

BIRKDALE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1230

Principal: Natasha Teinakore

School Address: 10 Salisbury Road
Birkdale
Auckland 0628

School Phone: (09) 483 7767

School Email: office@birkdaleprimary.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Edward Rooney	Presiding Member	Elected	Sept 2025
Nadia Haskell	Presiding Member	Elected	Dec 2022
Natasha Teinakore	Principal ex Officio		
Fiona Kemplen	Parent Representative	Elected	Sept 2025
Nick Roud	Parent Representative	Elected	Sept 2025
Joanna Barr	Parent Representative	Elected	Sept 2025
Kyla Hansell	Parent Representative	Co-opted	Sept 2025
Jet Li	Parent Representative	Elected	Sept 2022
Laurie O'Connor	Staff Representative	Elected	Sept 2025

Accountant / Service Provider:

Top Class Financial Management Services

BIRKDALE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Birkdale Primary School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Edward Rooney
Full Name of Presiding Member

E. Rooney
Signature of Presiding Member

29/5/23
Date:

Natasha Teinakone
Full Name of Principal

N. Teinakone
Signature of Principal

29/5/23
Date:

Birkdale Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,369,793	2,213,484	2,294,585
Locally Raised Funds	3	47,597	46,180	28,713
Interest Income		12,293	3,000	4,465
Total Revenue		2,429,683	2,262,664	2,327,763
Expenses				
Locally Raised Funds	3	33,377	28,330	7,085
Learning Resources	4	1,506,084	1,603,849	1,650,603
Administration	5	183,672	156,676	162,880
Finance		2,151	4,000	3,302
Property	6	607,468	556,302	559,140
Loss on Disposal of Property, Plant and Equipment		5,869	-	3,864
		2,338,621	2,349,157	2,386,874
Net Surplus / (Deficit) for the year		91,062	(86,493)	(59,111)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		91,062	(86,493)	(59,111)

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		392,052	392,052	451,163
Total comprehensive revenue and expense for the year		91,062	(86,493)	(59,111)
Equity at 31 December		483,114	305,559	392,052
Accumulated comprehensive revenue and expense		483,114	305,559	392,052
Reserves		-	-	-
Equity at 31 December		483,114	305,559	392,052

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	585,336	147,736	463,073
Accounts Receivable	8	108,597	101,000	104,902
GST Receivable		8,356	5,000	10,602
Prepayments		1,639	1,000	900
Inventories	9	4,389	4,000	5,064
Investments	10	200,000	200,000	350,000
Funds Receivable for Capital Works Projects	17	5,000	-	11,731
		913,317	458,736	946,272
Current Liabilities				
Accounts Payable	12	125,089	125,932	152,200
Revenue Received in Advance	13	126,917	-	43,001
Provision for Cyclical Maintenance	14	32,369	10,500	15,282
Finance Lease Liability	15	12,967	22,000	18,297
Funds held for Capital Works Projects	17	151,246	-	302,096
		448,588	158,432	530,876
Working Capital Surplus/(Deficit)		464,729	300,304	415,396
Non-current Assets				
Bequest - The Fordham Trust	10	58,356	58,350	58,066
Property, Plant and Equipment	11	150,523	136,898	112,998
		208,879	195,248	171,064
Non-current Liabilities				
Provision for Cyclical Maintenance	14	113,543	111,643	112,143
Finance Lease Liability	15	18,595	20,000	24,199
Bequest - The Fordham Trust	16	58,356	58,350	58,066
		190,494	189,993	194,408
Net Assets		483,114	305,559	392,052
Equity		483,114	305,559	392,052

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		701,710	513,249	623,105
Locally Raised Funds		137,917	49,180	37,158
Goods and Services Tax (net)		2,246	-	(12,503)
Payments to Employees		(390,833)	(343,460)	(429,403)
Payments to Suppliers		(256,324)	(264,894)	(215,987)
Interest Paid		(2,151)	(4,000)	(3,302)
Interest Received		11,794	3,000	4,379
Net cash from/(to) Operating Activities		204,359	(46,925)	3,447
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(77,043)	(17,122)	(11,448)
Purchase of Investments		(290)	(250)	(10,121)
Proceeds from Sale of Investments		150,000	120,000	
Net cash from/(to) Investing Activities		72,667	102,628	(21,569)
Cash flows from Financing Activities				
Finance Lease Payments		(10,934)	(11,701)	(28,979)
Funds Administered on Behalf of Third Parties		(143,829)	250	252,652
Net cash from/(to) Financing Activities		(154,763)	(11,451)	223,673
Net increase/(decrease) in cash and cash equivalents		122,263	44,252	205,551
Cash and cash equivalents at the beginning of the year	7	463,073	103,484	257,522
Cash and cash equivalents at the end of the year	7	585,336	147,736	463,073

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 2022

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

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

k) Accounts Payable

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

l) Employee Entitlements**Short-term employee entitlements**

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

m) Revenue Received in Advance

Revenue received in advance relates to camp fees received from domestic students and fundraising and a grant for a specified purpose where there are unfulfilled obligations for the School to provide services in the future. The income will be recorded as revenue as the obligations are fulfilled.

n) 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.

o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	715,481	522,408	609,246
Teachers' Salaries Grants	1,202,651	1,300,000	1,286,808
Use of Land and Buildings Grants	439,783	391,076	391,076
Other Government Grants	11,878	-	7,455
	<u>2,369,793</u>	<u>2,213,484</u>	<u>2,294,585</u>

The school has opted in to the donations scheme for this year. Total amount received was \$32,850 (2021: \$35,700).

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	5,400	500	5,274
Fees for Extra Curricular Activities	27,554	31,780	5,945
Trading	1,083	400	434
Fundraising & Community Grants	13,560	13,500	17,060
	<u>47,597</u>	<u>46,180</u>	<u>28,713</u>
Expenses			
Extra Curricular Activities Costs	28,509	27,080	5,246
Trading	771	-	798
Fundraising and Community Grant Costs	4,097	1,250	1,041
	<u>33,377</u>	<u>28,330</u>	<u>7,085</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>14,220</u>	<u>17,850</u>	<u>21,628</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	31,015	50,473	21,891
Equipment Repairs	-	-	599
Information and Communication Technology	9,916	12,750	13,939
Library Resources	750	1,150	750
Employee Benefits - Salaries	1,415,738	1,491,800	1,562,281
Staff Development	15,016	12,676	12,460
Depreciation	33,649	35,000	38,683
	<u>1,506,084</u>	<u>1,603,849</u>	<u>1,650,603</u>

Natasha Teinakore, Tumuaki, was a keynote speaker at the Pacifica Principals Study Tour in Rarotonga in 2022. Included in the \$15,016 staff development cost is \$2,833 being flights to Rarotonga plus accommodation for the 5 day Study Tour.

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,932	8,932	8,672
Board Fees	2,965	3,400	4,975
Board Expenses	3,605	7,350	18,385
Communication	3,273	2,200	2,845
Consumables	9,245	10,000	8,262
Operating Lease	439	1,000	878
Other	14,863	15,370	13,941
Employee Benefits - Salaries	128,585	96,474	94,007
Insurance	3,815	4,000	3,415
Service Providers, Contractors and Consultancy	7,950	7,950	7,500
	183,672	156,676	162,880

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	8,297	10,200	8,601
Consultancy and Contract Services	35,435	35,200	35,019
Cyclical Maintenance Provision	18,487	10,000	11,575
Grounds	7,658	10,000	6,778
Heat, Light and Water	20,620	22,500	19,808
Rates	123	140	123
Repairs and Maintenance	3,944	11,000	21,024
Use of Land and Buildings	439,783	391,076	391,076
Security	11,181	10,000	9,832
Employee Benefits - Salaries	61,940	56,186	55,304
	607,468	556,302	559,140

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	585,336	147,736	463,073
Cash and cash equivalents for Statement of Cash Flows	585,336	147,736	463,073

Of the \$585,336 Cash and Cash Equivalents, \$151,246 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables from the Ministry of Education	19,245	-	-
Interest Receivable	1,486	1,000	987
Banking Staffing Underuse	-	-	7,000
Teacher Salaries Grant Receivable	87,866	100,000	96,915
	<u>108,597</u>	<u>101,000</u>	<u>104,902</u>
Receivables from Exchange Transactions	1,486	1,000	987
Receivables from Non-Exchange Transactions	107,111	100,000	103,915
	<u>108,597</u>	<u>101,000</u>	<u>104,902</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	4,389	4,000	5,064
	<u>4,389</u>	<u>4,000</u>	<u>5,064</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	200,000	200,000	350,000
The Fordham Trust			
Non-current Asset			
Long-term Bank Deposits	58,356	58,350	58,066
Total Investments	<u>258,356</u>	<u>258,350</u>	<u>408,066</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 9 December 2023, 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.

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	64,055	29,827	-	-	(9,994)	83,888
Information and Communication Technology	3,634	39,744	-	-	(10,017)	33,361
Leased Assets	40,933	7,472	(5,869)	-	(12,784)	29,752
Library Resources	4,376	-	-	-	(854)	3,522
Balance at 31 December 2022	112,998	77,043	(5,869)	-	(33,649)	150,523

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	351,158	(267,270)	83,888	379,586	(315,531)	64,055
Information and Communication Technology	112,296	(78,935)	33,361	78,942	(75,308)	3,634
Leased Assets	57,154	(27,402)	29,752	88,873	(47,940)	40,933
Library Resources	36,067	(32,545)	3,522	36,067	(31,691)	4,376
Balance at 31 December	556,675	(406,152)	150,523	583,468	(470,470)	112,998

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	15,886	15,000	46,073
Accruals	12,518	8,932	6,172
Employee Entitlements - Salaries	87,866	100,000	96,915
Employee Entitlements - Leave Accrual	8,819	2,000	3,040
	125,089	125,932	152,200
Payables for Exchange Transactions	125,089	125,932	152,200
	125,089	125,932	152,200

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	6,404
Other revenue in Advance	126,917	-	36,597
	126,917	-	43,001

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	127,425	127,425	137,135
Increase to the Provision During the Year	18,487	10,000	11,575
Use of the Provision During the Year	-	(15,282)	(21,285)
Provision at the End of the Year	<u>145,912</u>	<u>122,143</u>	<u>127,425</u>
Cyclical Maintenance - Current	32,369	10,500	15,282
Cyclical Maintenance - Non current	113,543	111,643	112,143
	<u>145,912</u>	<u>122,143</u>	<u>127,425</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on a property expert's knowledge of the school, and has been prepared and reviewed in the last 3 years.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,699	19,000	20,416
Later than One Year and no Later than Five Years	19,844	25,000	26,141
Later than Five Years	(2,981)	(2,000)	(4,061)
	<u>31,562</u>	<u>42,000</u>	<u>42,496</u>
Represented by			
Finance lease liability - Current	12,967	22,000	18,297
Finance lease liability - Non current	18,595	20,000	24,199
	<u>31,562</u>	<u>42,000</u>	<u>42,496</u>

16. Bequest - The Fordham Trust

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of The Fordham Trust - Non-current	58,356	58,350	58,066
See Note 10	<u>58,356</u>	<u>58,350</u>	<u>58,066</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Class 3&4 AMS 229883	<i>Completed</i>	(11,731)	124,524	(112,793)		-
Electrical Upgrade 211383	<i>Completed</i>	1,500	-	(1,500)		-
Water Supply 229885	<i>In Progress</i>	-	45,000	(50,000)		(5,000)
Replace Repitch Roof 229888	<i>Completed</i>	95,300	10,700	(106,000)	-	-
Drainage Project 229884	<i>In Progress</i>	51,747	3,229	(43,892)		11,084
COLA 228670	<i>In Progress</i>	153,549	-	(13,387)		140,162
Totals		290,365	183,453	(327,572)	-	146,246

Represented by:

Funds Held on Behalf of the Ministry of Education	151,246
Funds Receivable from the Ministry of Education	(5,000)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Class 3&4 AMS 229883	<i>In Progress</i>	-	-	(11,731)	-	(11,731)
Electrical Upgrade 211383	<i>In Progress</i>	1,500	-	-	-	1,500
Drainage Upgrade	<i>Completed</i>	(608)	200	-	408	-
Fire Damage 207229	<i>Completed</i>	(12,883)	5,575	-	7,308	-
Replace Repitch Roof 229888	<i>In Progress</i>	-	96,300	(1,000)	-	95,300
Rata Block 226646	<i>Completed</i>	49,825	5,715	(55,522)	(18)	-
Drainage Project 229884	<i>In Progress</i>	-	53,997	(2,250)	-	51,747
COLA 228670	<i>In Progress</i>	-	156,549	(3,000)	-	153,549
Totals		37,834	318,336	(73,503)	7,698	290,365

Represented by:

Funds Held on Behalf of the Ministry of Education	302,096
Funds Receivable from the Ministry of Education	(11,731)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,965	4,975
<i>Leadership Team</i>		
Remuneration	326,915	347,340
Full-time equivalent members	3	3
Total key management personnel remuneration	329,880	352,315

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	-
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

Principal 2

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	140 - 150
Benefits and Other Emoluments	-	0 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	2.00
	1.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$59,997 contract for Site Drainage as agent for the Ministry of Education has been entered into. This project is fully funded by the Ministry and \$57,225 has been received of which \$46,142 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$173,943 contract for Covered Outdoor Learning Area (COLA) as agent for the Ministry of Education has been entered into. This project is fully funded by the Ministry and \$156,549 has been received of which \$16,386 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$50,000 contract for Water Supply Pipework Replacement as agent for the Ministry of Education. The project is fully funded by the Ministry and \$45,000 has been received of which \$50,000 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$616,614)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

(b) operating lease of a Bellminder Machine;

	2022 Actual \$	2021 Actual \$
No later than One Year	1,270	2,138
	<u>1,270</u>	<u>2,138</u>

The total lease payments incurred during the period were \$439 (2021: \$878).

23. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	585,336	147,736	463,073
Receivables	108,597	101,000	104,902
Investments - Term Deposits	258,356	258,350	408,066
Total Financial assets measured at amortised cost	952,289	507,086	976,041

Financial liabilities measured at amortised cost

Payables	125,089	125,932	152,200
Finance Leases	31,562	42,000	42,496
Total Financial Liabilities Measured at Amortised Cost	156,651	167,932	194,696

24. Events After Balance Date

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

2022 KIWISPORT STATEMENT

How Kiwisport funding has been used to increase students' participation in organised sport.	<p><i>Birkdale Primary School received \$2880.69 in Kiwisport funding for 2022. We established a new partnership with Girls Skate NZ. This partnership involved all 200+ students at Birkdale undertaking skateboarding lessons throughout Terms 3 and 4.</i></p> <p><i>The programme connected with a lot of the students as they have tried skateboarding before, but not been able to learn, let alone master, some of the moves they were taught by the Girls Skate NZ coaching team. Being exposed to the Girls Skate NZ team and coaches has opened up interest in pursuing skateboarding as an organised sport - the head coach helps out in coaching the Commonwealth team.</i></p> <p><i>We used all the funding to pay for coaching and extra equipment for skateboarding, ramps, skateboards and safety equipment.</i></p>
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STRATEGIC AIM

1. LEARNING

Strong responsive practice increases success and raises student achievement for all.

ANNUAL GOAL

Raise student achievement; focused on target group identified.

2022 GOAL

Progress in Writing
 2022 Progress = 3 (one half 1/4 year = 1/2 year)

2022 TARGET

Target group: 8 students chosen by teachers from each class. A sample of levels.
 Target group: 8 students chosen by teachers from each class. A sample of levels.
 Target group: 8 students chosen by teachers from each class. A sample of levels.

Data set:

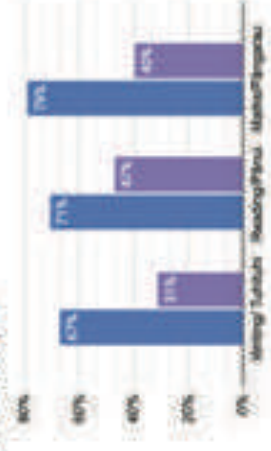
End of Term 3 2022
 Mid-end Term 3 in End of Term 4
 All 8 students made accelerated progress.
 80% of 8 students made accelerated progress.

Target students make 30-30% progress in writing.
 Based on target of 30% progress of 3 students.

2021 BASELINE DATA vs 2022 ACHIEVEMENT | PROGRESS DATA

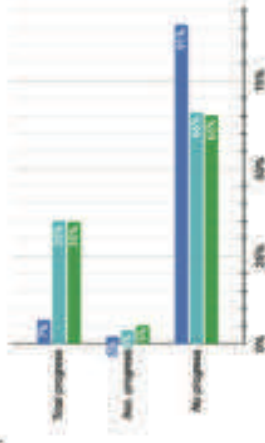
AURAKI DATA

Aauraki Comparison T2 2021 and T4 2022
 Percentage of students who have achieved at or above the typically expected level for their year



Writing Comparison T2, T3 and T4 2022

Percentage of students who have progressed each term in 2022 compared to T2, 2021.



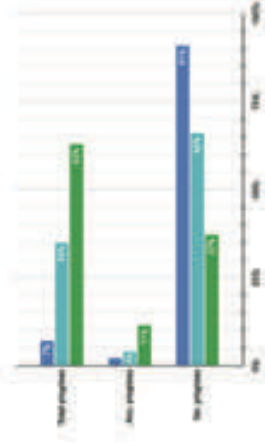
RUMAKI DATA

Rumaki Comparison T2 2021 and T4 2022
 Percentage of students who have achieved at or above the typically expected level for their year



Tuhtuhi Comparison T2, T3 and T4 2022

Percentage of students who have progressed each term in 2022 compared to T2, 2021.



Actions	
Term 1 and 2 <ul style="list-style-type: none"> Created target groups based on students who were tracking below. Make learning plans for target groups. Routine checking of plans and professional development in planning that supports teaching and outcomes for students. Collaborative learning in teams during writing moderations and meetings using writing tools so teachers understand writing knowledge and skills for each level fluently. 	<ul style="list-style-type: none"> Introduce Tools that allow students to take ownership. E.g. maps and self-assessment lists etc. so that teachers and students take ownership of assessment data. Professional Growth Cycle and Coaching: Teachers are aware of their underlying values and beliefs on teaching that may or may not enable or create barriers for learning. Evaluate school culture and identify areas that may enable this to continue so that we are able to reject deficit thinking.
Mid-year Outcomes	
Term 1 and 2 <ul style="list-style-type: none"> At the mid-year review, accelerated progress would be defined as 1 sub-level curriculum by mid-year. See baseline data recorded above - graph 3 and 4: Writing and Tuhihi comparisons T2, blue bar. This was the progress from 2021 to 2022. Our mid year progress indicator was for TG1 and 85% of TG2 students to progress 1 sub-level by T2 or T3, however, with only 12% of students in the school having had acceleration, it seems unlikely that the rest will met this milestone marker, indicating that we are not on track to met our end of year targets. 	
Reasons for the variance	
Term 1 and 2 <ul style="list-style-type: none"> Tension between time pressures to prepare an annual plan before deadline, and the time needed to understand staff capabilities and student data fully, meant that as a new principal I was working on a few assumptions about where I thought students would be. Targets were ambitious. The move away from reliance on summative assessments to level students to ongoing formative assessment and moderation was not factored into annual plans or targets. This has to be done first to build teacher assessment capabilities before acceleration strategies can be implemented effectively. Data validity: although getting better - still affected by changes. Changes to collection of data this year were: <ul style="list-style-type: none"> how assessment data was measured in HERO, How Rumaki recorded assessment data. No data for Rumaki in HERO for 2021. 	<ul style="list-style-type: none"> Change of assessment tools. No means to track percentage of level achieved or progress within a level - either achieved or not. The unexpected disruptions to learning and high absence rates of T1 and 2 (see attendance reports), including high staff absence. Prioritising PD for acceleration couldn't happen: <ul style="list-style-type: none"> Teachers have spent longer than usual having to create conditions conducive to learning first this was evident in emerging reviews reported back to the board. <ul style="list-style-type: none"> prioritising student wellbeing time needing to be spent on social skills and norms within classrooms. SLT have not start acceleration PD, instead: <ul style="list-style-type: none"> Spent TOD / team time developing school culture and social norms to foster productive learning environments and students 'ready to learn'.

Revised T3 and 4 Actions	
<ul style="list-style-type: none"> Developed and began to use a new tracking tool for Writing. The tool allowed tracking of individual indicators down the curriculum levels <u>Example of master writing trackers: Auraki and Rumaki</u> Adjusted target groups - reduced number of students to 6 from every class which was 26% of the roll. Teachers focussed on students who hadn't made progress yet. Groups were chosen with a variety of levels so that we could use them to moderate the rest of the class. 	<ul style="list-style-type: none"> Continued to learn collaboratively in teams during writing moderations and meetings using writing tools so teachers understand writing knowledge and skills for each level fluently. Continued Professional Growth Cycle and Coaching: Teachers are aware of their underlying values and beliefs on teaching that may or may not enable or create barriers for learning. Coaching conversations and PGC reflections by teachers are all recorded in HERO. Birkdale Coaching Model
Outcomes	
We achieved the revised mid-year annual goal of 'Progress in Writing' but did not reach our target. Our target was for the target group to achieve 20-30% progress over the last part of the year.	
AURAKI <ul style="list-style-type: none"> Progress in Writing overall improved 28%, from 7% to 35%. 22% of classes reached the target, with one class 2% off which would have raised this to 33%. All of the classes were Y1-3. <p>Overall, the progress average of Auraki was 11.43%, just under half the target for progress.</p> <p>This implies that the limitations mentioned below may have had an impact, particularly the 2nd limitation of T4 being difficult to accelerate student achievement within. The progress report supports this with the shift from 7% to 35% being achieved from T2 to T3. Term 4 progress did not shift and stayed at 35%.</p>	RUMAKI <ul style="list-style-type: none"> Progress in Tuhituhi overall improved 56%, from 7% to 63%. 0% of classes reached the target. The older age students in target groups made some progress of 4.83%. Overall, the progress average of Rumaki was 2.42%. <p>Unusually, as seen above, overall progress improved in Tuhituhi by 56%. Rumaki students progressed steadily term on term, so it does not seem as though the limitations mentioned below had an impact.</p>
Reasons for the variance	
Limitations: <ol style="list-style-type: none"> A new system takes time to implement, teachers may not have enough time to learn a new way of working in order to use the tracker with accuracy or its intended purpose. This would impact student progress, because the status quo would largely prevail. The new system was being applied to Term 3 and 4. Term 4 is a demanding term to accelerate student achievement within. It's a busy term with a lot of competing interests, and it's difficult to determine whether progress has been embedded or not. Having time to generate enough examples to support progress is difficult, so end of term levels tend to be more conservative. 	

Evaluation

Term 1 and 2:

Our annual plan did not reflect the current emerging priorities of the year we had been experiencing as a school and the work we had to focus on. The targets were obsolete and needed to be revised in order to become relevant and achievable. I proposed that the current plan, including goals and targets, be revised to reflect more accurately the priorities of the school this year and submitted a draft for the board to review and offer feedback and suggestions. The goals and targets were revised and amended on the annual plan which is shown above in the annual goal and target section.

Term 3 and 4:

Auraki's trends within the limitations seem typical for this time of year. Acceleration was aspirational but seeing movement was encouraging. Rumaki's trends were more unusual. There are two possible explanations: 1. The levels needed greater moderation, or 2. The student accelerated weren't in the target group, although digging deeper it would be interesting to find out to what extent the tracker was used as a moderation tool.

Further considerations for planning 2023:

- We will need to incorporate this goal in some form into next year's annual planning to ensure that we build on our strengths and allow some of the work we've just started to have enough of an impact.
- Moderation is an area in need of improvement. The writing tracking tool was useful in tracking the trajectory or achievement for target groups within a level, but the habits of the status quo were hard to change in the time we had left. Only using the tool as a summative assessment instead of regularly throughout the term, meant that there were opportunities missed to incorporate formative feedback into planning.
- Rumaki could improve moderation by using the progress of students outside the target group, to support those who were not meeting the target, or ensuring the target group was moderating other students' levels. This may have lowered the overall average but would guarantee accurate levels.
- In 2023, it is critical that we continue to strengthen our moderation practices to ensure consistent and reliable leveling among teachers.
- We will also start using the tracking tool from the beginning of the year as well as other student tools that allow both students and teachers to work in partnership to achieve writing goals.

Actions	
<p>Plan for local curriculum development</p> <ol style="list-style-type: none"> To understand what our learners' need to learn we: <ul style="list-style-type: none"> Collected data: Whānau/ student voice collected on what learners need academically and wellbeing, so we understand <u>what</u> learners need to learn. Evaluated needs through curriculum snapshots and assessments. To help shape our graduate profile we: <ul style="list-style-type: none"> Hui/ Data: Whānau/ student/ educator/ community voice on definitions of 'success' to help create a graduate profile. Analysed collected data with a committee made up of: parents, BOT, teaching staff and SLT 	<ol style="list-style-type: none"> Started working with CORE Education for expert advice and support in Māori Medium To understand who our learners are we: <ul style="list-style-type: none"> Collected whānau data @ hui: <ul style="list-style-type: none"> What values / knowledge/ principles are important to them and they believe should underpin learning? Develop understanding about <u>who</u> our learners are and who they come from. Hui/ Data: whānau/ community/ student voice on future aspirations. <p>To ensure there is equitable access to learning, we:</p> <ul style="list-style-type: none"> Evaluated our current systems and process for bias. Engaged in PD: Colouring our 'white spaces' Bought more devices Teacher participated in PGC that encouraged them to reflect on cognitive bias
Outcomes and Reasons for Variance	
<ol style="list-style-type: none"> We collected nearly all of the data and voice we were planning to. We need to continue collecting more Auraki. Rumaki was carried out during a whānau hui so was easier to collect. We sent out email surveys and offered face to face feedback options but had limited engagement from parents. The timing of the hui and surveys may have been competing with other family interests during Term 2. whānau were still adjusting to the demands of the day to day. CORE focused on Rumaki education and together, helped start constructing a shared picture of how Rumaki and Auraki work together at Birkdale. The graduate profile was not started because feedback was not finished being collected and analysed. There is greater awareness of how personal cognitive bias can impact learners. We track this through our notes in coaching conversations and reflections from PGCs recorded in HERO. We did not reach our target of having all whānau, students and staff know our shared vision. We planned to measure our progress for this strategic goal through more feedback, however, decided to leave that for 2023 as we've only got through the first round of collection. We also feel as though our Auraki whānau are under-represented and we'd like more time to gather this voice early Term 1. 	
Evaluation	
<p>Working with a committee that represented a variety of our learning community was very effective and allowed everyone to have in depth conversations on</p>	<p>This goal was impacted by COVID: irregular attendance, competing interests for engagement, emerging wellbeing priorities. Progress didn't stop, but was slowed. When we did look at the voices that were being collected, we decided that more needed to be done around getting Auraki whānau engaged. Because this will affect the whole school vision and direction, we felt that this was important.</p>

learning. It was important that we made sense of the data collected together, rather than leaving the analysis and interpretation to a few.

Further considerations for planning 2023:

- Find out how best to engage with Auraki whanau so we're able to 'hear' a greater representation of our learning community. What works best for them?
- Plan new annual goals in the next annual plan around Graduate Profile, Vision for our learners so that this can guide the rest of the work.
- Think about the best ways to work with the support provided by CORE.
- Continue to develop ways of working in committees or working groups with whānau that are authentic.

STRATEGIC GOAL	ANNUAL GOAL	2022 TARGETS	OUTCOMES VARIANCE ANALYSIS EVALUATION and FURTHER CONSIDERATION
LEARNING Strong responsive practice increases success and raises student achievement for all	Raised student achievement, focus on identified school target groups. 2022 - All students have progressed in Writing	<u>Target group:</u> 6 students from each class. 60 students across school. → All have had progress by end of year.	Analysis above
	Students experience success. 2022 - To create a local curriculum that realises the vision of our learning community.	Students/ whānau and staff understand our school vision.	Analysis above
ENVIRONMENT enabling and empowering students within a safe and caring environment	Inclusive Environment enables access to every aspect of the curriculum (knowing the child) 2022 - Diverse learners' needs are identified and met within the classroom.	<u>Target group:</u> Each class - identified target groups of diverse learners. → All students have made at least 1 sub-level progress by end of year	<ul style="list-style-type: none"> o This improvement plan had to wait while the emerging need of Strategic Goal 4 took a greater priority than initially planned. Social skills, well-being and rebuilding school culture was a high need both in and out of the playground. We needed to prioritise our meeting and professional learning time and decide what our 'main things' have needed to be. o The parts of this goal that have involved the teachers, were paused because of competing time pressures. Any work that coincided with the Local curriculum goal was able to continue. o Below the red areas are changes and actions that need to happen at a later date, but were not completed this year.

Key Improvement Strategies			Key Performance Indicators (KPIs)	
Strategic Goal	Key Improvement Strategy	Key Performance Indicator (KPI)	Target	Actual
Personal Growth and Emotional Wellbeing continues.	1. Implement a social and emotional learning (SEL) program for all students.	1.1. Increase the percentage of students who report feeling confident in their abilities.	85%	85%
	2. Provide professional development for teachers on SEL strategies.	2.1. Increase the percentage of teachers who report feeling confident in their abilities to implement SEL strategies.	85%	85%
Enhanced Physical Environment	3. Implement a physical activity program for all students.	3.1. Increase the percentage of students who report feeling confident in their abilities to participate in physical activity.	85%	85%
	4. Provide professional development for teachers on physical activity strategies.	4.1. Increase the percentage of teachers who report feeling confident in their abilities to implement physical activity strategies.	85%	85%

- This goal has taken priority for the first two terms.
- Instead of the inclusivity survey, we decided to complete the wellbeing one. After analysing it, we identified a few key areas that were needed to be worked on as a school.
- Applied for funding in the next PLD funding round, and engaged with Cognition. They are developing social and emotional school education plan that the SEL team and facilitator can help teachers with in their classrooms.
- Received a grant from Lion's Foundation - 90,000. Able to start this year.

PARTNERSHIP

Enriching partnerships between home, school and local community raising student achievement

Strengthen communication, active engagement, consolidating our learning community.	N/A	<ul style="list-style-type: none"> • We focussed on communication through the school app. Not facebook because of the social media aspect. App - 1st point of contact, immediate or urgent. <ul style="list-style-type: none"> ◦ Newsletter - information dump, reference, up and coming ◦ Facebook: celebration and sharing, quick reminders ◦ Seesaw: first point of contact with teachers/ parents, class celebration ◦ Future plans to move to HERO integrated app with online reports. Need to evaluate the pros and cons next year against what we already do. Consider 2023: Feedback needs to be collected early next year around the effectiveness of these communication streams. Do we need to improve communication from BOT to the community. What communication streams are we missing? Whose voices are we missing or not hearing? Is it actually communication or information sharing?
Create powerful learning partnerships - whānau as partners	N/A	<ul style="list-style-type: none"> • Increased activities for parents to attend. Still need to find out how they prefer to engage so learning partnerships are strong and focussed on learning. Still lower than preferred turn outs for learner hui. As mentioned previously, a priority for 2023 annual planning.
Attendance, induction, processes effect positive social, emotional, physical and academic outcomes	N/A	<ul style="list-style-type: none"> • Evaluated our enrolment, behaviour, induction systems and processes. Trained staff and are ready to implement next year.
Build leadership capacity within school.	N/A	<ul style="list-style-type: none"> • SLT/ new team leader attended a 2 day course on Open to learning leadership. • Coaching conversations through PGCs with the principal. • Coaching only run by SLT is not sustainable. • Consider 2023: <ul style="list-style-type: none"> ◦ How to distribute leadership better so it is sustainable and more effective? ◦ How to build in evaluation so it is natural and cyclical?
Leadership continue to build capacity to effective evaluation practices raising student achievement	N/A	
BoT uses best governance practices to ensure student progress and wellbeing of staff and children	N/A	<ul style="list-style-type: none"> • Increased focus of participating in learning as a board by introducing PL in each meeting. • Attended 'Giving effect to Te Tiriti o Waitangi' sessions and new board member sessions run by NZSTA and MAC. • Reviewed our Governance handbook and updated. Consider 2023: <ul style="list-style-type: none"> - How to build these evaluative cycles into meetings and cover what matters most?

LEADERSHIP

build the collective strength by growing knowledge and skills continually improve teaching and learning.

BIRKDALE PRIMARY SCHOOL

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2022

The Birkdale Primary School Board:

- Has Developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to the skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Independent Auditor's Report

To the Readers of Birkdale Primary School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Birkdale Primary School (the School). The Auditor-General has appointed me, Bonita Swanepoel, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Bonita Swanepoel
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand