77,368	-	-	-	(16,158)	61,210
Furniture and Equipment	398,135	34,546	-	-	(60,122)	372,559
Information and Communication Tech	124,764	149,257	-	-	(67,982)	206,039
Motor Vehicles	4,561	2,000	-	-	(2,434)	4,127
Leased Assets	67,705	14,513	-	-	(29,176)	53,042
Library Resources	20,326	3,120	-	-	(6,683)	16,763
Balance at 31 December 2020	1,637,907	203,436	-	-	(213,298)	1,628,045

The net carrying value of equipment held under a finance lease is \$53,042 (2019: \$67,705)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	81,320	-	81,320
Buildings	1,055,965	(222,980)	832,985
Building Improvements	315,435	(254,225)	61,210
Furniture and Equipment	1,242,857	(870,298)	372,559
Information and Communication	1,070,672	(864,633)	206,039
Motor Vehicles	133,455	(129,328)	4,127
Textbooks	90,148	(90,148)	-
Leased Assets	100,629	(47,587)	53,042
Library Resources	174,343	(157,580)	16,763
Balance at 31 December 2020	4,264,824	(2,636,779)	1,628,045

BDO Northland
Assurance *BDO*

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	81,320	-	-	-	-	81,320
Buildings	895,219	-	-	-	(31,491)	863,728
Building Improvements	93,525	-	-	-	(16,158)	77,368
Furniture and Equipment	425,221	33,588	-	-	(60,674)	398,135
Information and Communication Technology	107,782	69,326	-	-	(52,344)	124,764
Motor Vehicles	14,043	-	-	-	(9,482)	4,561
Leased Assets	50,872	52,935	(11,228)	-	(24,874)	67,705
Library Resources	25,572	2,486	-	-	(7,732)	20,326
Balance at 31 December 2019	1,693,554	158,335	(11,228)	-	(202,755)	1,637,907

The net carrying value of equipment held under a finance lease is \$67,705 (2018: \$50,872)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	81,320	-	81,320
Buildings	1,055,965	(192,237)	863,728
Building Improvements	315,435	(238,067)	77,368
Furniture and Equipment	1,208,309	(810,174)	398,135
Information and Communication Technology	939,815	(815,051)	124,764
Motor Vehicles	131,455	(126,894)	4,561
Textbooks	90,148	(90,148)	-
Leased Assets	104,295	(36,590)	67,705
Library Resources	171,223	(150,897)	20,326
Balance at 31 December 2019	4,097,965	(2,460,058)	1,637,907

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	42,888	107,055	107,072
Accruals	9,000	7,358	7,358
Capital Accruals for PPE items	18,552	-	-
Employee Entitlements - Salaries	352,301	276,816	276,816
Employee Entitlements - Leave Accrual	35,017	38,018	38,018
	457,758	429,247	429,264
Payables for Exchange Transactions	457,758	429,247	429,264
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	457,758	429,247	429,264

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Govt Revenue Received in Advance	-	-	11,189
Revenue Received In Advance	-	11,288	99
	-	11,288	11,288

BDO Northland
Assurance *BD*

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	102,606	34,266	102,510
Increase to the Provision During the Year	34,263	14,250	51,246
Adjustment to the Provision	19,668	-	-
Use of the Provision During the Year	(53,836)	-	(51,150)
Provision at the End of the Year	102,701	48,516	102,606
Cyclical Maintenance - Current	29,289	29,289	29,289
Cyclical Maintenance - Term	73,412	19,227	73,317
	102,701	48,516	102,606

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	29,469	24,109	26,367
Later than One Year and no Later than Five Years	35,512	46,416	50,477
	64,981	70,525	76,844

BDO Northland
Assurance *BD*

17. Funds Held (Owed) for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Fume Cabinet Project	<i>completed</i>	2,442	-	-	(2,442)	-
In-Line Heating	<i>completed</i>	4,112	-	-	(4,112)	-
Sewer & Stormwater	<i>in progress</i>	(10,070)	36,000	(25,809)	-	121
Blks B, C & J Heat Pumps	<i>in progress</i>	-	240,480	(102,953)	-	137,527
Court Fence Replacement	<i>in progress</i>	-	18,206	(17,895)	-	311
Gym Ventilation System	<i>in progress</i>	-	18,000	(14,941)	-	3,059
Acoustic Materials Blks B/J	<i>in progress</i>	-	40,500	(39,364)	-	1,136
SIP Shade Project	<i>in progress</i>	-	329,937	(30,169)	-	299,768
Security Upgrade	<i>completed</i>	-	15,175	(15,175)	-	-
Gym Changing Rooms	<i>in progress</i>	-	-	(5,988)	-	(5,988)
Electrical Works	<i>in progress</i>	-	31,483	(34,864)	-	(3,381)
Roll Growth	<i>in progress</i>	-	-	(26,087)	-	(26,087)
Special Needs	<i>completed</i>	-	9,298	(9,298)	-	-
Totals		(3,516)	739,079	(322,543)	(6,554)	406,466

Represented by:

Funds Held on Behalf of the Ministry of Education	441,922
Funds Due from the Ministry of Education	(35,456)
Totals	406,466

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Fume Cabinet Project	<i>in progress</i>	2,442	-	-	-	2,442
In-Line Heating	<i>in progress</i>	4,112	-	-	-	4,112
Sewer & Stormwater	<i>in progress</i>	(10,070)	-	-	-	(10,070)
Totals		(3,516)	-	-	-	(3,516)

BDO Northland Assurance 

18. Funds held on behalf of Bream Bay TNG Cluster

Bream Bay College is the lead school and holds funds on behalf of the Bream Bay Transport Network Cluster, a group of schools funded by the Ministry of Education to share transport routes.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	29	29	121,410
Funds Received on behalf of the cluster	874,352	-	887,969
Funds Spent on Behalf of the Cluster	874,381	-	1,009,350
TNG Distribution of Funds			
Bream Bay College	137,937	-	219,930
One Tree Point School	7,470	-	6,347
Ruakaka Primary	63,256	-	100,856
Waipu Primary	49,840	-	79,464
Funds Held at Year End	<u>-</u>	<u>29</u>	<u>29</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	2,017	-	23,470
Other receivables	1,531	-	1,500
GST Receivable	-	-	33,141

Current Liabilities

Operating Creditors	3,548	-	58,140
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Equity

	-	-	-
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19. 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.

BDO Northland
Assurance 

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,940	3,880
Full-time equivalent members	0.31	0.31
<i>Leadership Team</i>		
Remuneration	1,828,072	1,671,986
Full-time equivalent members	17.00	17.00
Total key management personnel remuneration	1,832,012	1,675,866
Total full-time equivalent personnel	17.31	17.31

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	6.00	3.00
110 - 120	3.00	1.00
120 - 130	1.00	-
	10.00	4.00

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

BDO Northland
Assurance *BDO*

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) contract for the Sewer & Stormwater as agent for the Ministry of Education. This project is fully funded by the Ministry and \$36,000 has been received of which \$35,879 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) contract for the Blks B, C & J Heat Pumps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$240,480 has been received of which \$102,953 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) contract for the Court Fence Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$18,206 has been received of which \$17,895 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) contract for the Gym Ventilation System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$18,000 has been received of which \$14,941 has been spent on the project to balance date. This project has been approved by the Ministry; and


(e) contract for the Acoustic Materials Blks B/J as agent for the Ministry of Education. This project is fully funded by the Ministry and \$40,500 has been received of which \$39,364 has been spent on the project to balance date. This project has been approved by the Ministry; and

(f) contract for the SIP Shade Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$329,937 has been received of which \$30,169 has been spent on the project to balance date. This project has been approved by the Ministry; and

(g) contract for the Gym Changing Rooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$5,988 has been spent on the project to balance date. This project has been approved by the Ministry; and

(h) contract for the Electrical Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,483 has been received of which \$34,864 has been spent on the project to balance date. This project has been approved by the Ministry; and

(i) contract for the Roll Growth as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$26,087 has been spent on the project to balance date. This project has been approved by the Ministry.

BDO Northland
Assurance 

(Capital commitments as at 31 December 2019:

(a) contract for the Fume Cabinet Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$18,000 has been received of which \$15,558 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) contract for the In-Line Heating as agent for the Ministry of Education. This project is fully funded by the Ministry and \$13,725 has been received of which \$9,613 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) contract for the Sewer & Stormwater as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$10,070 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: The school has paid \$25,375 in deposits toward an education trip to Mexico in 2020. This is disclosed within prepayments. It is anticipated that the funds will be refunded on the basis the trip is unlikely to proceed due to Covid restrictions.).

24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	839,355	37,994	78,262
Receivables	362,069	296,603	296,620
Investments - Term Deposits	100,000	197,600	248,950
Total Financial assets measured at amortised cost	<u>1,301,424</u>	<u>532,197</u>	<u>623,832</u>

Financial liabilities measured at amortised cost

Payables	457,758	429,247	429,264
Borrowings - Loans	-	-	-
Finance Leases	58,379	70,525	70,525
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>516,137</u>	<u>499,772</u>	<u>499,789</u>

26. Events After Balance Date

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

27. Comparatives

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

28. Breach of Legislation

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2021. This has been due to ongoing disruptions caused by COVID-19, in which the audit was unable to be completed by the statutory deadline.



A handwritten signature in black ink, appearing to be "M. K. O. J.", located in the bottom right corner of the page.

Bream Bay College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$11,989 (excluding GST). The funding was spent on sporting endeavours.

WR 3

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WR 3*

Strategic Plan 2020 – Term 4 update 16 Feb 2021

Bream Bay College believes in Deep Engaging learning, that opens endless possibilities for our learners, whānau and community. We endeavour to unlock student potential by being ambitious and striving for success.

Our classrooms are full of authentic learning opportunities to develop creative, connected learners, who are confident future citizens. Teachers support our students to construct their own understanding across the curriculum, develop their learning competencies and be prepared for a changing world.

Our students build on their interests and challenge themselves to try new things. Progress is recognised and valued in students' individual learning pathways. From academic, sporting and cultural achievements, to entrepreneurial endeavours, vocational trades and the creative arts, our students are shaping their own exciting futures.

Strategic goal 1: To provide facilities that enhance deep learning and that are culturally inclusive
Strategic goal 2: Curriculum and Deep Learning. For students to succeed as connected, lifelong learners, through the provision of deep learning opportunities
Strategic goal 3: For students to succeed as confident, resilient citizens, through a school culture that supports and promotes well-being
Strategic goal 4: To create a sense of Community understanding of deep learning and how the college operates

Annual Plan

Learning Targets

	2015	2016	2017	2018	2019	Target	Comment
				94.7	93.5	90%	Yr 8: T1- 96.2 T2 - 96.2 T3 -95.2 T4 - 94.2
				97.3	86.6	90%	Yr 9: T1- 90.3 T2 - 89.2 T3 - 88.2 T4 - 82.8
				81.1	94.9	90%	Yr 10: T1- 81 T2 - 77.6 T3 - 83 T4 -79.5
Yr 11 NCEA Level 1	90.9 (+8)	84.3	86.8	84.3	75.5	80%	T1- 70.2 T2 - 59.8 T3 - 70.1 T4 - BBC 63.2 NZQA 68.8
Yr 12 NCEA Level 2	87.0 (+3)	85.1	85	82.2	89.1	80%	T1- 66.7 T2 - 88.1 T3 - 85 T4 - BBC 70.3 NZQA 67.3
Yr 13 NCEA Level 3	67.4 (+2)	65.8	76.5	61.9	65.9	70%	T1- 66.7 T2 - 68.0 T3 - 66 T4 - BBC 70.2 NZQA 64.8

The final results for the College were unexpected based on the term 3 predictions and this is currently being investigated. The final NZQA results include 3 (three) year 11 students who left part way through the year with no level 1 qualification (approx. 4%) and eleven (11) year 12 students of which six left without NCEA level 2 (approx. 13%.) The year 12 results in particular have been skewed by the number of leavers to jobs during the year.

Other Targets

		2020 target	Action	Target Date	Evaluation: Calculations based on the combined total number of periods attended																																																																		
Attendance		2018 250 > 90%	DPs / Deans will ensure that all attendance issues are followed up and sorted	EOY and EOT	Term 1: # =, 277 > 90: 50.5%, 90 > 159 ≥ 80: 29%, 80 < 112: 20% Term 2: # =, 234 > 90: 41.5%, 90 > 148 ≥ 80: 26.2%, 80 < 182: 14.2% Term 3: 548, 247 > 90: 45%, 90 > 134 ≥ 80: 24%, 80 < 166: 30 % Term 4: # 558, 221 > 90: 39%, 90 > 135 ≥ 80: 24%, 80 < 209: 37%																																																																		
		2019 65% (350) above 90% attendance	The target will be monitored quarterly		Summary of overall periods attended attendance rates																																																																		
			Absences of at-risk students will be via text to parents		<table border="1"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 2</th> <th>Term 3</th> <th>Term 4</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>Overall</td> <td>87.4</td> <td>82.8</td> <td>83.2</td> <td>80.6</td> <td>82.7</td> </tr> <tr> <td>Boys</td> <td>87.9</td> <td>82.9</td> <td>83.8</td> <td>81.2</td> <td>83.2</td> </tr> <tr> <td>Girls</td> <td>86.8</td> <td>82.8</td> <td>82.7</td> <td>79.9</td> <td>82.1</td> </tr> <tr> <td>Year 7</td> <td>91.4</td> <td>86.2</td> <td>86.7</td> <td>87.2</td> <td>87.2</td> </tr> <tr> <td>Year 8</td> <td>90.3</td> <td>85.5</td> <td>87.8</td> <td>85.6</td> <td>87.2</td> </tr> <tr> <td>Year 9</td> <td>87.1</td> <td>82.0</td> <td>82.5</td> <td>77.0</td> <td>82.2</td> </tr> <tr> <td>Year 10</td> <td>86.5</td> <td>80.5</td> <td>82.6</td> <td>75.5</td> <td>80.4</td> </tr> <tr> <td>Year 11</td> <td>86.2</td> <td>81.8</td> <td>81.7</td> <td>70.6</td> <td>80.6</td> </tr> <tr> <td>Year 12</td> <td>86.1</td> <td>84.4</td> <td>78.1</td> <td>78.1</td> <td>78.2</td> </tr> <tr> <td>Year 13</td> <td>77.7</td> <td>76.3</td> <td>74.2</td> <td>65.0</td> <td>75.6</td> </tr> </tbody> </table>		Term 1	Term 2	Term 3	Term 4	Year	Overall	87.4	82.8	83.2	80.6	82.7	Boys	87.9	82.9	83.8	81.2	83.2	Girls	86.8	82.8	82.7	79.9	82.1	Year 7	91.4	86.2	86.7	87.2	87.2	Year 8	90.3	85.5	87.8	85.6	87.2	Year 9	87.1	82.0	82.5	77.0	82.2	Year 10	86.5	80.5	82.6	75.5	80.4	Year 11	86.2	81.8	81.7	70.6	80.6	Year 12	86.1	84.4	78.1	78.1	78.2	Year 13	77.7	76.3	74.2	65.0	75.6
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Behaviour incidents		+ve behaviour notes are recorded and reported	A star behaviour notes system will be implemented and reported on		The STAR awards system is becoming embedded within the college. This is now recognised weekly at Assemblies with the award of tuckshop vouchers at year 7 to 10. A focus in 2021 will be on early intervention to reduce the number of negative awards alongside consistent awarding of positive awards.																																																																		

Positive Notes

Term 1

Number of students with incidents between	1-5	6-10	>10	Total
Year 7	82	2	0	84
Year 8	82	13	0	95
Year 9	60	22	3	85
Year 10	61	17	0	78
Year 11	62	6	0	68
Year 12	34	4	0	38
Year 13	39	5	0	44
Total	418	69	3	490

Negative Notes

Number of students with incidents between	1-5	6-10	>10	Total
Year 7	32	3	1	36
Year 8	41	3	2	46
Year 9	31	9	1	41
Year 10	38	5	5	48
Year 11	25	5	0	30
Year 12	18	4	1	23
Year 13	13	1	0	14
Total	198	30	10	238

Term 2

Number of students with incidents between	1-5	6-10	>10	Total
Year 7	67	1	0	68
Year 8	91	5	1	97
Year 9	68	4	1	73
Year 10	49	4	0	53
Year 11	48	1	0	49
Year 12	35	1	0	36
Year 13	34	0	0	34
Total	392	16	2	410

Number of students with incidents between	1-5	6-10	>10	Total
Year 7	25	2	1	28
Year 8	42	7	0	49
Year 9	42	2	4	48
Year 10	34	5	1	40
Year 11	39	2	2	43
Year 12	22	0	1	23
Year 13	16	0	0	16
Total	220	16	9	247

Term 3

Number of students with incidents between	1-5	6-10	>10	Total
Year 7	39	23	25	87
Year 8	45	44	10	99
Year 9	33	26	26	85
Year 10	38	31	13	82
Year 11	49	12	2	63
Year 12	26	5	0	31
Year 13	24	5	0	29
Total	254	146	76	476

Number of students with incidents between	1-5	6-10	>10	Total
Year 7	31	9	3	43
Year 8	76	10	5	91
Year 9	41	13	15	69
Year 10	34	16	18	68
Year 11	21	6	7	34
Year 12	8	7	3	18
Year 13	20	1	0	21
Total	231	62	51	344

Strategic Goal 1: To provide facilities that enhance deep learning and that are culturally inclusive

Baseline data: Bream Bay College is set to begin a period of roll growth. It has sold two school houses and this money is to redevelop 3 prefabs into a year 7 ILE block. It has been granted 6 roll growth classrooms. The College is working with the MoE and has handed the year 7 block to them to be part of an overall redevelopment plan that will see approx. 8 to 10 million spent on the college as opposed to 4.3 million.

Area/focus (objective)	Interventions/actions (how)	Outcomes/targets (measure)	Responsible (who)	Target date (when)	Date achieved	Evaluation of effectiveness (mid-year review, end of year review)
Culturally locate our buildings	<p>Create a sense of “Tomo mai” - welcome-ness with inclusion</p> <p>Site layout and signage reflects our cultural location</p>			<p>Check pre design approval</p> <p>Nov 2020</p>		<p>Term 4: We are still in the Master Planning stage. Tomo Mai as a concept exists in the Master Plan but we still need to translate this to actual building design.</p> <p>We have not commenced any work on signage this year yet.</p>
Develop innovative learning environments	<p>ILE Year 7</p> <p>ILE year 8</p> <p>ILE Labs</p> <p>ILE English</p> <p>Food Technology room</p> <p>Multi materials room</p>			<p>July 2020</p> <p>July 2020</p> <p>March 2021</p> <p>July 2021</p> <p>March 2021</p> <p>July 2021</p>		<p>We are nearing the end of the master planning stage with some enabling works taking place over Christmas. This included some concreted area under the new canopy and moving two buildings.</p>

Provide recreational areas that support learning	Develop play areas and outdoor spaces			2020		We have started work in the middle of the school and the Cola canopy went up over Christmas. We added a fence beside the basketball court which has increased the usage in and out of school time.
<p>The College buildings have taken up significant time this year. We have nearly agreed upon a Master Plan. The Year 7/8 block is getting closer with work on moving two buildings over Christmas. We surveyed parents and students about what building projects they wanted completed in the school and had set ourselves an ambitious program to achieve these. Heat pumps were installed over Christmas. The 27m x 25m Cola shade canopy went up over Christmas. We have dug up and replaced numerous drains, planned the new year 7/8 block, fenced the side of the basketball courts, upgraded hallways, upgraded all electrical boards to new RCD boards, fixed the gym roof, cleared the central courtyard, put in new drinking fountains and replaced the windows on our school house. This will have contributed over \$800,000 to the local community and is our way of helping with the kick start as asked by the government.</p>						

Goal 2: Curriculum / Deep learning

Strategic Goal 2: Curriculum and Deep Learning. For students to succeed as connected, lifelong learners, through the provision of deep learning opportunities.						
Baseline data: The College has been an NPDL school for 3 years. It has been moving all aspects of its practices to deep learning practices. It is now time to ensure all of these aspects of deep learning are planned for and implemented in all learning that takes place.						
Area/focus (objective)	Interventions/actions (how)	Outcomes/targets (measure)	Responsible (who)	Target date (when)	Date achieved	Evaluation of effectiveness (mid-year review, end of year review)
Promote	Plan for and explicitly teach the six deep learning	LoL planning demonstrates this		2020/2021/2022		LoL redesign of learning plans is now taking place.

deep, engaging and authentic learning	competencies					
	Plan for and provide cross-curricular, authentic learning	A new cross curricular program designed and implanted by mid-year		July		New cross curricular options for 2021 are now being planned.
	Integrate student voice and agency into planning and learning	The college will seek student voice on changes, improvements and curriculum delivery at least termly		Termly		Students and community were surveyed re the proposed changes to the uniform code and this has now been implemented. We also sought feedback on the colour for the shade canopy in a similar way and the steel work is now red.
	Integrate digital learning tools	Shown through student survey		2020/2021/2022		Covid 19 and the acquisition of tablets and 72" led screens has been the catalyst for a massive jump in digital use. All students now have devices.
Promote Māori achievement as Māori	Implement bilingual education	A year 9 bilingual class is started		2020		The class has started. It has been a rocky road so far, but things are settling.
		A year 10 bilingual class is started		2021		
	Support kaupapa Māori education	4 tikanga based whānau classes are started		2020		The tikanga whānau classes are up and running.
	Support culturally located curriculum and culturally responsive pedagogy across the school	Training of culturally based teaching takes place and is implemented		2020/2021/2022		The bilingual classes and te Reo classes are using culturally located curriculum.

Prepare flexible learning opportunities for achievement	Provide career pathways guidance	The delivery of careers information is structured and improved		Jan 2020		The new careers person has rolled out 'Careers Central' and has been providing quality careers advice. Teachers have been given some training in Careers Central, but this will take some time to bed in.
	Provide flexible timetable options including FarNet, Gateway, STAR and digital learning			Jan 2020		
	Plan strategies that address the needs of priority learners	A teacher is assigned to the new Career's leadership role		May 2020		Our LSC has put in place plans for our at-risk learners. She is working with the DP in charge of Pastoral to review the Pastoral systems. Our provision of learning is becoming more systematically differentiated.
	Plan for learning that is differentiated and pursues excellence for students and our community			Ongoing		

Strategic Goal 3: For students to succeed as confident, resilient citizens, through a school culture that supports and promotes well-being.

Baseline data: Student anxiety is an international concern. We do not have good base line data on student wellbeing. This goal is to sort this out and then improve wellbeing.

Area/focus (objective)	Interventions/actions (how)	Outcomes/targets (measure)	Responsible (who)	Target date (when)	Date achieved	Evaluation of effectiveness (mid-year review, end of year review)
Develop school strategies for well-being	Survey students on their well being Integrate hauora and well-being initiatives into school practices for:- staff students	Start Jan		April 2020		The survey took place term 3 for staff. The information has been passed to the Wellbeing team for dissection and following up. As a result, a staff meeting was held to collect more information. Students were also surveyed. The combined information was used by the

	<p>Develop and explicitly teach strategies to help students build resilience</p> <p>To provide a range of opportunities for students to be active in our community</p> <p>Recognise and support Māori approaches to well-being</p>	<p>Start April</p> <p>Start April</p>			<p>Pastoral team and individual information by DPs and Deans</p> <p>The Wellbeing team have put in place explicit strategies. In 2021 we will have a year 10 health class which will have a key function of authentic work school wide on health issues one of which will be wellbeing.</p> <p>All of the within school Kahui Ako positions have been appointed. All have a focus engagement with the ECEs and Primary schools. One of the initiatives is around character and citizenship in a te Au Maori way.</p>
<p>Refine school pastoral processes</p>	<p>To integrate well-being into Whānau relationships, including (tuia) Whānau</p> <p>To support student agency, leadership and citizenship in a range of contexts</p> <p>To recognise and support equity and diversity in our school community</p>				<p>The whole of our pastoral practices has been redeveloped around a central theme of “How are you”? “How can we help”? This is enhancing our relationships with our community.</p> <p>Sandra Hayward is taking a lead on this. Covid 19 has slowed us down.</p>

Strategic Goal 4: To create a sense of Community understanding of deep learning and how the college operates

Baseline data: The college is doing some amazing stuff but we still have detractors who knock us in our community. The level of understanding of what we are doing needs to be lifted and we need to ensure that all interactions of the college with the community is positive.

Area/focus (objective)	Interventions/actions (how)	Outcomes/targets (measure)	Responsible (who)	Target date (when)	Date achieved	Evaluation of effectiveness (mid-year review, end of year review)
To positively engage our community	To have open two-way communication including Spider, newsletter, reporting, verbal and written communication and social media PTA and whānau hui To participate, as appropriate, in community events and groups			Ongoing Ongoing Ongoing		Covid 19 has been positive in terms of community engagement and community understanding of what is happening for our students and their education. The key will be to keep this going Good numbers attending whānau hui but PTA numbers remain small Yes
To develop clear learning pathways through the Kahui Ako	Work with other educational centres in the rohe around Kahui Ako goals			Ongoing		We had a Careers Expo in Week 2 of term 3 and Sandra is establishing good links with outside providers. The Kahui Ako is running. There was a successful year 5/6 day run by our year 10 students and involving all the 3 primary schools. There have been two hub wellbeing meetings.
Cultural connections	Integration of whānau with the tikanga of the whare Whānau hui Iwi Trustees			Ongoing		Making excellent progress. We are getting more whanau involvement

Board of Trustees

Chairperson Report

2020

2020 has been a year like no other. It is a year where you could be forgiven for hunkering down and just getting through but as with all large scale disruptions, it has presented opportunities to do things differently and evaluate what is actually important to us individually, as a Whānau and as a community. We have been fortunate to be in a position where we could take advantage of the disruption and come out the other side better off than we went into it.

Relationships underpin all learning in the College so it was only natural that we would take a relationship-based approach to the lockdown. “How are you? and How can we help?” became the College’s approach to their parents and community. The Board wishes to congratulate the staff, the students and parents on how they adapted to online learning and formally recognise the amount of work staff put in to make this learning engaging and equally valuable when compared to face to face learning.

As a parent myself, I got to spend some quality time with my children and see them participate in learning as well as getting a first-hand view of some of our amazing teachers in action. The weekly rituals of racing to and from commitments for my children ceased and we had a unique opportunity to spend quality time together just hanging out. I am grateful for this opportunity which is unlikely to be repeated in our lifetimes.

Equity has been an ongoing discussion in education for many years. The disruption of Covid -19 forced us to realise that sometimes you have to commit and do something about it and so the Board committed to buying 100 chromebooks (now 120) and having these issued to students. For students who have been actively engaged in their learning these chromebooks will be offered to them for \$1 at the end of this year. The loan chromebooks will need to be returned.

Normal Board function continued. The Board completed its Strategic Plan. It was pleasing to see the very high levels of community support for the plan.

Strategic goal 1: To provide facilities that enhance Deep Learning and that are culturally inclusive

Strategic goal 2: Curriculum and Deep Learning. For students to succeed as connected, lifelong learners, through the provision of Deep Learning opportunities

Strategic goal 3: For students to succeed as confident, resilient citizens, through a school culture that supports and promotes well-being

Strategic goal 4: To create a sense of community understanding of Deep Learning and how the college operates

Significant progress has been made in all areas.

The Principal has continued to work with the MoE on the school's Master Plan and this is now approved. We are making progress on the build for the Year 7/8 blocks and will start the design work for the Labs shortly. A Government request of its agencies was to prioritise spending money where possible to kick start the economy. We are pleased to say that we have managed to spend an extra \$800,000 on building projects locally to assist with this.

The Board also approved \$45,000 worth of large LED TVs and 10 new projectors for classrooms. The extra internal spending was in excess of \$100,000. As predicted, due to Covid -19, we are still expecting to finish the year with an increased surplus despite this spending, equipping students and the college for online learning.

The thing most notably missing for students this year has been sporting and other cultural opportunities. We commend the staff for keeping the Senior School ball which was outstanding. The senior students can be proud of the way they conducted themselves on the night. The staff and school have done these things while maintaining a safe environment for all our children.

Next year will be a year of building. The Cola Canopy will go up over Christmas, the Common Room and Student Welfare Building will be moved and by the end of term 1 we expect spades in the ground for the Year 7/8 blocks.

To conclude, on behalf of the Board, the Students and the Community I wish to thank the Principal and the Staff for their commitment, resilience, ingenuity and adaptability throughout this challenging year. We are lucky to have such a dedicated group of professionals who have minimised the impact of Covid 19 on our students.

Selina Gordon
Board Chairperson

The Principal's Annual Report 2020



2020 started like any other year with the College being pleased with its 2019 NCEA results, with the roll being up on predictions and lots of plans around buildings, student agency and deep learning. Despite Covid-19 I am pleased to report that 2020 has been a good year for progress and innovation. We approached the disruption with the intention of coming out the other side better than we went in, with a 'we can do this' attitude and an understanding of how Education fitted as an essential service.

Although there is nothing good that can be said about Covid 19, the loss of life, loss of jobs and stress caused by lockdown, we are now better and stronger than the start of the year. I will outline some of these changes.

Our standard classroom setup has improved. We now have 70" LED TVs in every classroom and new projectors in 10 classrooms. All teachers have a tablet, a headset and a pro zoom account so we can now run virtual classes alongside all our physical classes. We had pods of computers in each classroom. These are down to two terminals and all students now have devices. The College has issued 134 of these. 14 of these were donated to the school for students. All of our parents have internet access. We hold some 'Computer in Homes' modems that we can issue to parents where they can no longer afford their current internet. Students and staff are Zoom capable, use Flipgrids, Explain Everything and many more apps.

The uniform requirements of the College have been modified so that we still have the same look but most items that students can wear are not required to be monogrammed but instead match a style sheet. This has significantly reduced the cost of our school uniform but has also addressed the issue identified by students that the logoed uniform was not as comfortable as other similar items they could buy off the shelf that specifically fitted them. We are sure that there will be some new uniform issues that arise that we have not thought about, but we are receiving good co-operation from the school community so far and getting the standards embedded.

Over lockdown we started all our conversations with the community with: 'How are you? How can we help?' We have had excellent feedback on this change which is not seen as confrontational but assumes we all want the

same thing. We are actively continuing this now in all our interactions with our community and students.

Students doing things for students, for others, for the community and students taking active control over their learning are key components of student agency. We had many plans for this including processes for leadership recognition throughout the school. Despite Covid 19, we have managed to get a Year 9/10 leadership/mentoring group up and running. They have called themselves the Manaaki group and have organised a successful antibullying week in Term 4. The Year 9/10 Movie Project ran again, the Year 10 Citizenship Projects are about to run. We have had a Junior music afternoon and there will be a Tabloids day for Year 7 to 10 students on December 1 run by students. We managed to complete the whole Inter-House competition. Congratulations to Inverness for winning this.

Our pastoral systems have been reviewed since lockdown. There has been a higher need for counselling but overall, our students have shown how adaptable they are and are continuing as normal, albeit the new normal. We now have a Learning Support Coordinator and she is integral to reviewing what we are doing to address students' pastoral needs and help us self-audit what we have done to ensure no stone is left unturned when we need to intervene to help students. Although our Counsellor is new to the Counselling role this year, we have had outstanding feedback on her effectiveness. We are looking forward to seeing the results of the changes once it is fully embedded for 2021. We have initiated a new approach to dealing with lower levels of attendance for students. For some Whānau it has been the College coming to terms with some regular absences and addressing the learning outcomes in other ways. We are in the process of going into partnership with the Bream Bay Community Trust to have someone employed who can help families where students are not able to regularly attend no matter which school is attended locally. We see great advantages in this arrangement as this person will have full access to the schools to find need and full access to the Trust's services to help resolve any issues.

Academically the College is on track to complete the year in a similar or better position to previous years. Our Year 10 students dipped in Term 3 due to Covid along with the number of predicted Year 11 Excellence diplomas. Thankfully our tracking systems identified this and we are pleased to say that almost all of the losses have now been regained. The other year levels have continued to achieve at their expected levels. We

have extended the year for Year 11 and 12 students to include approximately 2 weeks of extra time at school studying in their normal classes other than when they are sitting an NCEA exam. We are expecting to see a significant increase in the NCEA external results due to this. An unexpected result of Covid was the financial effect on the RefiningNZ Company. The result of this has been the removal of the 2 \$33,500 scholarships that were to be offered next year. We thank RNZ for their scholarships and thank them also for honouring the last payments for the previous successful recipients in these financially uncertain times.

The College's cautious approach remains around large gatherings and Covid-19. Although we are permitted to run our prizegivings, as we have in previous years, we have reduced the size and the length of all the prizegiving programs. The effect of a Covid case coming into contact with our school community around the time NCEA exams are being sat would be one straw too many for many of our students who have kept it together really well throughout the year. We have also made the change from an afternoon tea after Senior Prizegiving followed by a Leavers Dinner to a catered 'Mix and Mingle' event in the Whare for the Year 13 students, their parents, whānau and staff.

In 2021 we will have 3 teacher-only-days given to us by the Government to start on the implementation of the new NCEA course in 2022. These will start with Year 11 and then roll into Year 12 and 13.

The year's co-curricular program has not suffered too much. We still had the Waitangi trips, the Year 9 Pioneer camp, some sports trips, most Year 7/8 sports exchanges, Junior music afternoon and the Senior Ball including ballroom dancing. The Senior Music Night and Te Tuinga became recorded performances with the playlist circulated to the school community. The one major change was that we now have a health check form to be completed by all individuals before a trip leaves the College.

The College buildings have taken up significant time this year. We have agreed upon a Master Plan. The Year 7/8 block is getting closer with work starting by moving two buildings at Christmas. We surveyed parents and students about what Building Projects they wanted completed in the school and had set ourselves an ambitious program to achieve these. Some heat pumps have been installed and the rest will be installed over Christmas. The 27m x 25m shade canopy goes up over Christmas. We have dug up and replaced numerous drains, planned the new Year 7/8 block, fenced the side of the basketball courts, upgraded hallways, upgraded all

electrical boards to new RCD boards, fixed the gym roof, cleared the central courtyard, put in new drinking fountains, and replaced the windows on our school house. This will have contributed over \$800,000 to the local community and is our way of helping with the kick start as asked by the government.

Financially the school is in a very good position. We have spent over \$100,000 extra on unbudgeted items (board approved) based on the understanding that we would significantly underspend most budgets which is the case. We expect to finish the year with a surplus of around \$160,000, double the budgeted surplus. Some capital items already on the books for 2021 are the extra \$5,000 for the upgrade to the school sign, money for a common room upgrade and money to pave the central courtyard area under the new canopy.

The College's cultural journey has continued. This year was the first year with one Whānau class per house being a Tikanga based Whānau class. We have added in a Year 9 Bilingual class and we will add a Year 10 Bilingual class in 2021. Almost 50% of the school passes through our Whare, Te Rerenga Kōtuku, over the period of each week.

The community has been well served by the Board of Trustees of Bream Bay College. This group is knowledgeable, adaptive, questioning and committed to the College getting better as a result of all that is done. We wish to thank them for their work. Our two iwi trustees are an asset to the board. Since lockdown we have continued to hold board meetings that are partly physical (face to face) and for members who wish to, virtual via Zoom. A special thank you must go to the Board Chairperson, Selina Gordon, who fulfils all of the Board functions between meetings and meets in the College each week.

Lastly, I can't speak highly enough of the efforts, enthusiasm, and commitments of the staff of Bream Bay College, be they support staff or teachers. They are adaptable and without them the story of Bream Bay College and 2020 could be quite different.

W R Buckland
Principal