

# BIRKDALE NORTH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1229
<b>Principal:</b>	Janette McDonald
<b>School Address:</b>	213 Birkdale Road Birkdale Auckland 0626
<b>School Phone:</b>	(09) 483 8674
<b>School Email:</b>	<a href="mailto:office@birkdalenorth.school.nz">office@birkdalenorth.school.nz</a>

#### Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Greg Ratcliffe	Presiding Member	Elected	Sept 2025
Janette McDonald	Principal ex Officio		
Matt Elliott	Parent Representative	Elected	Sept 2025
Liz Tay	Parent Representative	Elected	Sept 2025
Tania McBeth-Stanton	Parent Representative	Elected	Sept 2025
Robin Sharrock	Parent Representative	Elected	Sept 2025
Mikael Boulic	Parent Representative	Elected	Sept 2022
Brooke Matthews	Parent Representative	Elected	Sept 2022
Maud Chatras	Parent Representative	Elected	Sept 2022
Alan Curtis	Parent Representative	Co-opted	Sept 2022
Anne-Marie Wrightson	Staff Representative	Elected	Sept 2025
Lisa Ellsworth	Staff Representative	Elected	Sept 2022

**Accountant / Service Provider:**  
Top Class Financial Management Services

# BIRKDALE NORTH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Birkdale North 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.

Greg Ratcliffe

Full Name of Presiding Member

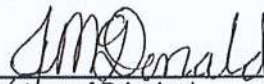


Signature of Presiding Member

26-06-2023

Date:

Full Name of Principal



Signature of Principal

26-06-2023

Date:

**Birkdale North School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	1,936,894	1,969,528	1,910,546
Locally Raised Funds	3	98,368	83,300	146,887
Interest Income		7,809	1,000	1,735
<b>Total Revenue</b>		<b>2,043,071</b>	<b>2,053,828</b>	<b>2,059,168</b>
<b>Expenses</b>				
Locally Raised Funds	3	52,159	41,100	45,844
Learning Resources	4	1,150,797	1,337,215	1,219,804
Administration	5	143,671	137,812	116,464
Finance		1,288	1,400	731
Property	6	697,326	583,924	588,512
Loss on Disposal of Property, Plant and Equipment		2,010	-	1,115
		<b>2,047,251</b>	<b>2,101,451</b>	<b>1,972,470</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(4,180)</b>	<b>(47,623)</b>	<b>86,698</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(4,180)</b>	<b>(47,623)</b>	<b>86,698</b>

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 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>	559,394	559,394	466,561
Total comprehensive revenue and expense for the year	(4,180)	(47,623)	86,698
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	6,135
<b>Equity at 31 December</b>	555,214	511,771	559,394

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	356,792	273,351	827,177
Accounts Receivable	8	105,781	85,500	81,518
GST Receivable		9,488	5,000	-
Prepayments		1,530	5,000	5,103
Inventories	9	-	150	164
Investments	10	170,399	250,000	230,399
Funds Receivable for Capital Works Projects	16	-	-	1,561
		<u>643,990</u>	<u>619,001</u>	<u>1,145,922</u>
<b>Current Liabilities</b>				
GST Payable		-	-	66,420
Accounts Payable	12	92,932	109,402	101,769
Revenue Received in Advance	13	6,509	-	4,034
Finance Lease Liability	15	5,453	4,000	4,597
Funds held for Capital Works Projects	16	41,331	-	473,383
		<u>146,225</u>	<u>113,402</u>	<u>650,203</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>497,765</b>	<b>505,599</b>	<b>495,719</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	139,896	81,323	124,323
		<u>139,896</u>	<u>81,323</u>	<u>124,323</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	70,564	71,151	57,151
Finance Lease Liability	15	11,883	4,000	3,497
		<u>82,447</u>	<u>75,151</u>	<u>60,648</u>
<b>Net Assets</b>		<u><u>555,214</u></u>	<u><u>511,771</u></u>	<u><u>559,394</u></u>
<b>Equity</b>		<u><u>555,214</u></u>	<u><u>511,771</u></u>	<u><u>559,394</u></u>

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

# Birkdale North School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		476,486	467,393	462,586
Locally Raised Funds		99,767	81,300	144,744
International Students		6,509	-	
Goods and Services Tax (net)		(75,908)	-	76,082
Payments to Employees		(240,020)	(232,771)	(212,532)
Payments to Suppliers		(331,952)	(256,368)	(231,804)
Interest Paid		(1,288)	(1,400)	(731)
Interest Received		7,284	800	1,377
<b>Net cash from/(to) Operating Activities</b>		<b>(59,122)</b>	<b>58,954</b>	<b>239,722</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,031	-	
Purchase of Property Plant & Equipment (and Intangibles)		(41,835)	17,260	(60,330)
Purchase of Investments		-	(70,000)	(80,000)
Proceeds from Sale of Investments		60,000	-	
<b>Net cash from/(to) Investing Activities</b>		<b>21,196</b>	<b>(52,740)</b>	<b>(140,330)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	6,135
Finance Lease Payments		(1,967)	252	(6,595)
Funds Administered on Behalf of Third Parties		(430,492)	-	475,129
<b>Net cash from/(to) Financing Activities</b>		<b>(432,459)</b>	<b>252</b>	<b>474,669</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(470,385)</b>	<b>6,466</b>	<b>574,061</b>
Cash and cash equivalents at the beginning of the year	7	827,177	266,885	253,116
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>356,792</b>	<b>273,351</b>	<b>827,177</b>

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 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial 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 X. Future operating lease commitments are disclosed in note 20b.

#### *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) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

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

#### g) Inventories

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

#### h) Investments

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

#### i) Property, Plant and Equipment

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

Improvements (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:

Board Owned Buildings	5-40 years
Furniture and equipment	2-10 years
Information and communication technology	2-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years.

#### j) Impairment of property, plant, and equipment and intangible assets

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

#### Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on (details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.).

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

**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 fees received from international students 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.

**n) 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.

**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 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.

**p) 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, 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.

**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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	488,782	423,912	455,725
Teachers' Salaries Grants	966,395	1,100,000	1,005,746
Use of Land and Buildings Grants	475,385	445,616	445,616
Other Government Grants	6,332	-	3,459
	<u>1,936,894</u>	<u>1,969,528</u>	<u>1,910,546</u>

The school has opted in to the donations scheme for this year. Total amount received was \$28,500.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	11,871	5,000	95
Fees for Extra Curricular Activities	26,206	24,100	19,681
Trading	679	-	32
Fundraising & Community Grants	9,556	14,200	82,548
Other Revenue	50,056	40,000	44,531
	<u>98,368</u>	<u>83,300</u>	<u>146,887</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	573	600	662
Trading	625	-	2
Fundraising and Community Grant Costs	905	500	481
Other Locally Raised Funds Expenditure	50,056	40,000	44,531
International Student - Other Expenses	-	-	168
	<u>52,159</u>	<u>41,100</u>	<u>45,844</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>46,209</u>	<u>42,200</u>	<u>101,043</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	38,435	53,844	24,492
Information and Communication Technology	14,444	12,000	16,011
Library Resources	1,426	1,400	1,526
Employee Benefits - Salaries	1,049,414	1,204,971	1,117,957
Staff Development	14,647	15,000	11,343
	<u>1,150,797</u>	<u>1,337,215</u>	<u>1,219,804</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,402	7,402	7,186
Board Fees	2,890	4,400	1,955
Board Expenses	2,306	4,350	4,135
Communication	947	1,700	1,068
Consumables	7,543	7,800	7,688
Other	6,800	16,410	10,693
Employee Benefits - Salaries	104,624	83,800	73,100
Insurance	3,209	4,000	3,139
Service Providers, Contractors and Consultancy	7,950	7,950	7,500
	<u>143,671</u>	<u>137,812</u>	<u>116,464</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,324	10,000	7,751
Consultancy and Contract Services	29,653	24,000	22,200
Cyclical Maintenance Provision	13,413	14,000	12,124
Grounds	13,084	9,100	15,446
Heat, Light and Water	17,457	20,108	19,196
Rates	123	100	123
Repairs and Maintenance	81,325	9,000	9,978
Use of Land and Buildings	475,385	445,616	445,616
Security	12,026	8,000	7,437
Employee Benefits - Salaries	42,536	44,000	48,641
	<u>697,326</u>	<u>583,924</u>	<u>588,512</u>

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	356,792	273,351	827,177
Cash and cash equivalents for Statement of Cash Flows	<u>356,792</u>	<u>273,351</u>	<u>827,177</u>

Of the \$356,792 Cash and Cash Equivalents, \$41,331 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	6,836	5,000	8,867
Receivables from the Ministry of Education	15,226	-	-
Interest Receivable	1,136	500	611
Banking Staffing Underuse	6,423	-	-
Teacher Salaries Grant Receivable	76,160	80,000	72,040
	<u>105,781</u>	<u>85,500</u>	<u>81,518</u>
Receivables from Exchange Transactions	23,198	5,500	9,478
Receivables from Non-Exchange Transactions	82,583	80,000	72,040
	<u>105,781</u>	<u>85,500</u>	<u>81,518</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	-	150	164
	<u>-</u>	<u>150</u>	<u>164</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	170,399	250,000	230,399
Total Investments	<u>170,399</u>	<u>250,000</u>	<u>230,399</u>

## 11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	76,436	-	-	-	(6,174)	70,262
Furniture and Equipment	14,398	27,235	(1,120)	-	(3,387)	37,126
Information and Communication Technology	17,970	9,942	(3,180)	-	(16,800)	7,932
Leased Assets	6,052	15,866	(739)	-	(4,887)	16,292
Library Resources	9,467	-	-	-	(1,183)	8,284
<b>Balance at 31 December 2022</b>	<u>124,323</u>	<u>53,043</u>	<u>(5,039)</u>	<u>-</u>	<u>(32,431)</u>	<u>139,896</u>

The net carrying value of a Photocopier held under a finance lease in the furniture and equipment is \$0 (2021: \$1,119)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	401,601	(331,339)	70,262	401,601	(325,165)	76,436
Furniture and Equipment	168,209	(131,083)	37,126	166,287	(151,889)	14,398
Information and Communication T	121,979	(114,047)	7,932	125,308	(107,338)	17,970
Leased Assets	22,904	(6,612)	16,292	11,695	(5,643)	6,052
Library Resources	46,008	(37,724)	8,284	46,009	(36,542)	9,467
<b>Balance at 31 December</b>	<b>760,701</b>	<b>(620,805)</b>	<b>139,896</b>	<b>750,900</b>	<b>(626,577)</b>	<b>124,323</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	7,485	20,000	17,240
Accruals	7,402	7,402	7,186
Employee Entitlements - Salaries	76,160	80,000	72,040
Employee Entitlements - Leave Accrual	1,885	2,000	5,303
	<u>92,932</u>	<u>109,402</u>	<u>101,769</u>
Payables for Exchange Transactions	92,932	109,402	101,769
	<u>92,932</u>	<u>109,402</u>	<u>101,769</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	3,402
International Student Fees in Advance	6,509	-	-
Other revenue in Advance	-	-	632
	<u>6,509</u>	<u>-</u>	<u>4,034</u>

## 14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	57,151	57,151	45,027
Increase to the Provision During the Year	13,413	14,000	12,124
Provision at the End of the Year	<u>70,564</u>	<u>71,151</u>	<u>57,151</u>
Cyclical Maintenance - Non current	70,564	71,151	57,151
	<u>70,564</u>	<u>71,151</u>	<u>57,151</u>

## 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	6,675	5,000	5,105
Later than One Year and no Later than Five Years	13,634	4,000	3,807
Later than Five Years	(2,973)	(1,000)	(818)
	<u>17,336</u>	<u>8,000</u>	<u>8,094</u>
<b>Represented by</b>			
Finance lease liability - Current	5,497	4,000	4,597
Finance lease liability - Non current	11,839	4,000	3,497
	<u>17,336</u>	<u>8,000</u>	<u>8,094</u>

## 16. 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 \$
Toilet Upgrade	<i>In Progress</i>	472,998	184,325	(653,761)	-	3,562
Pool Upgrade	<i>Completed</i>	(1,561)	1,561			-
CCTV	<i>Completed</i>	385		(860)	475	-
ILE & DQLS Upgrade	<i>In Progress</i>	-	37,769	-	-	37,769
Fencing	<i>Completed</i>	-	11,544	(32,227)	20,683	-
Totals		<u>471,822</u>	<u>235,199</u>	<u>(686,848)</u>	<u>21,158</u>	<u>41,331</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	41,331
Funds Receivable from the Ministry of Education	-

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

### Represented by:

Funds Held on Behalf of the Ministry of Education	473,383
Funds Receivable from the Ministry of Education	(1,561)



## 17. 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.

## 18. 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	2,890	1,955
<i>Leadership Team</i> Remuneration	243,322	234,088
Full-time equivalent members	2	2
Total key management personnel remuneration	246,212	236,043

There are six members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has Finance (two members) and Property (three members) that meet monthly and quarterly respectively. 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	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

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

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

## 19. 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.

## 20. Commitments

### (a) Capital Commitments

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

- (a) \$532,800 contract for Toilet Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$717,125 has been received of which \$713,564 has been spent on the project to date; and
- (b) \$37,769 contract for ILE & DQLS Upgrade to be completed in 2023, which is fully funded by the Ministry of Education. \$37,769 has been received of which \$0 has been spent on the project; and

(Capital commitments at 31 December 2021: \$640,073)

### (b) Operating Commitments

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

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

	2022 Actual \$	2021 Actual \$
No later than One Year	26,240	26,240
Later than One Year and No Later than Five Years	49,798	23,558
	<u>76,038</u>	<u>49,798</u>

## 21. 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	356,792	273,351	827,177
Receivables	105,781	85,500	81,518
Investments - Term Deposits	170,399	250,000	230,399
Total Financial assets measured at amortised cost	<u>632,972</u>	<u>608,851</u>	<u>1,139,094</u>

### Financial liabilities measured at amortised cost

Payables	92,932	109,402	101,769
Finance Leases	17,336	8,000	8,094
Total Financial Liabilities Measured at Amortised Cost	<u>110,268</u>	<u>117,402</u>	<u>109,863</u>

## 22. Events After Balance Date

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

# Analysis of Variance Reporting

<b>School Name:</b>	<b>Birkdale North School</b>
<b>School Number:</b>	<b>1229</b>

**Focus:**

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

**Strategic Aim:**  
Deliver a responsive curriculum that meets the needs of all learners and drives achievement.

**Annual Aim for 2022**

1. Learners demonstrate independence and ownership in their learning.
2. Teachers provide innovative teaching and learning. Teachers are skilled, adaptive, and motivated professionals.
3. Focus on raising achievement for all students, including our identified *Target Students* who are achieving Below or Well Below the expected curriculum levels in any curriculum area, Māori and Pasifika students in Mathematics, achieving below expectations; Māori and Pasifika students in Writing, achieving below expectations; and students who missed out on consistent teaching and learning during Covid lockdowns in 2021.

**Target:**  
**Annual Learning Targets for 2022:**  
Focus on raising achievement for students who are below the expected curriculum level in reading, writing and maths.  
- An overall increase from 2021 of 5% of students achieving At and Above the curriculum expectations by the end of year 2022. (For Reading, Writing and Maths)  
- For cohort tracked achievement results for Māori and Pasifika students an overall increase of at least 5% by the end of 2022.

	Reading Results for EOY 2020 % Of students At and Above	Reading Results for EOY 2021 % Of students At and Above	Reading Results for EOY 2022 % Of students At and Above	Writing Results for EOY 2020 % Of students At and Above	Writing Results for EOY 2021 % Of students At and Above	Writing Results for EOY 2022 % Of students At and Above	Maths Results for EOY 2020 % Of students At and Above	Maths Results for EOY 2021 % Of students At and Above	Maths Results for EOY 2022 % Of students At and Above
<b>All Students</b>	72% (206)	76% (184)	81% (177)	67% (206)	63% (184)	71% (177)	70% (206)	74% (184)	77% (177)
<b>Māori Students</b>	57% (38)	62% (32)	67% (30)	47% (38)	34% (32)	46% (30)	53% (38)	59% (32)	56% (30)
<b>Pasifika Students</b>	65% (26)	68% (22)	77% (26)	58% (26)	55% (22)	73% (26)	50% (26)	59% (22)	70% (26)

• Note – Data in this table has been recalculated using Assay Analysis on our Student Management System, Edge, to ensure consistent data analysis when comparing the years 2020, 2021 and 2022. The percentages are out of the number of students in the set, which is recorded in brackets.

**Baseline Data:**

**Baseline Data for the End of 2021 states:**

**All Students: (184)**

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 76%; Writing 63%; Mathematics 74%

**Māori Students: (32)**

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 62%; Writing 34%; Mathematics 59%

**Pasifika Students: (22)**

Percentage of students At and Above the Expected NZ Curriculum levels in Reading 68%; Writing 55%; Mathematics 59%

## Actions

### What did we do?

#### Context for 2022 –

#### Important considerations for 2022 related to the impact of COVID-19 and a major rebuild project within the school: -

- **Adaptations to the school day** - Throughout Term 1 2022 schooling was impacted by restrictions related to limiting the spread of COVID-19. Staggered starts and finishes for our students, mask wearing, restrictions on moving out of class groups, split playground times for the Junior school and Senior school, and assemblies being held outside were examples of the adaptations our school used to minimise the spread of infection.
- **Anxiety and absenteeism** - Some students were highly anxious about returning to school. Additionally, some families remained very cautious about their children attending school (mostly for valid reasons) and kept their children home more frequently than they had pre-pandemic.
- **During times with increased staff illness or staff absences, our teachers and non-teaching staff carried an extra workload and needed to be adaptable.** – Staff catching Covid-19, or illness within their families had an impact during the year. There was a very limited pool of relievers to call on. All staff worked collaboratively to cover when others were away and be flexible when their expected release days were postponed. Considering these factors, teachers prioritised learning and achievement, and the senior leadership team worked to minimise any disruption and reduce stress on staff, wherever possible.
- **Administration block refurbishment and disruptions caused by building work** – From Term 1 through to Term 3 our school was impacted by the building project and relocation of the administration block workspaces. Before Term 4 mould was discovered in one classroom, so the class was relocated. Staff adapted to minimise disruptions caused by the building project and the class move, ensuring that student learning remained a priority.

## Annual Aims for 2022

### 1. Learners demonstrate independence and ownership in their learning.

- Students set literacy goals with their teachers each term. They were guided by teachers for suitable goals, appropriate to their level.
- In three-way student, teacher, parent conferences students shared their goals. They had opportunities to talk with their teacher and whānau about their goals, their progress, and their work.
- Students discussed the school vision – *Creative, Passionate, and Critical Learners* – and what this might look like. This was regularly talked about in the whole school assembly by the principal and discussed in classrooms by teachers. We noticed by the end of 2022 that many more students were able to explain what being a *Creative, Passionate and Critical Learner* might look like.
- Choice of learning tasks or activities was provided in a variety of ways at all year levels.

### 2. Teachers provide innovative teaching and learning. Teachers are skilled, adaptive, and motivated professionals.

Throughout 2022 our staff, including our leadership team, teachers and teacher aides participated in a range of professional development opportunities. We continued to build teacher capacity to improve student learning and achievement levels through enhanced teacher knowledge, shared pedagogy, and development of effective practice.

- Kim Bulluss, an external facilitator from Cognition, worked with the staff during 2022 on:
  - i. Developing effective teacher pedagogy,
  - ii. Planning and communication with the Leadership team, and
  - iii. Facilitating Staff Meetings and PD on Teacher Only Days.
- Two teachers completed professional development in Mathematics, participating in the Just-in-Time Mathematics Ministry of Education PD, working with facilitator Kim Bulluss.
- A team of three Resource Teachers of Learning and Behaviour (RTLBs) worked with our Leadership Team, our staff, teachers, and teacher aides, to build understanding of Universal Design for Learning principles. This professional development was carried out over two Teacher Only Days and continued with follow-up at staff professional development meetings and contributed to teacher's understanding of principles of inclusion.
- One teacher worked with an RTLB to her further develop her classroom strategies for managing learning and behaviour.
- Our teachers and leadership participated in weekly Te Reo professional development with Te Puna Reo Māori to build knowledge of Te Reo and knowledge of Te Ao Māori.

- In Teams (Junior and Senior), teachers worked collaboratively to plan and support each other and to share their ideas for best practice. Teachers analysed learning barriers they observed and discussed ways to address them and ways to adapt the learning to suit the needs of their students.

**3. Focus on raising achievement for all students, including our identified Target Students who are achieving Below or Well Below the expected curriculum levels in any curriculum area; Māori and Pasifika students in Mathematics, achieving below expectations; Māori and Pasifika students in Writing, achieving below expectations; and students who missed out on consistent teaching and learning during Covid lockdowns in 2021.**

In 2022 our school provided support for raising achievement through a number of in-school programmes, and through help from external professionals. Our programmes and supports for target students and/ or priority learners are listed below: -

- **Reading Recovery Programme** – Six students were taught each day with an individualised instructional programme in reading and writing by our trained Reading Recovery Teacher, Mrs Singh. This programme targets students aged between 6 and 7 years of age who need additional literacy support. Individually planned lessons provide excellent support and opportunities for accelerated learning for many of our identified Target Students in this age group. Students who are successfully discontinued can participate more actively in the class programme for reading and writing and feel more confident about their learning and achievement.
- **Early Literacy Support Groups (ELS groups)** were run jointly by Mrs Singh (Reading Recovery teacher) and the class teacher. The ELS groups were for 3 or 4 students each term who were identified as needing additional literacy support, mostly before they turn six. In the ELS group students receive extra teaching help to accelerate their progress in reading and writing. By identifying students who need support early there are more opportunities to help them and work with their parents / whānau where possible.
- **In Class Support** – Two students received In Class Support during 2022. The class Teacher and or a Teacher Aide worked with each of these students for one hour per day on programmes directly related to their learning needs, with guidance from the class teacher and the SENCo.
- **Teacher Aide support and / or Stagiaire support for small groups with learning** – This was carried out in classes and followed guidance from the class teacher based on similar learning needs for each small group. Throughout the year small groups were supported in classes in the middle and senior school in this way.
- **Teacher Aide support for individual students with learning and behaviour** – Six other students received individual Teacher Aide support during the year, or for part of the year, in response to their identified learning / and or behaviour needs. Although not all students received funding to cover their TA time, the principal identified the need to put support in place and applied for funding on an emergency basis when needed. Other TA time was covered by ACC, individual student referrals through Resource Teachers of Learning and Behaviour, or from school funds.



- **Resource Teacher of Literacy (RTLit) Support for Reading and Writing** – 3 students from the senior school received literacy support from a Resource Teacher of Literacy in Term 1 and Term 2 of 2022. After their programme with the RTLit they received additional teacher and teacher aide support based on their identified next steps for learning.
- **ESOL Programme** – Our ESOL programme supported learners with their oral language in small withdrawal groups or by working with the students in their class. The ESOL team includes an ESOL co-ordinator, a part-time ESOL teacher and a Teacher Aide who works with ESOL groups either in class, or by withdrawing small groups. Each class teacher supports ESOL learners in their class.

## Outcomes

### What happened?

Our Whole School End of Year Data for 2022 compared to the EOY Data for 2021 for all students shows an: -

- o Increase of 5% for Whole School Reading results for students achieving At or Above expected curriculum levels.
- o Increase of 8% for Whole School Writing results for students achieving At or Above expected curriculum levels.
- o Increase of 3% for Whole School Mathematics results for students achieving At or Above expected curriculum levels.

Results for Māori and Pasifika students from 2021 to 2022 EOY Data showed: -

- o Māori students results increased 5% in Reading, and 12% in Writing over this period. But Māori students results in Maths decreased by 3% over the same period.
- o Pasifika students results show an increase of 9% in Reading, 18% in Writing, and 11% in Mathematics over this period.

When Cohort Tracked Data was used (the same students from one year to the next) the EOY Data from 2021 to 2022 showed: -

- o Māori students results increased 4% in Reading, increased 9% in Writing, and stayed the same in Maths over this period.
- o Pasifika students results showed no change for Reading or Writing in the number of students achieving At or Above expectations over this period, and in Maths there was one fewer student achieving At or Above in 2022.

Although not all of our goals were met with our Data, we are very positive about the achievements that have been made in the Data as a whole. When looking at our data above for academic achievement we are not directly measuring the growth in Social and Emotional Learning for students. However, we recognise that SEL is an important aspect of learning for students. For many students we see growth in their social and emotional skills, which are important life skills, even if they are not achieving At or Above in Literacy and Maths yet.

Quoting from the SEL Framework Ministry of Education site –

- "Social and emotional learning (SEL) enhances students' capacity to integrate skills, attitudes, and behaviours so they can deal effectively with daily tasks and challenges."
- "Students learn best in positive classroom environments that nurture their social, emotional, and cognitive skills."

In Term 3, 2023 we carried out the NZCER Junior Me and My School (JMMS) Survey with all our students in years 4 to 6. From this survey scale scores were obtained that measured the levels of student engagement and reading engagement. This survey has been done yearly for 5 years (but was not completed in 2021 due to the COVID-19 lockdown.) In 2022 our results showed positive evidence of student engagement, which were reasonably consistent between classes, year levels and ethnicities. Analysis of this survey is beyond the scope of the Analysis of Variance but the data from the survey gives us a student perspective on their engagement. The mean score for students shows they – "Strongly agree that they are making progress at school, that they take notice of what their teachers say about their work, that they are persistent in their efforts, and that there is a mutual respect between them and their teachers. They strongly agree that they feel proud to be at their school, that they feel safe, and that their culture is valued. Students agree that they look forward to going to school and find it easy to concentrate in class."

When examining closely the results for groups within our school we have identified several areas of focus for 2023.

The main areas we have identified are as follows: -

- Provide support for our Target students and students who are achieving Below or Well Below expected curriculum levels in Reading Writing, and/ or Mathematics.
- Provide support for students with their health and wellbeing, including their Social and Emotional Learning, feeding any students who are hungry or providing for their physical and emotional needs by working with parents, caregivers, whanau, and external agencies.
- This includes a special focus for Māori and Pasifika students who are achieving below expectations in Mathematics and/ or Writing.

There are some important considerations when viewing the data and analysis in this report. Our End of Year Data has been recalculated using Assay Analysis on our Student Management System, Edge, to ensure consistency when comparing the years 2020, 2021 and 2022. The percentages expressed are out of the number of students in the whole set. The number of students in the set is recorded in brackets.

Our 2021 data was impacted by the COVID-19 lockdowns that were experienced during much of the second half of 2021. Due to the lockdowns, schools, including Birkdale North, were unable to carry out the usual assessments, and we had missing data. This meant that our judgements about student achievement were based on mid-year data and the Term 4 data for 2021 that was available. The fact that our End of Year Data was impacted in this way needs to be kept in mind for all of the comparisons that are made in the charts on the following pages.

Below is the data for the Whole School, Māori and Pasifika students and additional data for Cohort Tracked Māori and Pasifika students: -

Comparison of Whole School Mathematics data for 2020 and 2021				Comparison of End of Year Mathematics data from 2021 to 2022 shows that: -			
Groups	Maths End of Year 2021	Groups	Maths End of Year 2022	Groups	Maths End of Year 2021	Groups	Maths End of Year 2022
All Students (184)	10%	All Students (177)	11%	All Students (177)	12%	All Students (177)	12%
Māori Students (32)	9%	Māori Students (30)	23%	Māori Students (30)	20%	Māori Students (30)	43%
Pasifika Students (22)	27%	Pasifika Students (26)	19%	Pasifika Students (26)	12%	Pasifika Students (26)	58%
	Well Below		Well Below		Below		At
	Below		Below		At		Above and Well Above
	At		At		At		Above and Well Above
	Above and Well Above		Above and Well Above		Above and Well Above		Above and Well Above

- Whole School data has improved by 3% when looking at the group of All Students; from 74% At and Above expectations to 77% At and Above expectations in 2022.
- Māori students' Mathematics achievement has decreased during this period by 3%; In 2021 59% of students were At or Above expectations and in 2022 56% of students were At or Above expectations.
- Pasifika students' Mathematics achievement has increased by 11%, from 59% in 2021 to 70% in 2022 for At or Above curriculum expectations.

Cohort tracking for Mathematics data for Māori and Pasifika students - 2021 and 2022			
Groups	Maths End of Year 2021	Groups	Maths End of Year 2022
All Students (184)	10%	All Students (177)	11%
Māori Students (32)	3%	Māori Students (32)	16%
Pasifika Students (16)	25%	Pasifika Students (16)	25%
	Well Below		Well Below
	Below		Below
	At		At
	Above and Well Above		Above and Well Above

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

- At the end of 2022 the cohort group of Māori students had the same number of students, 20 out of 32 who were achieving At or Above the expected curriculum level.
  - At the end of 2022 the cohort group of Pasifika students had 1 fewer student out of 16 who were achieving At or Above the expected curriculum level.
- \* Note that percentage comparisons may be misleading with the low numbers in these cohort groups.

Comparison of Whole School Reading data for 2021 and 2022								
Groups	Reading End of Year 2021			Groups	Reading End of Year 2022			
	Well Below	Below	At		Above and Well Above	Well Below	Below	At
All Students (184)	9%	16%	54%	All Students (177)	7%	12%	53%	Above and Well Above 28%
Māori Students (32)	16%	22%	59%	Māori Students (30)	20%	13%	57%	10%
Pasifika Students (22)	14%	18%	59%	Pasifika Students (26)	12%	12%	62%	15%

**Comparison of End of Year Reading data from 2021 to 2022 shows: -**

- 5% improvement in Whole School data for students At or Above curriculum expectations.
- Māori students' achievement has increased by 5%, from 62% to 67% At and Above curriculum expectations.
- Pasifika students' achievement has increased by 9%, from 68% to 77% At and Above curriculum expectations.

Cohort tracking for Reading data for Māori and Pasifika students - 2021 and 2022								
Groups	Reading End of Year 2021			Groups	Reading End of Year 2022			
	Well Below	Below	At		Above & Well Above	Well Below	Below	At
All Students (184)	9%	16%	54%	All Students (177)	7%	12%	53%	Above & Well Above 28%
Māori Students (32)	13%	16%	62%	Māori Students (32)	9%	16%	53%	22%
Pasifika Students (16)	12%	12%	62%	Pasifika Students (16)	12%	12%	56%	19%

**Cohort tracking in Reading for Māori and Pasifika students from 2021 to 2022 shows: -**

- 4% increase in cohort tracked Māori students achieving At or Above, 71% in 2021 to 75% in 2022. This was an increase of 1 student now working At or Above in this cohort. Additionally there are a greater percentage of students working Above or Well Above in 2022 compared to 2021.
- The cohort tracked Pasifika students achieving At or Above, was the same percentage for 2021 and 2022. There was a small shift to the right with one student moving from At to Above from 2021 to 2022.

Comparison of Whole School Writing data for 2021 and 2022										
Groups	Writing End of Year 2021					Groups	Writing End of Year 2022			
	Well Below	Below	At	Above and Well Above	All Students		Well Below	Below	At	Above and Well Above
All Students (184)	15%	22%	54%	9%	All Students (177)	13%	16%	59%	12%	
Māori Students (32)	25%	41%	34%	0%	Māori Students (30)	33%	20%	40%	6%	
Pasifika Students (22)	27%	18%	55%	0%	Pasifika Students (26)	15%	12%	73%	0%	

**Comparison of End of Year Writing data from 2021 to 2022 shows that: -**

- 8% increase in students achieving At or Above in Writing for all students, from 63% in 2021 to 71% in 2022.
- 12% increase in Māori students' Writing achievement, from 34% At and Above in 2021 to 46% in 2022. However, the percentages in 2020 and 2022 are very close, 47% and 46% respectively.
- 18% increase in Pasifika students' Writing achievement, from 55% At and Above in 2021 to 73% in 2022.

Cohort tracking for Writing data for Māori and Pasifika students – 2021 and 2022										
Groups	Writing End of Year 2021					Groups	Writing End of Year 2022			
	Well Below	Below	At	Above and Well Above	All Students		Well Below	Below	At	Above and Well Above
All Students (184)	15%	22%	54%	9%	All Students (177)	13%	16%	59%	12%	
Māori Students (32)	16%	44%	41%	0%	Māori Students (32)	28%	22%	38%	12%	
Pasifika Students (2)	12%	19%	69%	0%	Pasifika Students (16)	19%	12%	69%	0%	

**Cohort tracking in Writing for Māori and Pasifika students from 2021 to 2022 shows: -**

- 9% increase in cohort tracked Māori students achieving At or Above, 41% in 2021 to 50% in 2022. This means an increase of 3 students now working At or Above in this cohort.
- No change in cohort tracked Pasifika students achieving At or Above, 69% in 2021 to 69% in 2022.

## Reasons for the variance

### *Why did it happen?*

Our targets for Reading and Writing were reached or exceeded. The percentage increase from 2021 to 2022 was 5% for Reading and 8% for Writing.

In Mathematics we had a slightly lower increase than our target. The increase was 3%.

Reasons for reaching our targets in Reading and Writing can be related to a number of factors which have been mentioned above. These include: –

- Identifying students who need help early and giving additional support in small groups, or an individual programme,
- Differentiation of classroom teaching to meet the needs of diverse learners in the class,
- Teachers' knowledge of learning and pedagogy,
- In summary a combination of effective teaching practice, positive teacher student relationships, student goal setting, and student engagement in their learning.

Reasons for Mathematics improvement being 2% below the target, at 3%, rather than 5% could be: -

- Changes in the way we teach Mathematics can take time to adjust to. For this reason, the Maths results may not have increased as much as the goal set, but there was still an increase.
- We may be seeing the impact of the 2021 COVID-19 lockdown in Mathematics for students who were less secure in their number knowledge and problem solving at the start of 2022 and needed time to catch up in some areas of Maths and Statistics.

In 2022 there were between 25 and 30 percent of our students on our Special Needs register. These students have identified learning difficulties, or learning and behaviour needs, or health and wellbeing needs, identified giftedness, or a combination of needs. Individual Education Plans for students will show the gains they have made with their learning and behaviour over time. Often the gains that are seen by teachers, students, and parents do not show up in data, as the student has not moved to At expectations, even though they have reached their goals and have made improvements for their learning or behaviour.

## Evaluation

### Where to next?

After reflecting on our End of Year Data for 2022 and the comparisons with 2021, we have identified areas of special focus.

- We will focus on writing in all areas of the school. To support writing we will renew our focus on ensuring that Oral Language teaching underpins learning for all akonga, and that vocabulary and oral language skills are explicitly taught.
- Another focus will be to utilise effective pedagogies in Mathematics including: rich tasks, Talk Moves, culturally responsive teaching practices, and high expectations for all learners.
- We will support all learners in a holistic way, ensuring that barriers to learning are removed, and we teach skills for social and emotional learning.

### Annual Learning Targets for 2023 :-

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

- An overall increase of 5% for students achieving At or Above curriculum expectations in Reading, Writing and Mathematics from 2022 to 2023
- An overall increase of at least 5% for Māori Students and for Pasifika Students.

	Reading Results for EOY 2020 % Of students At and Above	Reading Results for EOY 2021 % Of students At and Above	Reading Results for EOY 2022 % Of students At and Above	Writing Results for EOY 2020 % Of students At and Above	Writing Results for EOY 2021 % Of students At and Above	Writing Results for EOY 2022 % Of students At and Above	Maths Results for EOY 2020 % Of students At and Above	Maths Results for EOY 2021 % Of students At and Above	Maths Results for EOY 2022 % Of students At and Above
<b>All Students</b>	72% (206)	76% (184)	81% (177)	67% (206)	63% (184)	71% (177)	70% (206)	74% (184)	77% (177)
<b>Māori Students</b>	57% (38)	62% (32)	67% (30)	47% (38)	34% (32)	46% (30)	53% (38)	59% (32)	56% (30)
<b>Pasifika Students</b>	65% (26)	68% (22)	77% (26)	58% (26)	55% (22)	73% (26)	50% (26)	59% (22)	70% (26)

## Planning for 2023. -

Based on the Data from EOY 2022 and our analysis above, our focus areas for 2023 are: -

- Raise achievement for students below expected curriculum levels in Reading, Writing and Mathematics.
- Identify Target students for 2023 and additional support needed for them. This will involve testing, formative assessment, and liaison with their parents/ whanau, or other Learning Support.
- Develop programmes to support Target students (IEPs for students).
- Enable student goal setting for learning and life skills of SEL and or Key Competencies.
- Share student goals with parents/ whanau to build home-school collaboration for student achievement.
- Embed effective teaching practices through staff development to support learner agency and achievement.
- Focus on health and wellbeing for students in safe learning environments, that are responsive to student wellbeing. Carry out the NZCER student survey Me and My School, for years 4 to 6, in the second half of 2023.

AM Wrightson 9/02/2023





# BIRKDALE NORTH SCHOOL

**Principal Jan McDonald**

213 Birkdale Rd, Birkdale, Auckland phone: 483-8674 mobile: 027 814 0340  
[office@birkdalenorth.school.nz](mailto:office@birkdalenorth.school.nz)

## ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

### KIWISPORT

**Kiwisport is a government funding initiative to support student participation in organized sport. In 2022 the school received total Kiwisport funding of \$2895 (excluding GST).**

**During the year the school had programmes for coaching and inter school sport competitions such as Touch, Ripa, Netball, Cricket, Table Tennis and Soccer.**

**Kiwisport funding remaining unspent in the 2022 year will be spent in the 2023 year on programmes benefiting all students.**

Signed: .....  
  
Principal

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF BIRKDALE NORTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 17, 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 7/7/23. 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

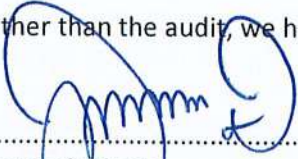
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

## Independence

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

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



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