

BIRKDALE NORTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1229

Principal: Janette McDonald

School Address: 213 Birkdale Road
Birkdale
AUCKLAND 0626

School Phone: (09) 483 8674

School Email: office@birkdalenorth.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Greg Ratcliffe	Chair Person	Elected	May 2022
Janette McDonald	Principal ex Officio		
Guillaume Corgnet	Parent Rep	Elected	May 2022
Matt Elliott	Parent Rep	Elected	May 2022
Mikael Boulic	Parent Rep	Elected	May 2022
Soazik Shearer	Parent Rep	Elected	May 2022
Yvonne Kirkwood	Parent Rep	Co-opted	May 2022
Tui Tawhai	Staff Rep	Elected	May 2022

Accountant / Service Provider:
Top Class Financial Management Services

BIRKDALE NORTH SCHOOL

Annual Report - For the year ended 31 December 2020

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Birkdale North 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.

Gregory John Ratcliffe
Full Name of Board Chairperson

Janette Morton McDonald
Full Name of Principal

GJRatcliffe
Signature of Board Chairperson

JMDonald
Signature of Principal

2nd August 2021
Date:

2nd August 2021
Date:

Birkdale North 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	2,053,249	1,877,809	1,792,638
Locally Raised Funds	3	97,516	81,400	170,447
Interest income		4,126	6,000	6,208
International Students	4	8,696	12,000	19,512
		<u>2,163,587</u>	<u>1,977,209</u>	<u>1,988,805</u>
Expenses				
Locally Raised Funds	3	41,765	41,600	41,894
International Students	4	368	300	767
Learning Resources	5	1,100,182	1,000,124	945,901
Administration	6	106,682	108,283	97,494
Finance		1,242	1,400	1,410
Property	7	772,546	785,469	788,997
Depreciation	8	75,570	40,000	59,750
Loss on Disposal of Property, Plant and Equipment		2,517	-	1,120
		<u>2,100,872</u>	<u>1,977,176</u>	<u>1,937,333</u>
Net Surplus / (Deficit) for the year		62,715	33	51,472
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>62,715</u></u>	<u><u>33</u></u>	<u><u>51,472</u></u>

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

Birkdale North School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>403,846</u>	<u>403,846</u>	<u>350,347</u>
Total comprehensive revenue and expense for the year		62,715	33	51,472
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	2,027
Equity at 31 December	23	<u>466,561</u>	<u>403,879</u>	<u>403,846</u>
Retained Earnings		466,561	403,879	403,846
Equity at 31 December		<u>466,561</u>	<u>403,879</u>	<u>403,846</u>

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

Birkdale North School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	253,116	225,190	240,309
Accounts Receivable	10	86,019	63,500	60,025
GST Receivable		9,662	4,000	6,160
Prepayments		6,305	2,000	1,874
Inventories	11	115	250	255
Investments	12	150,399	100,000	100,000
Funds due for Capital Works Projects	18	3,307	-	-
		<hr/>	<hr/>	<hr/>
		508,923	394,940	408,623
Current Liabilities				
Accounts Payable	14	96,229	78,533	79,076
Revenue Received in Advance	15	-	-	2,949
Provision for Cyclical Maintenance	16	5,956	-	17,833
Finance Lease Liability - Current Portion	17	6,500	5,000	5,616
Funds held for Capital Works Projects	18	-	-	41,697
		<hr/>	<hr/>	<hr/>
		108,685	83,533	147,171
Working Capital Surplus/(Deficit)		400,238	311,407	261,452
Non-current Assets				
Property, Plant and Equipment	13	108,835	145,186	181,186
		<hr/>	<hr/>	<hr/>
		108,835	145,186	181,186
Non-current Liabilities				
Provision for Cyclical Maintenance	16	39,071	44,714	30,714
Finance Lease Liability	17	3,441	8,000	8,078
		<hr/>	<hr/>	<hr/>
		42,512	52,714	38,792
Net Assets		<hr/>	<hr/>	<hr/>
		466,561	403,879	403,846
Equity				
	23	<hr/>	<hr/>	<hr/>
		466,561	403,879	403,846

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

Birkdale North School

Statement of Cash Flows

For the year ended 31 December 2020

	2020	2020	2019
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	459,789	475,111	340,463
Locally Raised Funds	95,239	80,900	170,534
International Students	5,747	12,000	13,471
Goods and Services Tax (net)	(3,502)	-	(791)
Payments to Employees	(222,594)	(207,300)	(208,364)
Payments to Suppliers	(213,927)	(242,837)	(205,624)
Cyclical Maintenance Payments in the year	(6,338)	(8,140)	
Interest Paid	(1,242)	(1,400)	(1,410)
Interest Received	4,527	6,000	6,589
Net cash from/(to) Operating Activities	117,699	114,334	114,868
Cash flows from Investing Activities			
Proceeds from Sale of Property Plant & Equipment	-	-	217
Purchase of Property Plant & Equipment	(3,446)	(54,506)	(77,520)
Purchase of Investments	(50,399)	-	
Proceeds from Sale of Investments	-	20,000	30,245
Net cash from/(to) Investing Activities	(53,845)	(34,506)	(47,058)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	2,027
Finance Lease Payments	(6,043)	(4,657)	(3,316)
Funds Held for Capital Works Projects	(45,004)	-	43,192
Net cash (to) Financing Activities	(51,047)	(4,657)	41,903
Net increase in cash and cash equivalents	12,807	75,171	109,713
Cash and cash equivalents at the beginning of the year	9 240,309	150,019	130,596
Cash and cash equivalents at the end of the year	9 253,116	225,190	240,309

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

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

Birkdale North School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Birkdale North School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 16.

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 13.

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–40 years
Furniture and equipment	3–10 years
Information and communication technology	2–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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 fees received from international students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	341,573	360,910	300,049
Teachers' Salaries Grants	942,820	820,000	790,473
Use of Land and Buildings Grants	650,640	650,399	650,399
Other MoE Grants	117,847	46,500	51,717
Other Government Grants	369	-	-
	<u>2,053,249</u>	<u>1,877,809</u>	<u>1,792,638</u>

The school has opted in to the donations scheme for this year. Total amount received was \$26,250.

Other MOE Grants total includes additional COVID-19 funding totalling \$12,183 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	950	8,000	19,474
Bequests & Grants	775	-	60,155
Activities	26,560	25,100	27,368
Trading	198	-	803
Fundraising	28,847	8,300	25,231
Other Revenue	40,186	40,000	37,416
	<u>97,516</u>	<u>81,400</u>	<u>170,447</u>
Expenses			
Activities	1,049	1,100	2,008
Trading	182	-	810
Fundraising (Costs of Raising Funds)	348	500	1,660
Other Locally Raised Funds Expenditure	40,186	40,000	37,416
	<u>41,765</u>	<u>41,600</u>	<u>41,894</u>
<i>Surplus for the year Locally raised funds</i>	<u>55,751</u>	<u>39,800</u>	<u>128,553</u>

4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Roll	1	1	2
Revenue			
International Student Fees	8,696	12,000	19,512
Expenses			
International Student Levy	368	300	767
	<u>368</u>	<u>300</u>	<u>767</u>
<i>Surplus for the year International Students</i>	<u>8,328</u>	<u>11,700</u>	<u>18,745</u>

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	40,585	51,164	19,892
Information and Communication Technology	11,811	12,000	11,468
Library Resources	1,104	1,060	855
Employee Benefits - Salaries	1,030,834	918,900	897,801
Staff Development	15,848	17,000	15,885
	<u>1,100,182</u>	<u>1,000,124</u>	<u>945,901</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,533	6,533	6,343
Board of Trustees Fees	3,590	4,400	4,070
Board of Trustees Expenses	782	1,300	3,228
Communication	1,768	1,700	1,794
Consumables	7,735	7,300	7,249
Other	6,924	11,650	6,719
Employee Benefits - Salaries	68,666	64,800	57,507
Insurance	3,184	3,100	3,084
Service Providers, Contractors and Consultancy	7,500	7,500	7,500
	<u>106,682</u>	<u>108,283</u>	<u>97,494</u>

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	11,053	9,500	9,002
Consultancy and Contract Services	20,350	25,000	22,200
Cyclical Maintenance Provision	2,818	14,000	14,234
Grounds	9,615	6,000	14,018
Heat, Light and Water	17,149	18,500	19,097
Rates	114	100	96
Repairs and Maintenance	6,374	10,370	7,242
Use of Land and Buildings	650,640	650,399	650,399
Security	8,310	8,000	8,866
Employee Benefits - Salaries	46,123	43,600	43,843
	<u>772,546</u>	<u>785,469</u>	<u>788,997</u>

8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	30,713	20,000	30,713
Furniture and Equipment	4,369	4,000	4,707
Information and Communication Technology	36,858	14,000	21,694
Leased Assets	2,084	1,000	816
Library Resources	1,546	1,000	1,820
	<u>75,570</u>	<u>40,000</u>	<u>59,750</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	249,364	221,438	236,559
Bank Call Account	3,752	3,752	3,750
Cash and cash equivalents for Statement of Cash Flows	<u>253,116</u>	<u>225,190</u>	<u>240,309</u>

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,092	3,000	3,815
Interest Receivable	253	500	654
Banking Staffing Underuse	20,000	-	-
Teacher Salaries Grant Receivable	59,674	60,000	55,556
	<u>86,019</u>	<u>63,500</u>	<u>60,025</u>
Receivables from Exchange Transactions	6,345	3,500	4,469
Receivables from Non-Exchange Transactions	79,674	60,000	55,556
	<u>86,019</u>	<u>63,500</u>	<u>60,025</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	115	250	255
	<u>115</u>	<u>250</u>	<u>255</u>

12. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	150,399	100,000	100,000
Total Investments	<u>150,399</u>	<u>100,000</u>	<u>100,000</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	63,115	-	-	-	(30,713)	32,402
Furniture and Equipment	14,862	3,446	(1,110)	-	(4,369)	12,829
Information and Communication Technology	86,106	-	(511)	-	(36,858)	48,737
Leased Assets	3,841	2,290	-	-	(2,084)	4,047
Library Resources	13,262	-	(896)	-	(1,546)	10,820
Balance at 31 December 2020	181,186	5,736	(2,517)	-	(75,570)	108,835

The net carrying value of IT Equipment (Laptops) held under a finance lease in the Information and Communication Technology category is \$1,115 (2019: \$3,335)

The net carrying value of a Photocopier held under a finance lease in the Furniture and Equipment category is \$3,253 (2019: \$5,387)

The net carrying value of IT Equipment (Laptops) held under a finance lease in the Lease category is \$4,047 (2019: \$3,841)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	349,353	(316,951)	32,402
Furniture and Equipment	161,267	(148,438)	12,829
Information and Communication Technology	135,596	(86,859)	48,737
Leased Assets	6,947	(2,900)	4,047
Library Resources	46,009	(35,189)	10,820
Balance at 31 December 2020	699,172	(590,337)	108,835

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	93,828	-	-	-	(30,713)	63,115
Furniture and Equipment	14,207	5,481	(119)	-	(4,707)	14,862
Information and Communication Technology	40,946	68,063	(1,209)	-	(21,694)	86,106
Leased Assets	-	4,657	-	-	(816)	3,841
Library Resources	14,042	1,050	(10)	-	(1,820)	13,262
Balance at 31 December 2019	163,023	79,251	(1,338)	-	(59,750)	181,186

The net carrying value of IT Equipment (Laptops) held under a finance lease in the Information and Communication Technology category is \$3,335 (2018: \$7,184)

The net carrying value of a Photocopier held under a finance lease in the Furniture and Equipment category is \$5,387 (2018: \$7,520)

The net carrying value of IT Equipment (Laptops) held under a finance lease in the Lease category is \$3,841 (2018: nil)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	349,353	(286,238)	63,115
Furniture and Equipment	170,715	(155,853)	14,862
Information and Communication Technology	138,718	(52,612)	86,106
Leased Assets	4,657	(816)	3,841
Library Resources	57,430	(44,168)	13,262
Balance at 31 December 2019	720,873	(539,687)	181,186

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	27,739	10,000	15,103
Accruals	4,933	6,533	4,743
Employee Entitlements - Salaries	59,674	60,000	55,556
Employee Entitlements - Leave Accrual	3,883	2,000	3,674
	96,229	78,533	79,076
Payables for Exchange Transactions	96,229	78,533	79,076
	96,229	78,533	79,076

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	-	-	2,949
	-	-	2,949

16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	48,547	48,547	34,313
Increase/ (decrease) to the Provision During the Year	2,818	14,000	14,234
Use of the Provision During the Year	(6,338)	(17,833)	-
Provision at the End of the Year	45,027	44,714	48,547
Cyclical Maintenance - Current	5,956	-	17,833
Cyclical Maintenance - Term	39,071	44,714	30,714
	45,027	44,714	48,547

17. 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	4,300	5,000	4,264
Later than One Year and no Later than Five Years	1,988	8,000	4,806
	<u>6,288</u>	<u>13,000</u>	<u>9,070</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 \$
Roof Refurbishment	<i>completed</i>	8,897	-	(8,897)	-	-
Toilet Upgrade	<i>in progress</i>	32,800	-	(27,318)	-	5,482
Drinking Fountains	<i>completed</i>	-	6,877	(6,877)	-	-
Pool Project	<i>in progress</i>	-	-	(8,789)	-	(8,789)
Totals		<u>41,697</u>	<u>6,877</u>	<u>(51,881)</u>	<u>-</u>	<u>(3,307)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

5,482
8,789

(3,307)

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roof Refurbishment	<i>in progress</i>	(1,495)	70,925	(60,533)	-	8,897
Toilet Upgrade	<i>in progress</i>	-	32,800	-	-	32,800
Totals		<u>(1,495)</u>	<u>103,725</u>	<u>(60,533)</u>	<u>-</u>	<u>41,697</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	3,590	4,070
Full-time equivalent members	0.04	0.19
<i>Leadership Team</i>		
Remuneration	233,449	216,977
Full-time equivalent members	2	2
Total key management personnel remuneration	237,039	221,047
Total full-time equivalent personnel	2.04	2.19

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	120-130	120-130
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	1.00	0.00
	1.00	0.00

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

21. 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: as below).

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.

22. Commitments

(a) Capital Commitments

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

- (a) \$32,800 contract for Toilet Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$32,800 has been received of which \$27,318 has been spent on the project to date; and
(b) \$88,186 contract for Pool Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$0 has been received of which \$8,789 has been spent on the project to balance date.

(Capital commitments at 31 December 2019: \$41,697)

(b) Operating Commitments

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

- (a) operating lease of a Vistab Machine;

	2020 Actual \$	2019 Actual \$
No later than One Year	540	540
	<u>540</u>	<u>540</u>

23. 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.

24. 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	253,116	225,190	240,309
Receivables	86,019	63,500	60,025
Investments - Term Deposits	150,399	100,000	100,000
Total Financial assets measured at amortised cost	<u>489,534</u>	<u>388,690</u>	<u>400,334</u>

Financial liabilities measured at amortised cost

Payables	96,229	78,533	79,076
Finance Leases	9,941	13,000	13,694
Total Financial Liabilities Measured at Amortised Cost	<u>106,170</u>	<u>91,533</u>	<u>92,770</u>

25. Events After Balance Date

On the 21st May 2021 the 5 Year Agreement was signed by the Ministry of Education which included a School commitment to pay \$50,000 towards the Hall Weathertightness Remediation Project. To date, no contract has been entered into, by any party, to have the work completed.

26. 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



School Name:	Birkdale North School	School Number:	1229
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Focus:	<ul style="list-style-type: none"> Develop equity and excellence through integration and inclusion. Students will belong, achieve, be culturally competent and capable. Support greater consistency of teaching practice across the school so that learning experiences for students are progressive and aligned.
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Strategic Aim:	Deliver a responsive curriculum that meets the needs of all learners and drives achievement.
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Annual Aim:	<p>Annual Aim for 2020</p> <ul style="list-style-type: none"> Develop equity and excellence to ensure all children have relevant learning experiences. Develop teacher capacity through professional learning and development, including effective pedagogy and formative assessment. Support the needs of all learners, including priority learners, through differentiated learning experiences and additional learning support.
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Target:	<p>Annual Learning Targets for 2020: -</p> <ul style="list-style-type: none"> Focus on raising achievement for students who are below the expected curriculum level in reading, writing and maths. Identify and implement strategies to raise achievement in writing for target groups. Develop Maths as Inquiry in all strands throughout the school to increase motivation of Maori and Pasifika students. Analyse data to look at trends to inform classroom programmes, in teams or schoolwide. Build teachers' understanding of end of year expected curriculum expectations through moderation and professional development opportunities.
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	Reading Results for EOY 2018 % of students At and Above	Reading Results for EOY 2019 % of students At and Above	Reading Results for EOY 2020 % of students At and Above	Writing Results for EOY 2018 % of students At and Above	Writing Results for EOY 2019 % of students At and Above	Writing Results for EOY 2020 % of students At and Above	Maths Results for EOY 2018 % of students At and Above	Maths Results for EOY 2019 % of students At and Above	Maths Results for EOY 2020 % of students At and Above
All Students	73%	69%	70%	74%	61%	72%	82%	74%	80%
Maori Students	70%	53%	67%	71%	47%	58%	73%	60%	71%
Pasifika Students	67%	58%	62%	61%	35%	54%	61%	46%	62%

Baseline Data:**Baseline Data for the End of 2019 states:****All Students:**

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 69%; Writing 61%; Mathematics 74%

Maori Students:

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 53%; Writing 47%; Mathematics 60%

Pasifika Students:

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 58%; Writing 35%; Mathematics 46%

Actions

What did we do?

During 2020 we experienced disruptions to learning throughout the year due to the Covid 19 pandemic. Students experienced distance learning for 23% of the school year while we were at Level 3 or Level 4. Additionally, students spent 27% of the school year working within the school within Level 2 or Level 2.5 restrictions in place, including staggered start and finish times for the school day. This had the effect of shortening the school day.

Although we had planned a full professional learning programme throughout the whole year, much of this was cancelled due to Covid 19 restrictions.

From a positive perspective, we worked as a school to provide online learning and support for all our students, including the option of hard copy materials and alternative learning resources. For a few of our teachers this was a steep learning curve, which they took on with enthusiasm, and gained new skills in a very short period of time.

- Focus on raising achievement for students who are below the expected curriculum level in reading, writing and maths.
 - Students from years 1 and 2 were selected for additional support with reading and writing. They were given individualised instruction on the Reading Recovery programme. During the year, 12 students received extra Reading Recovery instruction from trained Reading Recovery Teachers. We were fortunate enough to receive extra funding in Term 4 from the MoE to fund the teaching of 4 additional children, as our need was seen after the lockdowns.
 - We built teacher capacity to raise student learning and achievement levels through enhanced teacher knowledge, shared pedagogy and effective practice.
 - Teachers analysed learning barriers and enquired into ways to resolve said barriers.
 - Many of the teachers demonstrated a greater understanding of mixed ability grouping within Maths instruction and using rich tasks to enhance learning is now part of our Maths teaching and learning.
 - Additional teacher support for small groups in literacy and maths was provided three days a week in Terms 3 and 4 during 2020. This was due to our school having an additional overseas teacher employed by the French government at no cost to the school.
 - During online learning and distance learning in lockdowns, teachers tried to adapt the learning to suit the needs of the students at that time.
 - In Term 4, using Urgent Response Funding, 2 teachers worked with target children in reading and/ or mathematics 3 times a week throughout the term. (Target children were identified after both lockdowns as requiring extra help.)
- Identify and implement strategies to raise achievement in writing for target groups.
 - 2 of our teachers completed the writing programme Te Whare Rama. This meant a restructuring of their writing programme both classes, in order to engage all learners in their writing, but especially boys. This involved extensive work on motivation for writing, the use of talking collaboratively about ideas in 'sparking groups', and students having greater ownership and voice in their own narratives.
 - In Term 4, using Urgent Response Funding, 4 teachers worked with target children in writing 4 times a week throughout the term. (Target children were identified after both lockdowns as requiring extra help.)
- Develop Maths as Inquiry in all strands throughout the school to increase motivation of Maori and Pasifika students.
 - Covid lockdowns and restrictions at school, i.e. small groupings etc. impacted on the type of teaching that could be done in the classroom, therefore very little focus was allocated for this area.

- Analyse data to look at trends to inform classroom programmes, in teams or schoolwide.
 - Mid-year data and end-of-year data was collected and analysed by the principal. This was used to determine extra support needed for students after two lockdowns in 2020. An urgent response fund application for additional support was applied for and accepted.
 - Syndicate teams discussed the learning and behaviour needs of target students and shared strategies, suggestions, and ideas to support each other and the learners.
 - Analysis of the data for our priority learners, including Maori and Pasifika students, kept their learning progress at the forefront of our thinking.
 - The principal discussed achievement levels with neighbouring schools in light of the Covid 19 lockdown impacts to gain a bigger picture view.

- Build teachers' understanding of end of year expected curriculum expectations through moderation and professional development opportunities.
 - Teachers within our school, worked together to moderate samples of writing from across the year levels and build their professional understanding of what various curriculum levels look like.
 - In professional learning meetings the learning progressions framework in mathematics was examined in depth to further enhance teachers understanding of the developmental progressions.

Outcomes

What happened?

Our data shows positive shifts in 2020 for all our students, particularly with our targeted cohort tracking of Maori and Pasifika students. This is significant considering the extraordinary teaching year, due to Covid 19 disruptions.

While using the Urgent Response Funding (URF) teachers noticed that many of our Priority Students responded favourably to teaching and learning in smaller groups. Improvement was noted especially in students' engagement, motivation, and ability to concentrate.

Following Covid lockdowns, our mid-year data indicated some students had made very little gains and, in some cases, had regressed. Planned intervention programmes using URF helped to support our identified Priority Students to regain their losses, to accelerate their learning or to gain confidence in their ability as learners.

Below is the data for the whole school, Maori and Pasifika students, including cohort tracking.

Comparison of whole school mathematics data for 2019 and 2020									
Groups	Maths End of Year 2019				Groups	Maths End of Year 2020			
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (168)	5%	21%	61%	13%	All Students (194)	6%	14%	69%	12%
Maori Students (45)	16%	24%	58%	2%	Maori Students (45)	18%	11%	71%	0%
Pasifika Students (26)	8%	46%	46%	0%	Pasifika Students (26)	8%	31%	61%	0%

Comparison of end of year mathematics data from 2019 to 2020 shows that: -

- Whole school data has shown a positive shift.
- In 2019 all students were achieving 74% At and Above the expected curriculum level.
- In 2020 all students were achieving 81% At and Above the expected curriculum level.
- Maori students' achievement has shifted by 11% upwards, from 60% At and Above to 71% At and Above the expected curriculum level.
- Pasifika students' achievement has shifted by 15% upwards, from 46% At and Above to 61% At and Above the expected curriculum level.

Cohort tracking for mathematics data - 2019 and 2020									
Groups	Maths End of Year 2019				Groups	Maths End of Year 2020			
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (168)	5%	21%	61%	13%	All Students (194)	6%	14%	69%	12%
Maori Students (31)	6%	23%	71%	0%	Maori Students (31)	6%	10%	84%	0%
Pasifika Students (21)	10%	43%	48%	0%	Pasifika Students (21)	10%	24%	67%	0%

Cohort tracking in Mathematics for Maori and Pasifika students from 2019 to 2020 shows: -

- A positive shift for target students who were Below and Well Below
- Cohort tracking for Maori students shows an improvement of 13% moving from Below and Well Below to At expectations.
- Cohort tracking for Pasifika students shows an improvement of 19% moving from Below and Well Below to At expectations.

Comparison of whole school reading data for 2019 and 2020									
Groups	Reading End of Year 2019				Groups	Reading End of Year 2020			
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (168)	5%	26%	48%	21%	All Students (194)	6%	24%	40%	29%
Maori Students (45)	11%	36%	49%	4%	Maori Students (45)	16%	18%	44%	22%
Pasifika Students (26)	8%	35%	58%	0%	Pasifika Students (26)	8%	31%	46%	15%

Comparison of end of year reading data from 2019 to 2020 shows that: -

- Whole school data for students At and Above remains the same, however there has been a shift of 8% from At to Above.
- In 2019 and 2020 all students were achieving 69% At and Above the expected curriculum level.
- Maori students' achievement has shifted by 13% upwards, from 53% At and Above to 66% At and Above the expected curriculum level.
- Pasifika students' achievement has shifted from Below to At and from At to Above. Within the target group there has been a shift of 4%.

Cohort tracking for reading data - 2019 and 2020									
Groups	Reading End of Year 2019				Groups	Reading End of Year 2020			
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (168)	5%	26%	48%	21%	All Students (194)	6%	24%	40%	29%
Maori Students (31)	6%	39%	48%	6%	Maori Students (31)	3%	19%	52%	26%
Pasifika Students (21)	10%	43%	48%	0%	Pasifika Students (21)	10%	33%	38%	19%

Cohort tracking in Reading for Maori and Pasifika students from 2019 to 2020 shows: -

- A positive shift for target students who were Below and Well Below
- Cohort tracking for Maori students shows an improvement of 24% moving from Below and Well Below to At or Above expectations.
- Cohort tracking for Pasifika students shows an improvement of 9% moving from Below and Well Below to At or Above expectations.

Comparison of whole school writing data for 2019 and 2020

Groups	Writing End of Year 2019				Groups	Writing End of Year 2020			
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (168)	11%	29%	54%	7%	All Students (194)	7%	21%	63%	9%
Maori Students (45)	11%	42%	47%	0%	Maori Students (45)	20%	22%	58%	0%
Pasifika Students (26)	31%	35%	35%	0%	Pasifika Students (26)	8%	39%	54%	0%

Comparison of end of year writing data from 2019 to 2020 shows that: -

- Whole school data for students shows from Well Below and Below towards At.
- In 2019 all students were achieving 61% At and Above the expected curriculum level.
- In 2020 all students were achieving 72% At and Above the expected curriculum level.
- Maori students' achievement has shifted by 11% upwards, from 47% At and Above to 58% At and Above the expected curriculum level.
- Pasifika students' achievement has shifted by 19% upwards, from 35% At and Above to 54% At and Above the expected curriculum level.

Cohort tracking for writing data - 2019 and 2020

Groups	Writing End of Year 2019				Groups	Writing End of Year 2020			
	Well Below	Below	At	Above		Well Below	Below	At	Above
All Students (168)	11%	29%	54%	7%	All Students (194)	7%	21%	63%	9%
Maori Students (31)	6%	39%	55%	0%	Maori Students (31)	13%	19%	68%	0%
Pasifika Students (21)	29%	38%	33%	0%	Pasifika Students (21)	10%	43%	48%	0%

Cohort tracking in Writing for Maori and Pasifika students from 2019 to 2020 shows: -

- A positive shift for target students who were Below and Well Below
- Cohort tracking for Maori students shows an improvement of 13% moving from Below and Well Below to At or Above expectations.
- Cohort tracking for Pasifika students shows an improvement of 14% moving from Below and Well Below to At or Above expectations.

Reasons for the variance

Why did it happen?

Above (on page 1) we have presented the data for the whole school and have tracked this over three years.

The data that we will now discuss is related to the tracking of our Maori and Pasifika target students. We have analysed the students who have complete data for 2019 and 2020 at Birkdale North School. These are referred to as cohort tracking in the tables above.

What we noticed for Maori and Pasifika Target Students in Mathematics, Reading and Writing

Curriculum Area	Percentage of Target Students who moved down one level *	Percentage of Target Students who stayed at the same level *	Percentage of Target Students who moved up one level *	Percentage of Target Students who moved up two level *
Mathematics	10%	45%	40%	5%
Reading	12%	28%	52%	8%
Writing (28)	11%	39%	46%	4%

* One level indicates that students have moved, for example, from Well Below to Below, or from Below to At.

This does not take into account the gains made by a student within the same level.

- Annual target for 2020 – “We expect our Maori and Pasifika students sitting below to have made gains.”
- In Mathematics 45% of our Target Students have moved at least one level.
- In Reading 60% of our Target Students have moved at least one level.
- In Writing 50% of our Target Students have moved at least one level.
- Target Students who have stayed at the same level have made progress within that level.
- We have identified students needing extra learning support in 2021. This will be addressed in our future plan for 2021.
- This has also given us an opportunity to identify students needing extra support in their well-being. This will be addressed in our future plan for 2021.
- Extra support provided through the Urgent Response Funding has enabled us to work more effectively with our priority learners and has helped to lift the achievement levels.

What other factors impacted upon our achievement results: -

- Distance learning with our students for 23% of the year during Levels 3 and 4 lock downs

- Lack of internet connection and devices during Level 3 and 4 lock downs
- Lack of available parental or whanau guidance during Level 3 and 4 lock downs
- Restrictions at Level 2 and Level 2.5 meant that much teaching was kept at whole class level rather than small group level for safety.
- Staggered start and finish times shortened the learning day during Level 2 and Level 2.5.
- Approximately 20% of the Target Students were kept away from school for longer at Level 2 and Level 2.5 for health reasons or family circumstances.
- Professional Learning and Development for our teachers was disrupted or cancelled due to the Covid restrictions.

Evaluation

Where to next?

Based on outcomes – what will we do the same/ differently in 2021?

- Identified groups of students who will be our target groups in 2021.
- To put faces to our data we will identify individual target children for planned interventions and deeper analysis.
- Use a tracking system to track target student data, both hard and soft data, throughout the year.
- Regular professional learning discussions held to help support teachers and student acceleration of learning.
- Dependent on funding received, additional accelerated support for target students (urgent response funding).
- Focus on writing, by implementing Te Whare Rama strategies learned in 2020.
- Our Kahui Ako within school leader will work with teachers in Years 1 to 3 to support writing.
- Support early years reading instruction by teacher led professional learning and development in the Better Start Literacy Professional Approach Support, through our Kahui Ako. Our senior teacher in the junior team will lead this.

Impact on current and ongoing teaching practice as a result of actions taken in 2020:

- Through recent PLD (professional learning and development) teachers are now more confident and more accurate in assessing the level of their students in mathematics. This is likely to have had a flow on effect into other curriculum areas such as writing and reading.
- Better quality formative assessment by teachers enables teaching and learning to be better suited to student need, which will particularly support our target students this year.
- During online learning some of the teachers worked individually with students to support their learning. Students who received the individualised coaching benefited from the support.
- Teachers will continue to differentiate within their planning to support individual student learning needs.

Identification of ongoing teacher and / or student needs in 2021?

- Target students have been identified from to End of Year data for 2021. Additionally, any new students entering Birkdale North School needing additional support will be added to this group for ongoing tracking.
- We recognise that the impact of Covid on some of our students and whanau may become more evident during the year, requiring additional support.
- In support of our teachers and students, the addition of two experienced teachers on our staff means that we have increased expertise and leadership within our team.
- Two beginning teaching on our staff are being supported with full induction and mentoring programmes, including yearlong beginning teacher workshops to support their professional development.
- The next stage in the professional learning and development for our teachers is to build a shared understanding of what effective teaching and learning looks like and sounds like at Birkdale North School. (Reference: Our delivery plan for PLD 2021.)

What funding/ resourcing may be necessary to support identified actions and needs?

- We will make an additional application for urgent response funding to support our priority learners.
- As additional funding is limited, we will best use all funding sources we currently have available. (ESOL funding; SEG grants; Maori student allocation; and any additional funding for student learning through RTLB applications.)

Planning for next year:

Improvements in data for Māori and Pasifika students in 2020: -

By the end of 2020 we expected that our Māori and Pasifika students sitting below the curriculum expectation to have made gains. Our cohort tracked data for Māori and Pasifika students has shown a significant improvement in all areas, ranging from a 9% to a 24% lift in achievement. Refer to the outcomes section for specific information. Whole school data for Māori and Pasifika students, as shown on page 1, has shown a similar improvement ranging from a 4% to 19% lift in achievement.

We have identified the groups of students from our end of year 2020 data who will be our target groups in 2021. These are: -

- Maori students achieving below or well below the expected curriculum areas in reading, and/or writing, and/ or mathematics.
- Pasifika students achieving below or well below the expected curriculum areas in reading, and/or writing, and/ or mathematics.
- Boys who are below or well below the expected curriculum level in writing.

Achievement goals set for 2021:

- Our goal is to have an overall increase of 5% of students achieving At and Above curriculum expectations in reading, writing and mathematics by the end of year 2021 as outlined in the table below: -

	Reading Results for EOY 2019 % of students At and Above	Reading Results for EOY 2020 % of students At and Above	Reading Goal for EOY 2021 % of students At and Above	Writing Results for EOY 2019 % of students At and Above	Writing Results for EOY 2020 % of students At and Above	Writing Goal for EOY 2021 % of students At and Above	Maths Results for EOY 2019 % of students At and Above	Maths Results for EOY 2020 % of students At and Above	Maths Goal for EOY 2021 % of students At and Above
All Students	69%	70%	75%	61%	72%	77%	74%	80%	85%

- Our goal for cohort tracked achievement results for Māori and Pasifika students to have made gains as outlined below. The percentages in the goals are there to give us a set target to work towards. We aim to see a shift in a positive direction, for example from Below to At or from Well Below to Below.

Achievement Targets for Maori and Pasifika Cohort Tracked Students for End of Year 2021									
Groups	Maths End of Year 2020				Groups	Goal for Maths End of Year 2021			
	Well Below	Below	At	Above		Well Below	Below	At	Above
Maori Students	6%	10%	84%	0%	Maori Students	3%	11%	80%	6%
Pasifika Students	10%	24%	67%	0%	Pasifika Students	5%	22%	68%	5%
Groups	Reading End of Year 2020				Groups	Goal for Reading End of Year 2021			
	Well Below	Below	At	Above		Well Below	Below	At	Above
Maori Students	3%	19%	52%	26%	Maori Students	3%	14%	57%	26%
Pasifika Students	10%	33%	38%	19%	Pasifika Students	6%	31%	44%	19%
Groups	Writing End of Year 2020				Groups	Goal for Writing End of Year 2021			
	Well Below	Below	At	Above		Well Below	Below	At	Above
Maori Students	13%	19%	68%	0%	Maori Students	10%	16%	70%	4%
Pasifika Students	10%	43%	48%	0%	Pasifika Students	6%	40%	50%	4%

Funding used to support student learning: -

Birkdale North School makes the best use of all available funding to support learning needs for our diverse range of students. Ideally, teacher aide support in every class would optimise teaching and learning. As we do not have funding for this, we look carefully at the funding we do have to maximise its' effect. We have analysed our needs for learning support and strategically use the expertise of leaders, teachers, and teacher aides to best effect. We do invest time and resources into upskilling our teaching staff, including teacher aides.



BIRKDALE NORTH SCHOOL

Principal Jan McDonald

213 Birkdale Rd, Birkdale, Auckland phone: 483-8674
office@birkdalenorth.school.nz

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

KIWISPORT

Kiwisport is a government funding initiative to support student participation in organized sport. In 2019 the school received total Kiwisport funding of \$2666.76 (excluding GST).

During the year the school had programmes for coaching and inter school sport competitions such as Touch, Rippa, Netball Cricket and Soccer, however due to school closures these could not be achieved.

Kiwisport funding remaining unspent in the 2020 year will be spent in the 2021 year on programmes benefiting all students.

Signed:
Principal

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE FINANCIAL STATEMENTS OF BIRKDALE NORTH SCHOOL
FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Birkdale North School (the School). The Auditor-General has appointed me, Matthew Coulter, 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 2 August 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 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 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 19 to 31, 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.



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand