

BIRKDALE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1230

Principal: Adrienne Mawer

School Address: 10 Salisbury Road
Birkdale
Auckland 0626

School Phone: (09) 483 7767

School Email: office@birkdaleprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Anneka Anderson	Chair Person	Co opted	Dec 2020
Adrienne Mawer	Principal ex Officio		
Fiona Kemplen	Parent Rep	Elected	May 2022
Jet Li	Parent Rep	Elected	May 2022
Rebecca Shrubshall	Parent Rep	Selected	May 2022
Edward Rooney	Parent Rep	Elected	May 2022
Nardia Haskell	Parent Rep	Elected	May 2022
Peter Cooley	Staff Rep	Elected	May 2022
Ebony Duff	Parent Rep	Elected	June 2020
Tate Gibbes	Parent Rep	Co opted	June 2020

Accountant / Service Provider:
Top Class Financial Management Services

BIRKDALE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 18</u>	Notes to the Financial Statements
	Other Information
<u>19 - 39</u>	Analysis of Variance
<u>40</u>	Kiwisport
<u>41</u>	Auditors Report

Birkdale Primary School

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.

Nardla Haskell
Full Name of Board Chairperson

Adrienne Mawer
Full Name of Principal

N Haskell
Signature of Board Chairperson

[Signature]
Signature of Principal

27/05/2021
Date:

27/5/21
Date:

Birkdale Primary School

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	2,453,349	2,292,275	2,255,071
Locally Raised Funds	3	80,659	61,550	65,586
Interest income		10,561	9,000	11,793
		<u>2,544,569</u>	<u>2,362,825</u>	<u>2,332,450</u>
Expenses				
Locally Raised Funds	3	11,240	40,710	17,682
Learning Resources	4	1,564,415	1,462,150	1,374,983
Administration	5	148,332	139,280	133,406
Finance		2,472	4,000	4,048
Property	6	685,444	687,436	707,673
Depreciation	7	35,475	50,000	37,783
Loss on Disposal of Property, Plant and Equipment		11,435	-	10,508
		<u>2,458,813</u>	<u>2,383,576</u>	<u>2,286,083</u>
Net Surplus / (Deficit) for the year		85,756	(20,751)	46,367
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>85,756</u>	<u>(20,751)</u>	<u>46,367</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 Primary School

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	358,559	358,559	312,192
Total comprehensive revenue and expense for the year	85,756	(20,751)	46,367
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	6,848	-	-
Equity at 31 December	451,163	337,808	358,559

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 Primary School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	257,522	151,845	141,782
Accounts Receivable	9	103,885	85,000	104,089
GST Receivable		-	5,000	4,346
Prepayments		-	1,000	1,438
Inventories	10	1,842	2,000	2,792
Investments	11	340,000	270,000	290,000
Funds due for Capital Works Projects	18	-	-	64,737
		<u>703,249</u>	<u>514,845</u>	<u>609,184</u>
Current Liabilities				
GST Payable		1,901	-	-
Accounts Payable	13	116,836	99,645	102,059
Revenue Received in Advance	14	31,002	-	28,147
Provision for Cyclical Maintenance	15	31,932	30,429	78,011
Finance Lease Liability - Current Portion	16	27,391	30,000	29,925
Funds held for Capital Works Projects	18	37,834	-	-
		<u>246,896</u>	<u>160,074</u>	<u>238,142</u>
Working Capital Surplus/(Deficit)		456,353	354,771	371,042
Non-current Assets				
Investment - The Fordham Trust	11	57,945	58,000	57,552
Property, Plant and Equipment	12	137,756	56,340	84,540
		<u>195,701</u>	<u>114,340</u>	<u>142,092</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	105,203	51,303	71,732
Finance Lease Liability	16	37,743	22,000	25,291
Bequest - The Fordham Trust	17	57,945	58,000	57,552
		<u>200,891</u>	<u>131,303</u>	<u>154,575</u>
Net Assets		<u><u>451,163</u></u>	<u><u>337,808</u></u>	<u><u>358,559</u></u>
Equity	24	<u><u>451,163</u></u>	<u><u>337,808</u></u>	<u><u>358,559</u></u>

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

Birkdale Primary School

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		588,697	627,388	506,218
Locally Raised Funds		89,363	60,550	72,371
Goods and Services Tax (net)		6,247	-	17,288
Bequest - The Fordham Trust		393	590	499
Payments to Employees		(323,434)	(247,993)	(232,741)
Payments to Suppliers		(223,392)	(304,514)	(285,853)
Cyclical Maintenance Payments in the year		-	(50,306)	(13,635)
Interest Paid		(2,472)	(4,000)	(4,048)
Interest Received		11,520	9,000	11,294
Net cash from/(to) Operating Activities		146,922	90,715	71,393
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	210
Purchase of Property Plant & Equipment		(56,785)	(34,698)	(22,599)
Purchase of Investments		(50,000)	(70,000)	(193,818)
Proceeds from Sale of Investments - The Fordham Trust		(393)	(590)	(499)
Net cash (to) Investing Activities		(107,178)	(105,288)	(216,706)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,848	-	
Finance Lease Payments		(33,423)	(37,191)	(35,156)
Funds Held for Capital Works Projects		102,571	-	31,020
Net cash from/(to) Financing Activities		75,996	(37,191)	(4,136)
Net increase/(decrease) in cash and cash equivalents		115,740	(51,764)	(149,449)
Cash and cash equivalents at the beginning of the year	8	141,782	203,609	291,231
Cash and cash equivalents at the end of the year	8	257,522	151,845	141,782

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 Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Birkdale Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view 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.

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 comprised of stationery. 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:

Furniture and equipment	5–14 years
Information and communication technology	2–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to camp fees received from domestic students and fundraising for particular projects 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 and the income earned.

o) 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.

p) 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).

q) 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.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	464,486	496,834	432,600
Teachers' Salaries Grants	1,330,240	1,250,000	1,233,412
Use of Land and Buildings Grants	534,412	515,441	515,441
Other MoE Grants	124,211	30,000	63,688
Other Government Grants	-	-	9,930
	<u>2,453,349</u>	<u>2,292,275</u>	<u>2,255,071</u>

The school has opted in to the donations scheme for this year. Total amount received was \$37,650.

Other MOE Grants total includes additional COVID-19 funding totalling \$6,219 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	7,223	1,000	20,827
Bequests & Grants	46,302	-	-
Activities	11,270	43,600	22,025
Trading	1,051	1,000	1,055
Fundraising	14,813	15,950	21,679
	<u>80,659</u>	<u>61,550</u>	<u>65,586</u>
Expenses			
Activities	7,524	37,690	10,853
Trading	1,506	1,000	2,310
Fundraising (Costs of Raising Funds)	2,210	2,020	4,519
	<u>11,240</u>	<u>40,710</u>	<u>17,682</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>69,419</u>	<u>20,840</u>	<u>47,904</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	17,901	64,242	29,572
Information and Communication Technology	5,900	4,250	7,984
Library Resources	983	1,760	1,133
Employee Benefits - Salaries	1,529,764	1,365,698	1,318,694
Staff Development	9,867	26,200	17,600
	<u>1,564,415</u>	<u>1,462,150</u>	<u>1,374,983</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	7,743	8,645	7,517
Board of Trustees Fees	4,165	3,680	3,390
Board of Trustees Expenses	13,486	5,350	5,995
Communication	3,537	3,700	5,070
Consumables	8,912	10,150	7,003
Operating Lease	108	-	-
Other	11,178	11,685	9,121
Employee Benefits - Salaries	88,151	84,370	84,088
Insurance	3,552	4,200	3,722
Service Providers, Contractors and Consultancy	7,500	7,500	7,500
	<u>148,332</u>	<u>139,280</u>	<u>133,406</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	9,583	9,170	7,869
Consultancy and Contract Services	35,593	38,500	34,209
Cyclical Maintenance Provision	(12,608)	10,000	19,995
Grounds	11,163	14,300	7,558
Heat, Light and Water	22,735	23,000	25,442
Rates	114	100	96
Repairs and Maintenance	26,057	18,000	38,969
Use of Land and Buildings	534,412	515,441	515,441
Security	8,127	10,000	9,653
Employee Benefits - Salaries	50,268	48,925	48,441
	<u>685,444</u>	<u>687,436</u>	<u>707,673</u>

7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Furniture and Equipment	9,598	15,000	16,648
Information and Communication Technology	9,417	19,000	12,871
Leased Assets	15,563	15,000	7,456
Library Resources	897	1,000	808
	<u>35,475</u>	<u>50,000</u>	<u>37,783</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	250	250	250
Bank Current Account	193,380	147,830	137,772
Bank Call Account	3,892	3,765	3,760
Short-term Bank Deposits	60,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>257,522</u>	<u>151,845</u>	<u>141,782</u>

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

Of the \$257,522 Cash and Cash Equivalents, \$51,325 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.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	2,850	4,000	8,699
Interest Receivable	901	1,000	1,860
Banking Staffing Underuse	-	-	15,700
Teacher Salaries Grant Receivable	100,134	80,000	77,830
	<u>103,885</u>	<u>85,000</u>	<u>104,089</u>
Receivables from Exchange Transactions	3,751	5,000	10,559
Receivables from Non-Exchange Transactions	100,134	80,000	93,530
	<u>103,885</u>	<u>85,000</u>	<u>104,089</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,842	2,000	2,792
	<u>1,842</u>	<u>2,000</u>	<u>2,792</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	340,000	270,000	290,000
	<u>340,000</u>	<u>270,000</u>	<u>290,000</u>
The Fordham Trust			
Non-current Asset			
Long-term Bank Deposits - The Fordham Trust	57,945	58,000	57,552
Total Investments	<u>57,945</u>	<u>58,000</u>	<u>57,552</u>

During 2007, the School was bequeathed \$50,000 from the Estate of Nita Althea Parke, to be called "The Fordham Trust" as per the terms of the bequest. The funds are to be invested, and 25% of the interest returned to the trust each year. The school is able to use 75% of the interest for whatever project the school chooses.

If the school is wound up within 20 years of the date of the original bequest, the legacy (principal plus compounded interest) is to be paid to World Vision of New Zealand.

These funds are invested until 14 December 2021, but as they have restricted use they do not meet the terms of Cash or Cash Equivalents.

In September 2011, the Board of Trustees requested World Vision to rescind the clause in this bequest, and allow the Board of Trustees full access to the funds. World Vision denied their request.

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	36,679	49,446	(10,090)	-	(9,598)	66,437
Information and Communication Technology	14,428	4,533	(1,345)	-	(9,417)	8,199
Leased Assets	31,735	43,341	-	-	(15,563)	59,513
Library Resources	1,698	2,806	-	-	(897)	3,607
Balance at 31 December 2020	84,540	100,126	(11,435)	-	(35,475)	137,756

The net carrying value of ICT equipment (Laptops) held under a finance lease in the ICT category is \$3,572 (2019: \$10,640)

The net carrying value of Furniture and Equipment (Photocopiers) held under a finance lease in the Furniture and Equipment category is \$0,00 (2019: \$9,286)

The net carrying value of equipment (Laptops and Photocopiers) held under a finance lease in the Leased Assets category is \$59,513 (2019: \$31,735)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Furniture and Equipment	422,397	(355,960)	66,437
Information and Communication Technology	99,675	(91,476)	8,199
Leased Assets	82,532	(23,019)	59,513
Library Resources	34,401	(30,794)	3,607
Balance at 31 December 2020	639,005	(501,249)	137,756

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	34,898	18,429	-	-	(16,648)	36,679
Information and Communication Technology	34,041	3,976	(10,718)	-	(12,871)	14,428
Leased Assets	-	39,191	-	-	(7,456)	31,735
Library Resources	2,312	194	-	-	(808)	1,698
Balance at 31 December 2019	71,251	61,790	(10,718)	-	(37,783)	84,540

The net carrying value of ICT equipment (Laptops) held under a finance lease in the ICT category is \$10,640 (2018: \$20,589)

The net carrying value of Furniture and Equipment (Photocopiers) held under a finance lease in the Furniture and Equipment category is \$9,286 (2018: \$17,509)

The net carrying value of equipment (Laptops) held under a finance lease in the Lease category is \$31,735 (2018: \$nil)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	433,040	(396,361)	36,679
Information and Communication Technology	123,701	(109,273)	14,428
Leased Assets	39,191	(7,456)	31,735
Library Resources	31,595	(29,897)	1,698
Balance at 31 December 2019	627,527	(542,987)	84,540

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	7,071	10,000	11,872
Accruals	8,972	8,645	10,507
Employee Entitlements - Salaries	100,134	80,000	77,830
Employee Entitlements - Leave Accrual	659	1,000	1,850
	116,836	99,645	102,059
Payables for Exchange Transactions	116,836	99,645	102,059
	116,836	99,645	102,059

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Te Puawaitanga Camp and Treehouse Project	31,002	-	28,147
	31,002	-	28,147

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	149,743	149,743	143,383
Increase/ (decrease) to the Provision During the Year	17,672	10,000	19,995
Use of the Provision During the Year	-	(78,011)	(13,635)
Adjustment to Provision	(30,280)	-	-
Provision at the End of the Year	137,135	81,732	149,743
Cyclical Maintenance - Current	31,932	30,429	78,011
Cyclical Maintenance - Term	105,203	51,303	71,732
	137,135	81,732	149,743

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	24,185	30,000	29,090
Later than One Year and no Later than Five Years	33,371	22,000	23,476
	<u>57,556</u>	<u>52,000</u>	<u>52,566</u>

17. Bequest - The Fordham Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf The Fordham Trust - Non-current See note 11	57,945	58,000	57,552
	<u>57,945</u>	<u>58,000</u>	<u>57,552</u>

18. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Library Repair	<i>completed</i>	(48,909)	65,438	(19,674)	3,145	-
Electrical Upgrade	<i>in progress</i>	(932)	2,432	-	-	1,500
Drainage Upgrade	<i>in progress</i>	1,732	-	(2,340)	-	(608)
Fire Damage	<i>in progress</i>	(12,883)	-	-	-	(12,883)
Mould Decontamination	<i>completed</i>	(3,745)	-	-	3,745	-
Rata Block	<i>in progress</i>	-	52,675	(2,850)	-	49,825
Totals		<u>(64,737)</u>	<u>120,545</u>	<u>(24,864)</u>	<u>6,890</u>	<u>37,834</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	51,325
Funds Due from the Ministry of Education	13,491
	<u>37,834</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Library Repair	<i>in progress</i>	(91,938)	304,917	(261,888)	-	(48,909)
Electrical Upgrade	<i>in progress</i>	(932)	-	-	-	(932)
Drainage Upgrade	<i>in progress</i>	9,996	-	(8,264)	-	1,732
Fire Damage	<i>in progress</i>	(12,883)	-	-	-	(12,883)
Mould Decontamination	<i>in progress</i>	-	-	(3,745)	-	(3,745)
Totals		<u>(95,757)</u>	<u>304,917</u>	<u>(273,897)</u>	<u>-</u>	<u>(64,737)</u>

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.

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	4,165	3,390
Full-time equivalent members	0.19	0.18
<i>Leadership Team</i>		
Remuneration	332,816	326,179
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>336,981</u>	<u>329,569</u>
Total full-time equivalent personnel	<u>3.19</u>	<u>3.18</u>

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 1

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	140-150	125-135
Benefits and Other Emoluments	0-10	0-10
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
0	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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	-	-

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) \$469,227 for the library repair and redevelopment to be completed in 2020. The Ministry of Education will fund approx \$431,227 and the BOT will fund \$38,000, which has been expensed to repairs and maintenance in 2019 per auditors request. This project has completed, the BOT contribution was \$41,145.

(b) \$32,285 contract for Site Drainage Upgrade as agent for the Ministry of Education has been entered into. This project is fully funded by the Ministry and \$29,056 has been received of which \$29,664 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$24,324 contract for Electrical Upgrade as agent for the Ministry of Education has been entered into. This project is fully funded by the Ministry and \$21,891 has been received of which \$22,823 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) \$57,675 contract for Fire Reinstatement Pupils Toilets as agent for the Ministry of Education has been entered into. This project is fully funded by the Ministry and \$45,750 has been received of which \$58,633 has been spent on the project to balance date. This project has been approved by the Ministry and

(e) \$58,390 contract for Water damage to toilets/lobby reinstatement as agent for the Ministry of Education has been entered into. This project is fully funded by the Ministry and \$52,675 has been received of which \$2,850 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$583,511)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

- (a) operating lease of a EFTPOS Machine;
- (b) operating lease of a Bellminder Machine;

	2020 Actual \$	2019 Actual \$
No later than One Year	1,262	1,043
	<u>1,262</u>	<u>1,043</u>

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	257,522	151,845	141,782
Receivables	103,885	85,000	104,089
Investments - Term Deposits	397,945	328,000	347,552
Total Financial assets measured at amortised cost	<u>759,352</u>	<u>564,845</u>	<u>593,423</u>

Financial liabilities measured at amortised cost

Payables	116,836	99,645	102,059
Finance Leases	65,134	52,000	55,216
Total Financial Liabilities Measured at Amortised Cost	<u>181,970</u>	<u>151,645</u>	<u>157,275</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. Expenses previously classified as Locally Raised Funds costs have been moved to Curricular.

Analysis of Variance Reporting MATHS 2020



School Name:	Birkdale Primary School	School Number:	1230
---------------------	-------------------------	-----------------------	------

Strategic Aim:

- Learning:** Learning is extended 'from their reach to beyond' increasing success and raising student achievement for all
- Environment:** enabling and empowering students within a safe and caring environment
- Partnerships:** Enriching partnerships between home, school and local community raising student achievement

Annual Aim: To accelerate progress of students performing below expectation in **MATHS**

Target: Annual Target 2020 **MATHS English Medium Targets: (Where do we want to be?)**

MATHS: (English Medium) 2020 cohorts

- any students who are *Cusp (verging on At), Below or Well below*
- Pasifika, Maori, ESOL and LSN** students
- All students new to school December 2019 to December 2020:

Baseline Data: 2019 This table is directly from the end of 2019 student achievement data (all students -**UNCLEAN**).

MATHS (2019)	Well Below		Below		At		Above		Total At or Above
	No	%	No	%	No	%	No	%	
Yr 2 Students	1	3%	9	31%	14	48%	5	17%	29 65% (19)
Yr 3 Students	5	11%	3	7%	34	76%	3	7%	45 83% (37)
Yr 4 Students	4	13%	3	9%	21	66%	4	13%	32 79% (25)
Yr 5 Students	4	12%	5	15%	18	55%	6	18%	33 73% (24)
Yr 6 Students	2	7%	3	10%	14	17%	11	37%	30 54% (25)
Māori	6	14%	6	14%	32	73%			44 73% (32)
Pacific Peoples	1	3%	9	27%	21	64%	2	6%	33 70% (23)

MATHS Comparative achievement data 2019 to 2020 – CLEAN data (Well Below, Below, Cusp) at end of 2020)						
MATHS		Well below	Below	At	Above	Shift in achievement
						WB / B
Yr 1 (6) now as Yr 2 (6)	End 2019		100% (6)			100% (6)
	End 2020		50% (3)	50% (3)		50% (3)
MATHS		Well below	Below	At	Above	Shift in achievement
Yr 2 (10) now as Yr 3 (10)	End 2019	10% (1)	80% (8)	10% (1)		90% (9)
	End 2020	10% (1)	30% (3)	60% (6)		40% (4)
MATHS		Well below	Below	At	Above	Shift in achievement
Yr 3 (11) now as Yr 4 (11)	End 2019	55% (6)	36% (4)	9% (1)		91% (10)
	End 2020	9% (1)	45% (5)	45% (5)		54% (6)

2020
Outcomes
What
happened?

MATHS Comparative achievement data 2019 to 2020 – CLEAN data (ALL Years 4-6 achieving NZC expectations at end of 2020)						
MATHS		Well below	Below	At	Above	Shift in achievement
						WB / B
Yr 4 (11) now as Yr 5 (11)	End 2019	27% (3)	55% (6)	18% (2)		82% (9)
	End 2020	19% (2)	36% (4)	36% (4)	9% (1)	55% (6)
MATHS		Well below	Below	At	Above	Shift in achievement
Yr 5 (11) now as Yr 6 (11)	End 2019	36% (4)	45% (5)	18% (2)		81% (9)
	End 2020	27% (3)	36% (4)	27% (3)	9% (1)	63% (7)

MATHS Comparative achievement data 2019 to 2020 – CLEAN data (ALL Māori & Pacific achieving NZC expectations end 2020)						
MATHS		Well below	Below	At	Above	Shift in achievement
						WB / B
Māori (35)	End 2019	9% (3)	14% (5)	77% (27)		23% (8)
	End 2020	9% (3)	26% (9)	54% (19)	11% (4)	35% (12)
MATHS		Well below	Below	At	Above	Shift in achievement
Pacific Peoples (22)	End 2019		32% (7)	64% (14)	5% (1)	32% (7)
	End 2020		14% (3)	68% (15)	18% (4)	14% (3)

2020
Outcomes
What
happened?

Overall: shifts between and within expected NZC levels – MATHS ALL STUDENTS 2020 <i>CLEAN data</i>					
ALL Comparative students Progress end 2019 to end 2020	Regression between expected NZC levels	Progress within and between expected NZC levels	Accelerated Progress between expected NZC levels	Extreme Acceleration between expected NZC levels	
Year 2 (18)	11% (2)	61% (11)	5% (28)	NIL	
Year 3 (23)	4% (1)	70% (16)	26% (6)	NIL	
Year 4 (39)	21% (8)	41% (19)	31% (12)	NIL	
Year 5 (29)	14% (4)	55% (16)	31% (9)	NIL	
Year 6 (29)	7% (2)	72% (21)	20% (6)	NIL	
Overall: shifts between and within expected NZC levels – MATHS 2020 <i>(for those achieving WB or B expected NZC levels) CLEAN data</i>					
	Regression between expected NZC levels	Progress within and between expected NZC levels	Accelerated Progress between expected NZC levels	Overall shifts within and between levels	
ALL (31)		42% (13)	58% (18)	WB – WB 23% (7) WB – B 16% (5)	B – B 19% (6) B – AT 42% (13)
Māori (8)		63% (5)	37% (3)	WB – WB 37% (3)	B – B 25% (2) B – AT 38% (3)
Pasifika (7)		29% (2)	71% (5)		B – B 29% (2) B – AT 71% (5)

Actions <i>What did we do?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>RTL B support</u> Some classes struggled with a combination of behaviour and low achievement for target students in maths. RTL B supported these classes by working with teachers to create new resources / activities as well developing new approaches to maths teaching that is more engaging for these students.</p> <p><u>Increased focus on strand teaching:</u> This year the maths team led a school wide approach to strand to ensure everyone understood the expectations and were supported in their pedagogy. This included some model lessons, creating moderated tasks and sourcing teaching material. Teachers commented that they felt more confident and better able to integrate their strand teaching into other parts of maths and across the wider curriculum.</p> <p><u>POFs (Puzzles of Practice) meetings:</u> Many teachers acknowledged the POPs meetings as being beneficial to help them in meeting the needs of their target students. Teachers were able to share the areas they were struggling in and gain ideas and support form colleagues.</p> <p><u>Technology:</u> Through our digital PD teachers were exposed to a rich variety of digital tasks that were engaging and could be adapted to meet the needs of all students regardless of ability.</p> <p><u>Continuation of last year's PD:</u> Teachers continued to use both mixed and fixed ability groups at different times throughout the year. They also continued to explore and use the maths equipment that was purchased last year.</p> <p><u>ESOL</u> Having a focus on maths language in some ESOL lessons has been a real positive for some students who are capable in maths but held back by their lack of understanding of technical maths language</p>	<p>In the junior school, the frequent transitions between classes were noted as being particularly tough in maths. This is due to the sharing and group work that is a cornerstone of maths teaching, each time children come and go from a class it takes time to re-establish the sharing culture and expectations.</p> <p>The large spectrum of ability within a class was a challenge for many teachers this year. Teachers see the need for mixed ability groups but can struggle to provide meaningful engaging work for all students in these groups.</p> <p>Covid was especially detrimental to maths teaching. Many students who engaged in maths tasks at home came back having experienced only using algorithms to solve all problems. It was also very hard to reestablish the sharing culture and maths routines after each lockdown.</p> <p>The lack of basic facts knowledge continues to be problematic for many students in our school. Teachers have tried a variety of techniques to improve these basic facts with varying levels of success. The struggle some teachers are still exploring in this area is how to maintain what has been taught in one domain as the class moves onto another.</p> <p>Time to make resources is seen as a detrimental factor especially in the junior school. Teachers find some great resources on teacher sharing websites and sites like NZ maths but struggle to find the time to create the resources required to complete these lessons. This is also true in strand learning where some teachers have found it difficult to get the resources they need as they cannot be found or are being used by another class.</p> <p>The lack of coteaching this year was recognised by many teachers as being detrimental, many teachers felt that co teaching combined with our POPs meetings was a big factor in positive pedagogical shifts last year. Teachers acknowledged that the planned co teaching times were impacted by lockdown and level 2.</p>	<p>Considering our approach to transitions in the junior school could make it possible to not have quite as many movements for children in their first three years at our school. This would help with a consistent approach to the development and sustainability of our learning environments.</p> <p>Providing more opportunities for teachers to co plan and co teach would help meet a variety of needs within our school. It would help with teachers finding ways to provide meaningful mixed ability group lessons even when they have a large spectrum of ability. it would also help teachers to explore different ways of developing basic facts knowledge.</p> <p>Continuing to have a school-wide approach to strand teaching will be vital next year, we have made a good start this year in creating a solid foundation in this area. Next year we will look to develop more opportunities for teachers to integrate strand across more of the curriculum. Strand has been acknowledged as being some of the best lessons for engaging students and getting hands on in maths teaching.</p> <p>The year 4 cohort continues to be concerning in their lack of achievement, next year will require a big effort from teachers of year 5 students to engage them and help them develop into being part-whole thinkers.</p>

Analysis of Variance Reporting READING 2020



School Name:	Birkdale Primary School	School Number:	1230
---------------------	-------------------------	-----------------------	------

Strategic Aim:

- Learning:** Learning is extended 'from their reach to beyond' increasing success and raising student achievement for all
- Environment:** enabling and empowering students within a safe and caring environment
- Partnerships:** Enriching partnerships between home, school and local community raising student achievement

Annual Aim: To accelerate progress of students performing below expectation in **READING**

Target:

Annual Target 2020 READING English Medium Targets: (Where do we want to be?)

READING: (English Medium) 2020 cohorts

- any students who are *Cusp (verging on At), Below or Well below*
- Pasifika, Maori, ESOL and LSN students
- All students new to school December 2019 to December 2020:

Baseline Data: 2019

This table is directly from the end of 2019 student achievement data (all students - **UNCLEAN).**

READING (2019)	Well Below		Below		At		Above		Total At or Above	
	No	%	No	%	No	%	No	%		
Yr 2 Students	1	3%	7	24%	4	13%	17	59%	29	72% (21)
Yr 3 Students	4	9%	3	7%	22	49%	16	36%	45	84% (38)
Yr 4 Students	2	6%	0	%	24	75%	6	19%	32	94% (30)
Yr 5 Students	4	12%	1	3%	22	67%	6	18%	33	85% (28)
Yr 6 Students	2	7%	1	3%	17	57%	10	33%	30	90% (27)
Māori	5	11%	5	11%	26	59%	8	18%	44	72% (34)
Pacific Peoples	1	3%	3	9%	20	61%	9	27%	33	88% (29)

2020 Outcome
What
happened?

READING Comparative achievement data 2019 to 2020 – CLEAN data (Well Below, Below, Cusp) Years 2-4 achieving NZC expectations end 2020)						
READING	Well below	Below	At	Above	Shift in achievement	WB / B At / Ab
Yr 1 (6) now as Yr 2 (6)		100% (6)			100% (6)	100% (6)
		67% (4)	33% (2)		67% (4)	33% (2)
READING	Well below	Below	At	Above	Shift in achievement	WB / B At / Ab
Yr 2 (10) now as Yr 3 (10)	10% (1)	60% (6)	10% (1)	20% (2)	70% (7)	30% (3)
	10% (1)	30% (3)	60% (6)		40% (4)	60% (6)
READING	Well below	Below	At	Above	Shift in achievement	WB / B At / Ab
Yr 3 (11) now as Yr 4 (11)	27% (3)	18% (2)	27% (3)	27% (3)	45% (5)	54% (6)
		45% (5)	36% (4)	18% (2)	45% (5)	54% (6)

READING Comparative achievement data 2019 to 2020 – CLEAN data (Well Below, Below, Cusp) Years 2-4 achieving NZC expectations end 2020)						
READING	Well below	Below	At	Above	Shift in achievement	WB / B At / Ab
Yr 4 (11) now as Yr 5 (11)	9% (1)	9% (1)	81% (9)		18% (2)	81% (9)
	9% (1)	18% (2)	64% (7)	9% (1)	27% (3)	73% (8)
READING	Well below	Below	At	Above	Shift in achievement	WB / B At / Ab
Yr 5 (11) now as Yr 6 (11)	36% (4)	9% (1)	55% (6)		45% (5)	55% (6)
	27% (3)	27% (3)	45% (5)		54% (6)	45% (5)

2020 Outcome
What
happened?

Overall COMPARATIVE : shifts between and within expected NZC levels – READING (for those achieving WB or B expected NZC levels)			
CLEAN data			
	Regression between expected NZC levels	Progress within and between expected NZC levels	Accelerated Progress between expected NZC levels
ALL (22)		73% (16)	27% (6)
Māori (6)		83% (5)	17% (1)
Pasifika (2)		50% (1)	50% (1)
		Overall shifts within and between levels	
	WB – WB 23% (5) WB – B 18% (4) B – B 40% (9)	B – AT 18% (4)	
	WB – WB 33% (2). B – B 50% (3)	B – AT 17% (1)	
	B – B 50% (1)	B – AT 50% (1)	

READING - ALL COMPARATIVE STUDENTS are represented in the following tables. (CLEAN)

READING Comparative achievement data 2019 to 2020 – CLEAN data (ALL Maori & Pacific achieving NZC expectations end 2020)					
READING	Well below	Below	At	Above	Shift in achievement
					WB / B At / Ab
Māori (35)					
End 2019	6% (2)	11% (4)	63% (22)	20% (7)	17% (6) 83% (29)
End 2020	6% (2)	14% (5)	71% (25)	9% (3)	20% (7) 80% (28)
READING					
	Well below	Below	At	Above	Shift in achievement
					WB / B At / Ab
Pacific Peoples (22)					
End 2019		9% (2)	64% (14)	27% (6)	9% (2) 91% (20)
End 2020		14% (3)	59% (13)	27% (6)	14% (3) 86% (19)

ALL STUDENTS are represented in the following tables. (CLEAN)

Overall: shifts between and within expected NZC levels – READING CLEAN data					
Comparative students Progress end 2019 to end 2020	Regression between expected NZC levels	Progress within and between expected NZC levels	Accelerated Progress between expected NZC levels	Extreme Acceleration between expected NZC levels	
Year 2 (18)	11% (2)	56% (10)	33% (6)	NIL	
Year 3 (23)	17% (4)	70% (16)	13% (3)	NIL	
Year 4 (39)	18% (7)	69% (27)	13% (5)	NIL	
Year 5 (29)	14% (4)	69% (20)	17% (5)	NIL	
Year 6 (29)	7% (2)	76% (22)	17% (5)	NIL	

2020 Outcome
What happened?

2020 Outcome
What happened?

Actions <i>What did we do?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Inquiry-based reading has made a large difference to the learning and reading of students. Reading for research and understanding has been realised and shine through inquiry work.</p> <p>There have been mixed results from children transitioning between classes i.e. some low achieving students making sizeable shifts due to improved decoding and comprehension skills through more targeted teaching. Buddy reading as well as targeted teaching has assisted comprehension skills through the use of cards to guide questioning and thinking, and to create discussions where qualifying their arguments is important. 'Story online' continues to provide a variety of skills, especially listening skills and critical thinking. Online Sunshine Classics also meant that students were engaged in the reading in class and at home (very useful during lockdown).</p> <p>Where reading is valued at home, students have made accelerated progress. In the seniors, Maori and Pasifika students have mostly made expected progress.</p> <p>The provision of a variety and choice of reading material through the national library, our school library and online material has helped build engagement. Deliberate guided reading continues to be an important pedagogy, especially in the earlier years. Comprehension has been enhanced through greater engagement in the reading through inquiry. Research has made an impact on comprehension skills.</p> <p>Online reading material and hardcopy material worked for many children during the lockdown. The provision of reading pedagogy videos for parents was well received</p>	<p>Covid has interrupted the continuity of reading learning and has lessened the opportunity for sustainable growth. Term 4 has been the only uninterrupted term in the year for progressing reading abilities; teachers have worked with intense commitment to close gaps for our Target Students.</p> <p>This deliberate teaching is evidenced by:</p> <ul style="list-style-type: none"> • Reteaching and lots of opportunities to practice reading for this group • The continued focus on oral language across all classes, having discussions and implementing critical thinking giving reasons, has increased students' ability to hold onto words, build sentences and enhance their experiences. • Amongst the senior students, deliberate teaching and modelling of comprehension skills has made a difference to student learning. Reading to and with students continues to help making connections and understanding the text. • The integration of reading material in inquiry learning has helped with developing reading skills. • Mixed ability grouping continues to be a very valuable practice i.e. encouraging learning from each other and strengthening the concept of ako. • Choices in the reading material and activities continues to help build engagement and a love for reading. Using culturally sensitive and directed material continues to be an important part of the choices that students have available. <p>The Reading Together programme has made a big difference in the achievement of the students whose parents attended this programme. It has provided parents with the tools to assist the children at home with reading.</p> <p>The importance of knowing the learners is part of developing a love for reading. Using culturally centred material is part of this process. Maori students relate particularly well to those texts, where they can experience and relate to the world of Maori.</p>	<p>Continue to build on the critical thinking of students. Online material is now of paramount importance and should be explored more, especially with a view to assisting parents at home with reading with their children.</p> <p>Continue to build on the pedagogy of using mixed groups for all learning areas and integrate reading as part of the inquiry process.</p> <p>Vary reading material e.g. the national library books, school library, school reading books and using online material.</p> <p>Continue to build teachers' knowledge of using online reading stories and material as a means to provide choices for students. Encourage students and teachers to use programmes such as Sunshine Readers, Epic Books etc as ways of providing more choices for engaging students. These can also be used for individual reading programmes.</p> <p>Continue to develop the Reading Together programme and repeat in 2021 with a new group of parents to grow capability of teachers as well as parents and students.</p> <p>As part of PLD involve more teachers in the Reading Together programme to build an understanding and knowledge of what students are challenged by in reading.</p> <p>Continue to strengthen the use of oral language as a valuable tool in building student awareness and ability before reading, deliberately linking reading to writing and read across all curriculum areas in the school.</p> <p>Regular ESOL classes have engaged the students are engaged; and contact between the teachers has insured that the ESOL teacher supports the work that is done in the classroom.</p>
<p>Phonics continues to be a valuable asset especially in the younger students; fun phonics is imperative to growing engagement. Using facilities such as seesaw, has helped with providing parents with information and ideas.</p>		



Analysis of Variance Reporting PANGARAU 2020



School Name:	Birkdale Primary School	School Number:	1230
---------------------	-------------------------	-----------------------	------

Strategic Aim:	<p>1. Learning: Learning is extended 'from their reach to beyond' increasing success and raising student achievement for all</p> <p>3. Partnerships: Enriching partnerships between home, school and local community raising student achievement</p>
Annual Aim:	To accelerate progress of students performing below expectation in reading
Target:	<p>Annual Target 2019 PANGARAU Targets: (Where do we want to be?) All students who are achieving against TMoA expectations</p> <ol style="list-style-type: none"> 1. ALL students 2. LSN students

This table is directly from the end of 2019 student achievement data (all students **UNCLEAN).**

Pangarau (2019)	Well Below		Below		At		Above		Total At and Above
	No	%	No	%	No	%	No	%	
Yr 1 Students			10	83%	2	17%	12	100% (12)	
Yr 2 Students	1	12%	6	75%	1	12%	8	87% (7)	
Yr 3 Students			2	50%	2	50%	4	100% (6)	
Yr 4 Students	1	20%	2	40%	2	40%	5	80% (4)	
Yr 5 Students			2	75%	6	75%	8	75% (6)	
							37		

Baseline Data:

		Pangarau Comparative achievement data 2018 to 2019 – CLEAN data (ALL students achieving TMOA expectations at end of 2020)					Pangarau Comparative achievement data 2018 to 2019 – CLEAN data (ALL students achieving TMOA expectations at end of 2020)						
		Well below	Below	At	Above	Shift in achievement WB / B	At / Ab	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab
2019 Outcomes What happened?	Yr 1 after 2 yrs in immersion (11)			64% (7)	36% (4)	100% (11)							
	End 2018												
	End 2019		27% (3)	73% (8)		27% (3)	73% (8)						
	Pangarau	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab
	Yr 2 after 3 yrs in immersion(5)			80% (4)	20% (1)	100% (4)							
	End 2018												
	End 2019			100% (5)		100% (5)							
	Pangarau	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab
	Yr 3 after 4 yrs in immersion(4)			25% (1)	73% (3)	100% (0)							
	End 2018												
	End 2019		25% (1)	25% (1)	50% (2)	25% (1)	75% (3)						

2019 Outcomes What happened?		Reasons for the variance Why did it happen?		Evaluation Where to next?	
<ul style="list-style-type: none"> Whole class/flexi grouping for strand mostly and number fixed ability grouping with independent or buddy follow up tasks. More of a focus on strand this year alongside number. Flexible with the strand kaupapa and what fitted the inquiry of the time. The use of materials and resources to help guide the learning. Online learning games this year prodigy etc. Through problem solving activities students have been able to use new strategies to help them solve more difficult problems. 	<ul style="list-style-type: none"> With a focus on oral language and wellbeing this year we have found that pangarau has been less of a focus. We continued to incorporate a pangarau programme with outcomes but with more of a focus on Te Reo Pangarau. Including number identification into the learning through play - adapting resources from Te Poutama Tau. They learned patterns, number identification, using resources e.g. dice, sequencing numbers. Identify what strand would best fit the inquiry of the term and make sure that we have a coverage of all areas. 	<ul style="list-style-type: none"> Mathific - to be used next year from the MLP funding. Teachers continue to seek whānau involvement and reiterate the importance of te reo and regular pangarau practice at home. Continue to provide resources, but engage whānau in regular meetings. Continue to strengthen strand teaching and the appearance of number with strand. Cross grouping in Te Puāwaitanga (term 1 focus on how this might look) Teacher aide time for pangarau (Cosmbrics programme) 			

<ul style="list-style-type: none"> • Pāngarau task board on the digital website focused on the different levels from the pāngarau primary school page. • Teachers sent home individual pāngarau learning work during lockdown. 	<ul style="list-style-type: none"> • Having the kaupae displayed in the classroom so students have a clear expectation of what they needed to achieve. • During the lockdown the students went backwards with their learning (algorithms, the language of pāngarau, less focus during zoom etc)
--	---

Analysis of Variance Reporting WRITING 2020



School Name:	Birkdale Primary School	School Number:	1230
---------------------	-------------------------	-----------------------	------

Strategic Aim:	<ol style="list-style-type: none"> 1. Learning: Learning is extended 'from their reach to beyond' increasing success and raising student achievement for all 2. Environment: enabling and empowering students within a safe and caring environment 3. Partnerships: Enriching partnerships between home, school and local community raising student achievement
Annual Aim:	To accelerate progress of students performing below expectation in WRITING
Target:	<p>Annual Target 2020 WRITING English Medium Targets: (Where do we want to be?)</p> <p>WRITING: (English Medium) 2020 cohorts</p> <ul style="list-style-type: none"> • any students who are <i>Cusp (verging on At), Below or Well below</i> • Pasifika, Maori, ESOL and LSN students • All students new to school December 2019 to December 2020:

Baseline Data: 2019	<p>This table is directly from the end of 2019 student achievement data (all students -UNCLEAN).</p>											
	WRITING (2019)	Well Below		Below		At		Above		Total At or Above		
		No	%	No	%	No	%	No	%	No	%	Total
	Yr 2 Students	1	3%	7	24%	17	59%	4	14%	29	72%	(21)
	Yr 3 Students	6	13%	5	11%	30	67%	4	9%	45	76%	(34)
	Yr 4 Students	1	3%	6	19%	18	56%	7	22%	32	78%	(25)
	Yr 5 Students	6	18%	2	6%	24	73%	1	3%	33	76%	(25)
	Yr 6 Students	2	7%	3	10%	16	53%	9	30%	30	83%	(25)
	Māori	5	11%	8	18%	28	64%	3	7%	44	70%	(31)
	Pacific Peoples	1	3%	6	18%	24	73%	2	6%	33	79%	(26)

ALL COMPARATIVE STUDENTS are represented in the following tables. (CLEAN)

WRITING Comparative achievement data 2019 to 2020 – CLEAN data (ALL Māori & Pacific achieving NZC expectations end 2020)						
WRITING	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab
Māori (35)	9% (3)	17% (6)	66% (23)	9% (3)	26% (9)	75% (26)
End 2019						
End 2020	11% (4)	23% (8)	60% (21)	6% (2)	34% (12)	66% (23)
WRITING	Well below	Below	At	Above	Shift in achievement WB / B	At / Ab
Pacific Peoples (22)						
End 2019		23% (5)	73% (16)	5% (1)	23% (5)	5% (1)
End 2020		18% (4)	68% (15)	14% (3)	18% (4)	82% (18)

ALL STUDENTS are represented in the following tables. (UNCLEAN)

Overall: shifts between and within expected NZC levels – WRITING						UNCLEAN data
Comparative students Progress end 2019 to end 2020	Regression between expected NZC levels	Progress within and between expected NZC levels	Accelerated Progress between expected NZC levels	Extreme Acceleration between expected NZC levels		
Year 2 (18)	6% (1)	78% (14)	17% (3)			NIL
Year 3 (23)	4% (1)	74% (17)	22% (5)			nil
Year 4 (39)	21% (8)	59% (23)	21% (8)			nil
Year 5 (29)	24% (7)	72% (21)	3% (1)			nil
Year 6 (29)		66% (19)	31% (9)			4% (1)

2020 Outcome
What
happened?

2020 Outcome
What
happened?

Actions <i>What did we do?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Increased developments in most children's writing has been noticeable with some being accelerated improvement showing sizeable shifts.</p> <p>Daily deliberate phonics teaching and ability groups along with integrated phonics provided student agency increased decoding, spelling strategies and confidence to write. With the focus being on daily regular, deliberate teaching, writing developments have been increasingly evidenced by improved planning, detail, paragraphing skills, punctuation and use of vocab.</p> <p>Students enjoy a range of resources increasing motivation to be writers. Casey the Caterpillar resource has motivated and provided a strong model for early years literacy learning.</p> <p>Students who do not transition between classes through the year make better sustainable progress.</p> <p>Where there is a deliberate focus on oral language, creative writing and differentiated learning workshops for target students, progress is more noticeable. Free writing time is popular with children have some freedom and ownership over the style of writing they would like to complete. Some have written songs and comics. Content development in the first few years, for those still finding it hard to extend their idea writing, becomes minimal.</p> <p>Children love to produce displays such as mini books, something for the wall or something to share with another. This is a great illustration for parents of student's learning.</p> <p>ESOL learners do well when a trained teacher runs her lessons with them; this teacher has trained the TA's to run next level groups.</p>	<p>Historically writing has been the area where progress is more difficult to sustain; Covid-19 impacted our normal teaching and learning programme causing less sustainable progress. In the Remote Learning phases, writing was the learning area where children were less likely to engage.</p> <p>After returning to onsite learning, teachers noticed:</p> <ul style="list-style-type: none"> it took longer to settle children back into learning, affecting writing results for this year. a noticeable lack of progress by students who were performing below expectation at start of year. Lack of confidence from Target Students in their own ability. Support from home is varied and across the classes. <p>Throughout the crisis, teachers continued to work on developing their own pedagogy, supported through the practice of teacher collaboration. Increasingly, since returning, students are presenting work through various digital applications with motivation for writing noticeably increasing.</p> <ul style="list-style-type: none"> Most writing now is connected to inquiry topics with critical thinking from literacy or listening activities. Deliberate and daily phonics along with ability grouping have built the stronger foundations for literacy (all junior teachers trained). Encouragement to write more by using a success criterion (writing expectations), modelling and pitching to the higher achievers is developing student agency, reflection and transparency as learners. Shared writing provided models of good quality writing for children, improving presentation, content and focus on tasks. Writing displays model openers, conjunctions and 'wow' words, is used by some children once deliberately taught. Phonics for those with literacy difficulties is not taught in Years 4-6 affecting spelling. Spelling of simple words remains poor for some; Good understanding of phonics during lessons is shown, but this is often not transferred by some into their writing. <p>Regular assessment practices have been majorly disrupted this year due to the ongoing alert level changes as the focus times shifted to student wellbeing.</p> <p>Puzzle of Practice (PoPs) sessions continued providing opportunity for teachers to collaborate ideas as challenges to shift progress presented. The process for transitioning junior school children this year, has been interrupted by covid lockdown, resulting in the timing of the transitions causing increased interruption to normal class teaching.</p>	<p>PLD considerations:</p> <ul style="list-style-type: none"> Phonics: Yrs 3-6 teachers in the teaching phonics to support those target students for whom spelling and decoding is challenging. Spellbound programme support sought from RTLB for Years 3-6. This may well support Essential Spelling words, proof reading and editing ESOL progressions PLD workshop sessions for teachers. Discovery learning programme is positioned well for 2021. This may need further resourcing. Revisit across all year levels the writing progressions as a planning, measuring and reporting tool. writing clinics for teachers using AKO within staff i.e. punctuation methods; descriptive language, connective language and paragraphs, reading exemplars to facilitate deconstructing texts for examples of writing. <p>Consider with further research re device use for those students struggling with foundational literacy skills and increasing literacy gaps.</p> <p>Strengthen practices such as:</p> <ul style="list-style-type: none"> deliberate teaching of oral language/ whole class/buddy groups/mixed ability groups etc. Student led response to inquiry presentations Development of clear writing goals i.e. achievable and differentiated for learning covering writing genres well, proof reading, editing and punctuation. Displaying learning i.e. writing exemplars on the wall in 2021 as a learning and tracking tool. <p>Connecting literacy – oral language to reading to writing:</p> <ul style="list-style-type: none"> Oral language being a priority exemplar texts to bring reading into writing. Drama, music, arts to help build vocab, experience and enthusiasm.

Analysis of Variance Reporting Te Reo Matatini 2020

Te Puāwaitanga



School Name:	Birkdale Primary School
School Number:	1230

Strategic Aim:	1. Learning: Learning is extended 'from their reach to beyond' increasing success and raising student achievement for all 3. Partnerships: Enriching partnerships between home, school and local community raising student achievement		
Annual Aim:	To accelerate progress of students performing below expectation in Pānui, Tuhiuhi and Kōrero-Te Reo Matatini		
Target:	Annual Target 2020 Te Reo Matatini Targets: (Where do we want to be?) The following targeted students who are achieving 'just 'At' or manawa aki or manawa taki expectations will have made more than one year's progress moving towards achieving below or at expectations		
	Pānui <ul style="list-style-type: none"> 'Just 'At' and manawa aki or manawa taki LSN students 	Tuhiuhi <ul style="list-style-type: none"> 'Just 'At' and manawa aki or manawa taki LSN students 	Kōrero <ul style="list-style-type: none"> 'Just 'At' and manawa aki or manawa taki LSN students

The following tables are directly from the end of 2019 student achievement data (any 'just 'At' or manawa aki or manawa taki) UNCLEAN PĀNUI -

Panui (2019)	Well Below (taki)		Below (aki)		Just At (ora)		Above (toa)		Total At /Above	
	No	%	No	%	No	%	No	%		
Yr 1					2	100 %			2	100 % (2)
Yr 2	1	14%	1	14%	5	71%			7	71% (5)
Yr 3					3	100%			3	100% (3)
Yr 4					2	100%			2	100% (2)
Yr 5					2	100%			2	100% (2)
									16	
42% of all Te Puāwaitanga students are target students	1	3%	1	3%	14	38%			16/37	

UNCLEAN TUHITUHI -

Tuhituhi (2018)	Well Below (taki)		Below (aki)		Just At (ora)		Above (toa)		Total	Total At /Above
	No	%	No	%	No	%	No	%		
Yr 1			6	100%					6	100% (6)
Yr 2	1	14%	1	14%	5	71%			7	71% (7)
Yr 3					4	100%			4	100% (4)
Yr 4			3	100%					3	nil
Yr 5			1	50%	1	50%			2	50% (1)
60% of targets against ALL students	1	3%	11	30%	10	27%			22/37	

2019
Baseline
Data:

UNCLEAN KÖRERO -

Well Below (taki)	Below (aki)		Just At (ora)		Above (toa)		Well Below (taki)		Total	Total At /Above
	No	%	No	%	No	%	No	%		
Yr 1										nil
Yr 2			1	12%	7	88%			8	88% (8)
Yr 3			4	100%					4	100% (4)
Yr 4					3	100%			3	100% (3)
Yr 5			2	33%	4	67%			6	67% (4)
21% of targets against ALL students			7	17%	14	34%			21/41	

2019
Baseline
Data:

**2020
Outcomes
What
happened?**

Pānui Comparative achievement data 2019 to 20120– CLEAN data ALL (28) students in 2019 TMOA achieving expectations at end of 2020)						
	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 1 (11)	End 2019		91% (10)	9% (1)	100% (11)	
after 2 yrs in immersion	End 2020	9% (1)	91% (10)		91% (10)	100% (11)
Pānui	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 2 (5)	End 2019		80% (4)	20% (1)	100% (5)	
after 3 yrs in immersion	End 2020		87% (3)	13% (2)	100% (5)	
Pānui	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 3 (4)	End 2019		50% (2)	50% (2)	100% (4)	
after 4 yrs in immersion	End 2020	50% (2)		50% (2)	50% (2)	100% (4)
Pānui	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 4 (4)	End 2019		50% (2)	50% (2)	100% (5)	
after 5 yrs in immersion	End 2020	25% (1)	75% (3)		75% (4)	100% (5)
Pānui	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 5 (4)	End 2019		100% (4)		100% (4)	
after 6 yrs in immersion	End 2020		100% (4)		100% (4)	

Tuhituhi Comparative achievement data 2019 to 2020 – CLEAN data ALL (28) students in 2019 TMOA achieving expectations at end of 2020)						
	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 1 (11)	End 2019		91% (10)	9% (1)	100% (11)	
after 2 yrs in immersion	End 2020	18% (2)	73% (8)	9% (1)	82% (9)	100% (11)
Tuhituhi	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 2 (5)	End 2019		80% (4)	20% (1)	100% (5)	
after 3 yrs in immersion	End 2020		80% (4)	20% (1)	100% (5)	
Tuhituhi	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 3 (4)	End 2019		50% (2)	50% (2)	50% (2)	
after 4 yrs in immersion	End 2020	50% (2)		50% (2)	50% (2)	50% (2)
Tuhituhi	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 4 (4)	End 2019		50% (2)	50% (2)	50% (2)	
after 5 yrs in immersion	End 2020	50% (2)	25% (1)	25% (1)	50% (2)	50% (2)
Tuhituhi	Well below	Below	At	Above	Shift in achievement WB / B AI / Ab	
Yr 5 (4)	End 2019		75% (3)		75% (3)	
after 6 yrs in immersion	End 2020	25% (1)	75% (3)		75% (3)	75% (3)

Kōrero Comparative achievement data 2019 to 2020 – CLEAN data (ALL students in 2019 TMOA achieving expectations at end of 2020)						
	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
Yr 1 (11)			36% (4)	64% (7)	100% (11)	100% (11)
End 2019						
End 2020	18% (2)		82% (9)		18% (2)	82% (9)
after 2 yrs in immersion						
Kōrero	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
Yr 2 (5)			80% (4)	20% (1)	100% (5)	100% (5)
End 2019						
End 2020			80% (4)	20% (1)	100% (5)	100% (5)
after 3 yrs in immersion						
Kōrero	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
Yr 3 (4)						
End 2019		50% (2)		50% (2)	50% (2)	50% (2)
End 2020		50% (2)		50% (2)	50% (2)	50% (2)
after 4 yrs in immersion						

Kōrero Comparative achievement data 2019 to 2020 – CLEAN data (ALL students in 2019 TMOA achieving expectations at end of 2020)						
	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
Yr 4			100% (4)		100% (4)	100% (4)
End 2019						
End 2020			100% (4)		100% (4)	100% (4)
after 5 yrs in immersion						
Kōrero	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
Yr 5 (4)			50% (2)		50% (2)	50% (2)
End 2019						
End 2020			100% (4)		100% (4)	100% (4)
after 6 yrs in immersion						

Panui Comparative – 2019						
	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
ALL (28) comparative students			78% (22)	21% (6)	100% (24)	100% (24)
End 2018						
End 2019	18% (5)		71% (20)	11% (3)	18% (5)	82% (23)

Tuhituhi Comparative – 2019						
	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
ALL (28) comparative students			75% (21)	15% (4)	11% (3)	90% (25)
End 2018		11% (3)				
End 2019	28% (8)		57% (16)	14% (4)	28% (8)	71% (20)

Kōrero Comparative – 2020						
	Well below	Below	At	Above	Shift in achievement WB / B	Shift in achievement At / Ab
ALL (28) comparative students			50% (14)	36% (10)	14% (4)	86% (24)
End 2019		14% (4)				
End 2020	14% (4)		75% (21)	11% (3)	14% (4)	86% (24)

Actions <i>What did we do?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Panui: Kaiako encouraged students to pick books that interested them, including books at the right level for them - students didn't particularly follow these instructions. Follow up activities through book creators. Exposing taura to new waiata, moteatea - this has helped to develop new kupu/language. Pānui and Tuhituhi groups were the same students, the choice of book was from the previous kaupapa - teacher chosen through whatever the kaupapa inquiry was at the time. Cross curricular - for example mahi toi (drawing anga) then that moved into the pukapuka for the week (kohikohi anga). The use of Te Huinga Raukura resources. Relating books to the discovery learning kaupapa.</p> <p>Tuhituhi: Comparing mixed ability and fixed ability, felt that fixed ability worked better when writing. This was due to some of the more capable students struggling to support the students that aren't as capable. Students enjoy writing comic books, drawing pictures and using kupu to explain their drawings/stories.</p> <p>Kōrero: Exposing students to new waiata, which included new vocab and kupu. Kaiako speaks Te Reo Māori and encourages students to speak, without teacher prompting students would often speak english. Mihi and karakia etc.</p> <p>Integrated Literacy:</p> <ul style="list-style-type: none"> Strengthened relationships and whānau engagement through seesaw, email, facebook etc National Library books & Library time wasn't valuable for literacy due to the lack of Te Reo Māori resources. Whānau hui and learning conversations in term 3 & 4. 	<p>Panui: For some students this was the main focus during lockdown as the resources were more readily available. Discussions with students around kupu hou and comprehension, some parents assumed that if students couldn't identify kupu then the strategies couldn't read but they were made aware that reading strategies come in many different forms including decoding, comprehending pictures etc. Fixed ability grouping worked with one of classes and helped with confidence and feeling comfortable to express thoughts, opinions and ideas within groups. 1 student has improved in his reading due to teacher prompting to stay on task and follow instructions.</p> <p>Tuhituhi: Students that have been identified as having support at home with Te Reo Māori have shown the greatest improvement with tuhituhi. 1 student has not shifted due to the lack of Te Reo Māori in the home. Students have been identified as being receptive rather than productive and this could be a reason why they are lacking in tuhituhi. Teachers have been using as many opportunities to encourage students to use Te Reo Māori. 1 student has been identified as being reluctant due to confidence and feeling 'not māori enough' and so the teacher has changed her approach to cater to the needs of these students.</p> <p>Kōrero: Our students are still very reluctant to speak Te Reo Māori. Engaging in Te Reo Māori and Kaupapa Māori could be a challenge and the lack of interest to do so could be a reason for not meeting curriculum expectations. 1 new student lacks confidence to converse in Te Reo Māori however his understanding and ability to follow instructions has improved. 3 students in Māhoe have improved basic reo but are still reluctant to read and write in Te Reo Māori due to lack of confidence.</p> <p>Integrated Literacy:</p> <ul style="list-style-type: none"> Some learners were late starters, begun Te Puāwaitanga with little to no reo or have returned to Te Puāwaitanga from a mainstream setting, they are now beginning to work towards expectations. 	<ul style="list-style-type: none"> Change of tuhituhi eAstlie - creating our own tuhituhi assessment through the He Manu Tuhituhi document. Discovery learning across the three levels to improve oral language. Teachers must continue to seek whānau involvement and reiterate the importance of reo and regular talking, reading, writing at home. Provide resources, engage with whānau regularly. Strengthen a dialogic culture. Whānau survey - continue to keep whānau involved with kaupapa (localised curriculum etc) Identifying a Māori speaking teacher aide to support in Te Puāwaitanga. Look at identifying one curriculum area for cross grouping across Te Puāwaitanga. Improve the transition process from Kōhanga to Kura and in between classes etc.

- Reluctant writers did not have many other options due to chromebooks and ipads not catering to our Te Reo Māori students.

- Various forms of communication with whānau regarding learning needs and progress.
- Parents have been more connected with the learning this year with the lockdowns through ZOOM, the digital online website and seesaw, but struggled to use the device, had little knowledge or no device.



December 2020 – this sits alongside the Analysis of Variance Reports

Focus area	Tasks as per annual Plan	Outcomes	Evaluation
<p>Kiwisport</p>	<p>To ensure funds are allocated to reflect and support the school's strategic and operational plans</p> <p>And</p> <p>in particular to build teaching capability that enables the development of a responsive learning culture.</p> <p>This includes use of MoE funding to increase student participation in organised sport.</p>	<p>Due to the impact of ongoing COVID-19 level lockdowns our ability to bring in external facilitators has been severely compromised since March 2020. We have had no external professional facilitators this year with the exception of external swimming professionals early in T1.</p> <p>We have involved InnerFit NZ in our integrated learning and have linked this to our PE and in particular in the area of wellbeing into sport and PE development. Staff had PLD to support them in this.</p> <p>We have used our Kiwisports to prepare our children for the interschool sports i.e. rippa rugby, athletics, swimming, cross country. An added focus was on internal coaching support (basketball) and additional practice sessions for swimming and athletics to develop, and prepare our interschool teams.</p> <p>Teachers collaborate in teaching practice and continue to develop skills in sport and physed.</p> <p>Our Year 6 EOTC was postponed in Term 1 and in Term 4 we managed to score two valuable days at MERC and Shakespear Reserve providing a range of physical sport and activities (aquatics, archery, bush walks) which some found challenging but were well supported through the facilitators.</p>	<p>Throughout this year, where alert levels allowed, we continued to provide a range of sporting opportunities for our students. Although it has been very challenging, we knew that physical activity helped with wellbeing which was one of our major challenges throughout the pandemic. The ongoing alert level shifts compromised both student and staff wellbeing.</p> <p>We continue to introduce a variety of sports find ways in which to challenge students in a variety of sporting disciplines.</p> <p>Facing challenges in sport are not dissimilar to those in life, hence the strong focus to help our children to take risks, to fail and to pick themselves up over and over through our integrated approach to PE and Health. It makes a very real difference when facing adversity and uncertainty.</p> <p>Our PE programme has been designed to integrate the skills learned through the opportunities provided. The variety of sporting disciplines through external agencies this year was justifiably problematic but we fully understand that given the roll out of impacts this year.</p>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BIRKDALE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Birkdale Primary School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

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.

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information on pages 19-40 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.



Wayne Monteith
Partner
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand