

BIRKDALE NORTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1229

Principal: Janette McDonald

School Address: 213 Birkdale Road
Birkdale
Auckland 0626

School Phone: (09) 483 8674

School Email: office@birkdalenorth.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Greg Ratcliffe	Presiding Member	Elected	Sept 2022
Janette McDonald	Principal ex Officio		
Matt Elliott	Parent Representative	Elected	Sept 2022
Mikael Boulic	Parent Representative	Elected	Sept 2022
Brooke Matthews	Parent Representative	Elected	Sept 2022
Maud Chatras	Parent Representative	Elected	Sept 2022
Lisa Ellsworth	Parent Representative	Elected	Sept 2022
Alan Curtis	Parent Representative	Co-opted	Sept 2022
Yvonne Kirkwood	Parent Representative	Co-opted	Apl 2021
Soazik Shearer	Parent Representative	Elected	Apl 2021
Guillaume Corgnet	Parent Representative	Elected	Apl 2021
Lisa Ellsworth	Staff Representative	Elected	Sept 2022
Tui Tawhai	Staff Representative	Elected	Jan 2021

Accountant / Service Provider:

Top Class Financial Management Services

BIRKDALE NORTH SCHOOL

Annual Report - For the year ended 31 December 2021

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Birkdale North School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Greg Ratcliffe

Full Name of Presiding Member



Signature of Presiding Member

30-5-2022

Date:

Jan McDonald

Full Name of Principal



Signature of Principal

30/05/2022

Date:

Birkdale North School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,910,546	2,042,253	2,053,249
Locally Raised Funds	3	146,887	161,300	97,516
Interest Income		1,735	1,500	4,126
International Students	4	-	-	8,696
		<u>2,059,168</u>	<u>2,205,053</u>	<u>2,163,587</u>
Expenses				
Locally Raised Funds	3	45,676	44,100	41,765
International Students	4	168	300	368
Learning Resources	5	1,171,329	1,165,754	1,100,182
Administration	6	116,464	117,149	106,682
Finance		731	1,400	1,242
Property	7	588,512	781,998	772,546
Depreciation	12	48,475	45,000	75,570
Loss on Disposal of Property, Plant and Equipment		1,115	-	2,517
		<u>1,972,470</u>	<u>2,155,701</u>	<u>2,100,872</u>
Net Surplus / (Deficit) for the year		86,698	49,352	62,715
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>86,698</u></u>	<u><u>49,352</u></u>	<u><u>62,715</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.

Birkdale North School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	827,177	266,885	253,116
Accounts Receivable	9	81,518	68,300	86,019
GST Receivable		-	5,000	9,662
Prepayments		5,103	2,000	6,305
Inventories	10	164	150	115
Investments	11	230,399	180,000	150,399
Funds due from the Ministry of Education	17	-	-	3,307
		<u>1,144,361</u>	<u>522,335</u>	<u>508,923</u>
Current Liabilities				
GST Payable		66,420	-	-
Accounts Payable	13	101,769	94,186	96,229
Revenue Received in Advance	14	4,034	-	-
Provision for Cyclical Maintenance	15	-	-	5,956
Finance Lease Liability	16	4,597	4,000	6,500
Funds held on behalf of the Ministry of Education	17	471,822	-	-
		<u>648,642</u>	<u>98,186</u>	<u>108,685</u>
Working Capital Surplus/(Deficit)		495,719	424,149	400,238
Non-current Assets				
Property, Plant and Equipment	12	124,323	149,835	108,835
		<u>124,323</u>	<u>149,835</u>	<u>108,835</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	57,151	53,071	39,071
	16	3,497	5,000	3,441
		<u>60,648</u>	<u>58,071</u>	<u>42,512</u>
Net Assets		<u>559,394</u>	<u>515,913</u>	<u>466,561</u>
Equity		<u>559,394</u>	<u>515,913</u>	<u>466,561</u>

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

Birkdale North School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		466,561	466,561	403,846
Total comprehensive revenue and expense for the year		86,698	49,352	62,715
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		6,135	-	-
Equity at 31 December		559,394	515,913	466,561

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.

Birkdale North School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		462,586	454,295	459,789
Locally Raised Funds		144,744	161,300	95,239
International Students		-	-	5,747
Goods and Services Tax (net)		76,082	(1,000)	(3,502)
Payments to Employees		(212,532)	(207,250)	(222,594)
Payments to Suppliers		(231,804)	(232,301)	(220,265)
Interest Paid		(731)	(1,400)	(1,242)
Interest Received		1,377	1,700	4,527
Net cash from/(to) Operating Activities		239,722	175,344	117,699
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(60,330)	(41,359)	(3,446)
Purchase of Investments		(80,000)	(80,000)	(50,399)
Net cash from/(to) Investing Activities		(140,330)	(121,359)	(53,845)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,135	-	
Finance Lease Payments		(6,595)	(12,290)	(6,043)
Funds Administered on Behalf of Third Parties		475,129	-	(45,004)
Net cash from/(to) Financing Activities		474,669	(12,290)	(51,047)
Net increase/(decrease) in cash and cash equivalents		574,061	41,695	12,807
Cash and cash equivalents at the beginning of the year	8	253,116	225,190	240,309
Cash and cash equivalents at the end of the year	8	827,177	266,885	253,116

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.

Birkdale North School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and comprised 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.

h) 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.

i) 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 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 to Crown Owned Assets	5–40 years
Furniture and equipment	2–10 years
Information and communication technology	2–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

m) Revenue Received in Advance

Revenue received in advance relates to stationery income received from a Maori Warden Trust and grants received where there are unfulfilled obligations for the School to provide services in the future. The income is recorded as revenue as the obligations are fulfilled.

n) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

o) 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.

p) 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.

q) Budget Figures

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

r) 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	360,040	336,813	341,573
Teachers' Salaries Grants	1,005,746	1,000,000	942,820
Use of Land and Buildings Grants	445,616	650,640	650,640
Other MoE Grants	95,685	54,800	117,847
Other Government Grants	3,459	-	369
	<u>1,910,546</u>	<u>2,042,253</u>	<u>2,053,249</u>

The school has opted in to the donations scheme for this year. Total amount received was \$27,900.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	95	5,000	950
Fees for Extra Curricular Activities	19,681	20,100	26,560
Trading	32	-	198
Fundraising & Community Grants	82,548	94,200	29,622
Other Revenue	44,531	42,000	40,186
	<u>146,887</u>	<u>161,300</u>	<u>97,516</u>
Expenses			
Extra Curricular Activities Costs	662	1,600	1,049
Trading	2	-	182
Fundraising and Community Grant Costs	481	500	348
Other Locally Raised Funds Expenditure	44,531	42,000	40,186
	<u>45,676</u>	<u>44,100</u>	<u>41,765</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>101,211</u>	<u>117,200</u>	<u>55,751</u>

Community Grants include a \$50,000 grant from Lion Foundation for Playground Upgrade. This has been fully spent.

4. International Student Revenue and Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	Number	Number	Number
International Student Roll	0	0	2
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	-	-	8,696
Expenses			
Other Expenses	168	300	368
	<u>168</u>	<u>300</u>	<u>368</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>(168)</u>	<u>(300)</u>	<u>8,328</u>

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	24,492	44,104	40,585
Information and Communication Technology	16,011	12,000	11,811
Library Resources	1,526	1,450	1,104
Employee Benefits - Salaries	1,117,957	1,093,200	1,030,834
Staff Development	11,343	15,000	15,848
	<u>1,171,329</u>	<u>1,165,754</u>	<u>1,100,182</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	7,186	6,729	6,533
Board Fees	1,955	4,400	3,590
Board Expenses	4,135	1,400	782
Communication	1,068	1,700	1,768
Consumables	7,688	7,300	7,735
Other	10,693	14,870	6,924
Employee Benefits - Salaries	73,100	70,050	68,666
Insurance	3,139	3,200	3,184
Service Providers, Contractors and Consultancy	7,500	7,500	7,500
	<u>116,464</u>	<u>117,149</u>	<u>106,682</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	7,751	9,750	11,053
Consultancy and Contract Services	22,200	24,000	20,350
Cyclical Maintenance Provision	12,124	14,000	2,818
Grounds	15,446	4,900	9,615
Heat, Light and Water	19,196	17,608	17,149
Rates	123	100	114
Repairs and Maintenance	9,978	9,000	6,374
Use of Land and Buildings	445,616	650,640	650,640
Security	7,437	8,000	8,310
Employee Benefits - Salaries	48,641	44,000	46,123
	<u>588,512</u>	<u>781,998</u>	<u>772,546</u>

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

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Accounts	\$ 827,177	\$ 266,885	\$ 253,116
Cash and cash equivalents for Statement of Cash Flows	<u>827,177</u>	<u>266,885</u>	<u>253,116</u>

Of the \$827,177 Cash and Cash Equivalents, \$473,383 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Receivables	\$ 8,867	\$ 3,000	\$ 6,092
Interest Receivable	611	300	253
Banking Staffing Underuse	-	-	20,000
Teacher Salaries Grant Receivable	72,040	65,000	59,674
	<u>81,518</u>	<u>68,300</u>	<u>86,019</u>
Receivables from Exchange Transactions	9,478	3,300	6,345
Receivables from Non-Exchange Transactions	72,040	65,000	79,674
	<u>81,518</u>	<u>68,300</u>	<u>86,019</u>

10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Stationery	\$ 164	\$ 150	\$ 115
	<u>164</u>	<u>150</u>	<u>115</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Current Asset	\$ 230,399	\$ 180,000	\$ 150,399
Short-term Bank Deposits			
Total Investments	<u>230,399</u>	<u>180,000</u>	<u>150,399</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	32,402	52,248	-	-	(8,214)	76,436
Furniture and Equipment	12,829	6,399	-	-	(4,830)	14,398
Information and Communication Technology	48,737	1,683	(1,115)	-	(31,335)	17,970
Leased Assets	4,047	4,748	-	-	(2,743)	6,052
Library Resources	10,820	-	-	-	(1,353)	9,467
Balance at 31 December 2021	108,835	65,078	(1,115)	-	(48,475)	124,323

The net carrying value of IT equipment held under a finance lease in the ICT category is \$0 (2020: \$1,115)

The net carrying value of a Photocopier held under a finance lease in the Furniture & Equipment Category is \$1,119 (2020: \$3,253)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	401,601	(325,165)	76,436	349,353	(316,951)	32,402
Furniture and Equipment	166,287	(151,889)	14,398	161,267	(148,438)	12,829
Information and Communication T	125,308	(107,338)	17,970	135,596	(86,859)	48,737
Leased Assets	11,695	(5,643)	6,052	6,947	(2,900)	4,047
Library Resources	46,009	(36,542)	9,467	46,009	(35,189)	10,820
Balance at 31 December	750,900	(626,577)	124,323	699,172	(590,337)	108,835

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	17,240	20,000	27,739
Accruals	7,186	7,186	4,933
Employee Entitlements - Salaries	72,040	65,000	59,674
Employee Entitlements - Leave Accrual	5,303	2,000	3,883
	101,769	94,186	96,229
Payables for Exchange Transactions	101,769	94,186	96,229
	101,769	94,186	96,229

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,402	-	-
Other revenue in Advance	632	-	-
	<u>4,034</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	45,027	45,027	48,547
Increase/ (decrease) to the Provision During the Year	12,124	14,000	2,818
Use of the Provision During the Year	-	(5,956)	(6,338)
Provision at the End of the Year	<u>57,151</u>	<u>53,071</u>	<u>45,027</u>
Cyclical Maintenance - Current	-	-	5,956
Cyclical Maintenance - Term	57,151	53,071	39,071
	<u>57,151</u>	<u>53,071</u>	<u>45,027</u>

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:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	5,105	5,850	7,237
Later than One Year and no Later than Five Years	3,807	4,000	3,626
Future Finance Charges	(818)	(850)	(922)
	<u>8,094</u>	<u>9,000</u>	<u>9,941</u>
Represented by			
Finance lease liability - Current	4,597	4,000	6,500
Finance lease liability - Term	3,497	5,000	3,441
	<u>8,094</u>	<u>9,000</u>	<u>9,941</u>

17. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Toilet Upgrade	<i>In Progress</i>	5,482	500,000	(32,484)	-	472,998
Pool Upgrade	<i>In Progress</i>	(8,789)	76,684	(69,456)	-	(1,561)
CCTV	<i>In Progress</i>	-	13,339	(12,954)	-	385
Concreting Project	<i>Completed</i>	-	17,250	(17,250)	-	-
Totals		(3,307)	607,273	(132,144)	-	471,822

Represented by:

Funds Held on Behalf of the Ministry of Education

471,822

471,822

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roof Refurbishment	<i>Completed</i>	8,897	-	(8,897)	-	-
Toilet Upgrade	<i>In Progress</i>	32,800	-	(27,318)	-	5,482
Drinking Fountains	<i>Completed</i>	-	6,877	(6,877)	-	-
Pool Upgrade	<i>In Progress</i>	-	-	(8,789)	-	(8,789)
Totals		41,697	6,877	(51,881)	-	(3,307)

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

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	1,955	3,590
<i>Leadership Team</i> Remuneration	234,088	233,449
Full-time equivalent members	2	2
Total key management personnel remuneration	236,043	237,039

There are seven members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has Finance (one member) and Property (three members) that meet regularly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider other matters relating to the school community.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	1.00	1.00
	1.00	1.00

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) \$532,800 contract for Toilet Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$532,800 has been received of which \$59,802 has been spent on the project to date; and
- (b) \$76,684 contract for Pool Upgrade to be completed in 2021, which was fully funded by the Ministry of Education. \$76,684 has been received of which \$76,684 has been spent on the project. This is now complete; and
- (c) \$13,339 contract to install CCTV cameras as agent for the Ministry of Education. The project is fully funded by the Ministry and \$13,339 has been received of which \$13,339 has been spent on the project. This is now complete; and
- (d) \$17,250 contract for concreting agent for the Ministry of Education. The project is fully funded by the Ministry and \$17,250 has been received of which \$17,250 has been spent on the project. This is now complete.

(Capital commitments at 31 December 2020: \$120,986)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

- (a) operating lease of a Vistab Machine
- (b) Cleaning Contract

	2021 Actual \$	2020 Actual \$
No later than One Year	26,240	540
Later than One Year and No Later than Five Years	23,558	-
	49,798	540

22. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	827,177	266,885	253,116
Receivables	81,518	68,300	86,019
Investments - Term Deposits	230,399	180,000	150,399
Total Financial assets measured at amortised cost	1,139,094	515,185	489,534

Financial liabilities measured at amortised cost

Payables	101,769	94,186	96,229
Finance Leases	8,094	9,000	9,941
Total Financial Liabilities Measured at Amortised Cost	109,863	103,186	106,170

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

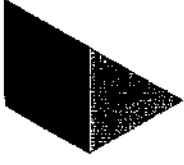
Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

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

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community. Costs already incurred arranging future events may not be recoverable.

Analysis of Variance Reporting



School Name:	Birkdale North School
School Number:	1229

Focus:

- Develop equity and excellence through integration and inclusion. Students will belong, achieve, be culturally competent and capable.
- Support greater consistency of teaching practice across the school so that learning experiences for students are progressive and aligned.

Strategic Aim:

Deliver a responsive curriculum that meets the needs of all learners and drives achievement.

Annual Aim:

Annual Aim for 2021

- Develop equity and excellence through integration and inclusion.
- Develop teacher capacity through professional learning and development, including effective pedagogy and formative assessment.
- Support the needs of all students, including priority learners, through differentiated learning experiences and additional learning support.

Target:

Annual Learning Targets for 2021: -

Focus on raising achievement for students who are below the expected curriculum level in reading, writing and maths.

- An overall increase from 2020 of 5% of students achieving At and Above the curriculum expectations by the end of year 2021. (For Reading, Writing and Maths)
- For cohort tracked achievement results for Māori and Pasifika students an overall increase of at least 5% by the end of 2021.

	Reading Results for EOY 2019 % Of students At and Above	Reading Results for EOY 2020 % Of students At and Above	Reading Results for EOY 2021 % Of students At and Above	Writing Results for EOY 2019 % Of students At and Above	Writing Results for EOY 2020 % Of students At and Above	Writing Results for EOY 2021 % Of students At and Above	Maths Results for EOY 2019 % Of students At and Above	Maths Results for EOY 2020 % Of students At and Above	Maths Results for EOY 2021 % Of students At and Above
All Students	69%	70%	77%	61%	72%	69%	74%	80%	80%
Māori Students	53%	66%	74%	47%	58%	45%	60%	71%	64%
Pasifika Students	58%	61%	71%	35%	54%	43%	46%	62%	67%

Baseline Data:

Baseline Data for the End of 2020 states:

All Students:

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 70%; Writing 72%; Mathematics 80%

Māori Students:

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 67%; Writing 58%; Mathematics 71%

Pasifika Students:

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 62%; Writing 54%; Mathematics 62%

Context for 2021 – Challenges faced during 2021, adaptations made to teaching and learning, and impacts on the EOY Data

The disruptions of the Covid 19 lockdowns and the spread of the Delta variant had a significant impact on all of our community this year, including the teaching and learning within our school. The Annual Aims and Targets for 2021 remained, but we needed to take into consideration the needs of families as we pivoted to distance learning at short notice. Regular communication with all our parents, caregivers and whanau helped us to be responsive to the needs of our students and their families. For some families, regular food parcels were sourced or supplied. Information about where to receive help was regularly shared. Ongoing communication for what was happening was shared via phone, e-mail, our School App or the school website to ensure all families were aware of the provision of distance learning and the protocols in place for the transition back to onsite learning. Clear communication was important to help to manage the anxiety associated with the risks of the Covid pandemic and the changes that were occurring.

As part of the Auckland region, we experienced major disruptions to learning due to the lockdown restrictions associated with the Covid 19 pandemic and the emergence of the Delta variant. Students were unable to attend school for nearly 14 weeks of the year; 2 weeks in Term 1; 6 and a half weeks in Term 3; and 5 weeks in Term 4. In effect the school was open for students for approximately 68% of the school year. However, hardcopy learning packs and regular online learning continued during the periods when the school was closed. Provision was made for students of essential workers with small 'bubbles' learning at school. Our local area, Birkdale, was identified as a place of interest, which meant that many families were cautious about the return to school. In Term 4 approximately 30% of our families decided not to send their children back to school for the last 3 and a half weeks of the year, opting instead to continue with distance learning.

For 32% of the year students were taught via distance learning with a combination of online learning and hard copy learning packs. The school provided learning packs to families including hard copy packs created by the school or sourced from the Ministry of Education. We also loaned out school Chromebooks to over 20 families who needed a device for their children to participate in class Google meets and individual teaching online. Up to 20 children of essential workers were present at school for additional weeks but were not with their own class teacher. When students returned to school following lockdowns there were staggered starts and finishes to the school day and restrictions on distancing and cleaning to manage risks. Additional to the focus on learning and achievement, teachers prioritised transitioning students back to school with consideration for their mental health and wellbeing, especially after the major lockdown, of about 3 months.

As the second half of the year was largely taught by distance learning, the usual testing carried out at school in Terms 3 and 4 was unable to be carried out. Examples of testing missed out included: - Progress and Achievement testing for years 4 to 6 in Reading and Mathematics (PAT tests); STAR reading tests for Year 3 students; Probe reading tests for seniors; PM Benchmark reading testing at all levels; GloSS or JAM testing for mathematics; writing samples or e-asTTle tests for writing, and the Me and My School Survey of students in years 4 to 6. (This survey is used to find out more of how students feel about their school, their teacher and their class and how engaged they are with their learning.)

Annual Aims for 2021

1. Develop equity and excellence through integration and inclusion.

Online learning has impacted upon our ability to continue to build equity and inclusion due to the challenges mentioned above. However, we were able to support our students through:

- Loaning out chrome books where needed. This proved beneficial for some of our families, but for others it brought to the forefront other challenges for them, such as connectivity, understanding of different systems and the lack of data available.
- Wherever possible the teachers worked one on one with some of their priority learners if the means was available to connect. Teachers, in some cases, simply called the families on their mobiles.
- Online learning made available for all learners.
- Contact was made with our parents to ensure they were connected.

2. Professional Development for Teachers during 2021 to develop teacher capacity through professional learning and development, including effective pedagogy and formative assessment.

- Kim Bulluss, an external facilitator from Cognition, worked with the staff throughout 2021 on:
 - Developing effective teacher pedagogy, and assessment in Mathematics,
 - Planning and communication with the Leadership team,
 - Facilitating Staff Meetings (some of which were online),
 - Practice Analysis with some of the teachers,
 - Consultation with students, whānau, and staff as part of the development of our Local Curriculum.
 - Despite the limitations of the lockdowns and restrictions on face-to-face meetings, we were able to continue with as much PD for teachers as possible with Kim by using Zoom Meetings. This enabled many of the staff to continue to develop their teaching practice in ways adaptive to the lockdowns and Covid restrictions. We continued to build teacher capacity to improve student learning and achievement levels through enhanced teacher knowledge, shared pedagogy, and development of effective practice.
- During 2021 there were two beginning teachers enrolled in courses for their professional development at Kohia from the beginning of the year. Our support for the beginning teachers was maintained throughout the year, even after we moved to online learning. Midway through the year one beginning teacher left, but the school provided guidance and support to a new staff member.
- In Teams (Junior and Senior), teachers worked collaboratively to plan and support each other. Although this could be considered business as usual, it became very important, as we taught more of the year at a distance, for teachers to collaborate and to share their ideas for best practice. Teachers analysed learning barriers they observed and discussed ways to address them. During online learning and distance learning, teachers adapted the learning to suit the needs of their students.
- One teacher benefitted from individual coaching and support from a Resource Teacher of Learning and Behaviour to develop new strategies for teaching and managing behaviour.

3. Focus on raising achievement for students who are below the expected curriculum level in Reading, Writing and Maths. Support the needs of all students, including priority learners, through differentiated learning experiences and additional learning support.

Support for raising achievement was provided through programmes within the school, and external professionals coming in to support students. Covid lockdowns in the second half of 2021 caused the most impact in this area. A high proportion of these students were not engaged with online learning or engaged infrequently.

Our programmes and supports for target students and/ or priority learners are listed below: -

- Reading Recovery – daily individualised instruction by a trained Reading Recovery Teacher in reading and writing – 6 students were taught each day for 2021. This was very disrupted during the lockdowns, even though every effort was made to keep as much of the programme going as possible, the impact of Covid was adversely high in this area.
- Teacher aide support for individual students for their learning – Two students received In Class Support during 2021. Teacher aides worked with these students one hour per day on programmes directly related to their learning needs, with guidance from the class teacher and the SENCo. Teacher aide support during online learning was not able to be continued, as the Teacher Aides had their own children at home to work with. However, the class teachers gave additional support to the target students who were online and often provided additional individual tutoring.
- Resource Teacher of Literacy (RTLit)– 3 students benefitted from the expertise of an RTLit during 2021. The RTLit also liaised with the class teacher to support these senior students with their literacy.
- ESOL Programme – Throughout the time when students were learning at school the ESOL programme supported learners with their oral language in small withdrawal groups or by working with the students in their class. The ESOL programme was not able to be carried out as an additional programme during lockdown. However, teachers responded to the needs of the students in their class and supported ESOL students in their online programme by their teaching and differentiation of learning.

Outcomes

What happened?

Our Whole School End of Year Data for 2021 compared to the EOY Data for 2020 shows: -

- Increase of 7% for Whole School Reading results for students achieving At or Above expected curriculum levels.
- No change for Whole School Mathematics results for students achieving At or Above expected curriculum levels.
- Decrease of 3% for Whole School Writing results for students achieving At or Above expected curriculum levels.

When examining closely the results for groups within our school we have identified several areas of focus for 2022.

The main areas we have identified are as follows: -

- Target students and students achieving Below or Well Below expected curriculum levels in any curriculum area.
- Māori and Pasifika students in Mathematics, achieving below expectations
- Māori and Pasifika students in Writing, achieving below expectations
- Students who missed out on consistent teaching and learning during Covid lockdowns in 2021.

We have collected information on the certainty of our data in 2021 as the judgements for End of Year data were made with limited information (missing data) for some of our students. Factors impacting our assessments have been commented on page 3. The context of the 2021 school year needs to be kept in mind when viewing the data below and drawing conclusions.

Below is the data for the Whole School, Māori and Pasifika students, including cohort tracking.

Comparison of Whole School Mathematics data for 2020 and 2021									
Groups	Maths End of Year 2020			Groups	Maths End of Year 2021				
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (194)	6%	14%	69%	11%	All Students (176)	2%	18%	69%	11%
Māori Students (45)	18%	11%	71%	0%	Māori Students (42)	7%	29%	57%	7%
Pasifika Students (26)	8%	31%	61%	0%	Pasifika Students (21)	5%	29%	67%	0%

Comparison of End of Year Mathematics data from 2020 to 2021 shows that: -

- Whole School data has stayed the same when looking at the group of All Students with 80% achieving At and Above the expected curriculum level in both years.
- Māori students' Mathematics achievement has decreased during this period by 7%. In 2020 71% of students were At or Above expectations and in 2021 64% of students were At or Above expectations.
- Pasifika students' Mathematics achievement has increased by 6%, from 61% in 2020 to 67% in 2021 for At or Above curriculum expectations.

Cohort tracking for Reading data for Māori and Pasifika students - 2020 and 2021											
Groups	Reading End of Year 2020					Groups	Reading End of Year 2021				
	Well Below	Below	At	Above			Well Below	Below	At	Above	
All Students (194)	6%	24%	40%	29%		All Students (176)	4%	18%	56%	21%	
Māori Students (35)	11%	17%	43%	29%		Māori Students (35)	6%	14%	60%	20%	
	(4)	(6)	(15)	(10)			(2)	(5)	(21)	(7)	
Pasifika Students (18)	11%	28%	44%	17%		Pasifika Students (18)	11%	11%	61%	17%	
	(2)	(5)	(8)	(3)			(2)	(2)	(11)	(3)	

Cohort tracking in Reading for Māori and Pasifika students from 2020 to 2021 shows: -

- 8% increase in cohort tracked Māori students achieving At or Above, 72% in 2020 to 80% in 2021.
 - This means an increase of 3 students now working At or Above in this cohort.
 - 17% increase in cohort tracked Pasifika students achieving At or Above, 61% in 2020 to 78% in 2021.
- This means an increase of 3 students now working At or Above in this cohort.

Comparison of Whole School Writing data for 2020 and 2021											
Groups	Writing End of Year 2020					Groups	Writing End of Year 2021				
	Well Below	Below	At	Above			Well Below	Below	At	Above	
All Students (194)	7%	21%	63%	9%		All Students (176)	3%	28%	60%	9%	
Māori Students (45)	20%	22%	58%	0%		Māori Students (42)	7%	48%	45%	0%	
Pasifika Students (26)	8%	39%	54%	0%		Pasifika Students (21)	10%	48%	43%	0%	

Comparison of End of Year Writing data from 2020 to 2021 shows that: -

- 3% decrease in students achieving At or Above in Writing for all students, from 72% in 2020 to 69% in 2021.
- 13% decrease in Māori students' Writing achievement, from 58% At and Above in 2020 to 45% in 2021.
- 11% decrease in Pasifika students' Writing achievement, from 54% At and Above in 2020 to 43% in 2021.

Cohort tracking for Writing data for Māori and Pasifika students – 2020 and 2021

Groups	Writing End of Year 2020			Writing End of Year 2021		
	Well Below	Below	At	Well Below	Below	At
All Students (194)	7%	21%	63%	3%	28%	60%
Māori Students (35)	14% (5)	23% (8)	63% (22)	3% (1)	46% (16)	51% (18)
Pasifika Students (18)	6% (1)	33% (6)	61% (11)	11% (2)	44.5% (8)	44.5% (8)
						Above 9%

Cohort tracking in Writing for Māori and Pasifika students from 2020 to 2021 shows: -

- 12% decrease in cohort tracked Māori students achieving At or Above, 63% in 2020 to 51% in 2021. This means an increase of 4 students now working At or Above in this cohort.
- 16.5% increase in cohort tracked Pasifika students achieving At or Above, 61% in 2020 to 44.5% in 2021. This means an increase of 3 students now working At or Above in this cohort.

Reasons for the variance

Why did it happen?

Achievement for students in 2021 was significantly impacted by the reduction in face to face learning throughout the year caused by the lockdowns in Terms 3 and 4. We noticed that the degree that achievement was impacted varied for different groups within our school. Barriers to learning at a distance differed depending on family circumstances.

We would like to reiterate factors beyond our control that impacted on our results. These were mentioned previously on page 3.

For 32% of the year students were taught via distance learning with a combination of online learning and hard copy learning packs. The school provided learning packs to families including hard copy packs created by the school or sourced from the Ministry of Education. We also loaned out school Chromebooks to over 20 families who needed a device for their children to participate in class Google meets and individual teaching online. Up to 20 children of essential workers were present at school for additional weeks but were not with their own class teacher. When students returned to school following lockdowns there were staggered starts and finishes to the school day and restrictions on distancing and cleaning to manage risks. Additional to the focus on learning and achievement, teachers prioritised transitioning students back to school with consideration for their mental health and wellbeing, especially after the major lockdown, of about 3 months. As the second half of the year was largely taught by distance learning, the usual testing carried out at school in Terms 3 and 4 was unable to be carried out. Examples of testing missed out included: - Progress and Achievement testing for years 4 to 6 in Reading and Mathematics (PAT tests); STAR reading tests for Year 3 students; Probe reading tests for seniors; PM Benchmark reading testing at all levels; GloSS or JAM testing for mathematics; and writing samples or e- asTTle testing for writing.

Reading achievement for All Students as a group continued to improve, despite the restrictions. The reasons we believe contributed to this are: -

- our school's online teaching and learning included regular instructional reading sessions,
- parents/ families were often able to give support with reading at home,
- there were a number of online resources which were also available to support reading, and
- hard copy materials also supported reading.

There were still students who missed out on individual teaching and support in Reading.

- At the end of 2021 22% of our students were reading Below or Well Below expectations. Due to a lack of testing in Term 4 we may find that this percentage is higher as we start 2022.

Writing achievement for All Students as a group decreased by 3% from 2020 to 2021, even though our achievement target was to increase achievement for All Students by 5%. Cohort tracking of Māori and Pasifika students revealed decreases of 12% and 16.5% for Māori and Pasifika groups respectively. Why did this happen? We list some reasons below:

- Difficulty of teaching Writing at a distance, either online or with hardcopy materials.
- It is much harder for parents and families to help their child with Writing at home than Reading.
- Writing is complex. Learning in Writing requires regular practice, explicit teaching, and formative assessment.
- Teaching and learning for writing is often done collaboratively in classes as students work in small groups to share ideas and learn from each other. During lockdowns this was prevented and even after returning to school in Term 4 close collaborate work was not possible.
- The certainty of our data was low due to the sparseness of information gained from testing or formative assessment during the second half of the year. Some students were very much 'off grid' and it was hard to get a gauge of how they were going. In this case we had to rely on mid-year data, which was understandably problematic.

Mathematics achievement for All Students as a group remained about the same across this period, although our achievement target was to increase achievement for All Students by 5%. Cohort tracking for Māori and Pasifika students was carried out with the students where we had data for 2020 and 2021. For Māori and Pasifika students the size of our cohort groups were 35 and 18 respectively. There was a decrease of 5 out of 35 Māori students in the cohort group achieving At or Above. There was a decrease of 1 out of 18 Pasifika students in the cohort group achieving At or Above. Why did we see a fattening or a decrease in our Mathematics results? We list some reasons here: -

- Mathematics teaching and learning involves not only regular practise of number knowledge, but also requires understanding concepts and collaboration others. In class students share 'Maths Talk' and problem solving. With distance learning teachers planned for developing knowledge and understanding but fewer students were able to participate in these activities than would be able to in face-to-face lessons.
- Parents and families are likely to be less familiar with all aspects of Mathematics teaching covered in our curriculum and therefore are unable to provide the same type of support as in class.
- Teachers transitioned to the distance learning with a professional approach. There provision of online learning and online resources would have helped to maintain the achievements we saw.
- We believe that not reaching our target of increasing by 5% in Mathematics is directly linked to the conditions that school's faced related to the Covid 19 pandemic and the impact on our families.

Evaluation

Where to next?

After reflecting on our End of Year Data for 2021 and the comparisons with 2020, we can see areas where we will focus our attention. We will have additional information about where to next after testing in Term 1 2022 and will be able to fine tune our goals accordingly.

Annual Learning Targets for 2022 :-

Focus on raising achievement for students who are below expected curriculum levels in Reading, Writing and Maths.

- An overall increase of 5% for students achieving At or Above curriculum expectations in Reading, Writing and Mathematics from 2021 to 2022
- An overall increase of a least 5% for Māori Students and for Pasifika Students

	Reading Results for EOY 2019 % Of students At and Above	Reading Results for EOY 2020 % Of students At and Above	Reading Results for EOY 2021 % Of students At and Above	Writing Results for EOY 2019 % Of students At and Above	Writing Results for EOY 2020 % Of students At and Above	Writing Results for EOY 2021 % Of students At and Above	Maths Results for EOY 2019 % Of students At and Above	Maths Results for EOY 2020 % Of students At and Above	Maths Results for EOY 2021 % Of students At and Above
All Students	69%	70%	77%	61%	72%	69%	74%	80%	80%
Māori Students	53%	66%	74%	47%	58%	45%	60%	71%	64%
Pasifika Students	58%	61%	71%	35%	54%	43%	46%	62%	67%

Planning for 2022 -

Based on the Data from EOY 2021 and our analysis above, our focus areas for 2022 are :-

- Raise achievement for students below expected curriculum levels in Reading, Writing and Mathematics.
- Identify Target students for 2022 and additional support needed for them. This will involve testing, formative assessment, and liaison with their parents/ whanau.
- Develop programmes to support Target students. This will involve teachers, teacher aides, parents, and other educational professionals.

- Enable student goal setting for learning and a key competency, to develop student agency.
- Share student goals with parents/ whanau to build home-school collaboration for student achievement.
- Embed effective teaching practices through staff development to support learner agency and achievement.
- Focus on health and wellbeing for students in safe learning environments, that are responsive to student wellbeing. Carry out the nzcer student survey in the second half of the year, called Me and My School, for years 4 to 6.



BIRKDALE NORTH SCHOOL

Principal Jan McDonald

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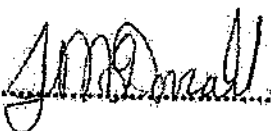
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

KIWISPORT

Kiwisport is a government funding initiative to support student participation in organised sport. In 2021 the school received total Kiwisport funding of \$ 2778.89 (excluding GST).

During the school year the school was unable to organise and book planned coaching and inter school sport competitions due to Covid19 school closures and alert levels.

The Kiwisport funding unspent in 2021 year is to be carried forward for the 2022 year and is to be spent on programmes benefiting all students, Covid19 alert levels permitting.

Signed: 

Principal

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BIRKDALE NORTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Birkdale North School's (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31/5/22. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

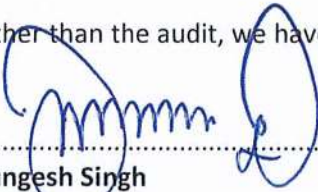
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 the School.



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Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand