

BIRKENHEAD PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1231

Principal: Bevan Verryt

School Address: 77 Mokoia Road, Birkenhead, AUCKLAND

School Postal Address: 77 Mokoia Road, Birkenhead, AUCKLAND

School Phone: 09 480 7365

School Email: office@bps.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jo McDonald	Presiding Member	Re elected Sept 2022	Sept 2025
Sam Perkins	Presiding Member	Elected June 2019	Sept 2022
Jason Britten	Parent Representative	Elected June 2019	Sept 2022
Bevan Verryt	Principal ex Officio	Apointed Jan 2019	
Vimal Nair	Parent Representative	Elected Nov 2020	Nov 2023
Nathan Stantiall	Parent Representative	Elected Nov 2020	Nov 2023
Naomi McRae	Parent Representative	Elected Sept 2022	Sept 2025
Jared Honore	Parent Representative	Elected Sept 2022	Sept 2025
Alice Saunders	Staff Representative	Re elected Sept 2022	

Accountant / Service Provider: J A Martin Accounting Services

BIRKENHEAD PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Birkenhead Primary School

Statement of Responsibility

For the year ended 31 December 2022

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

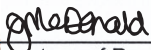
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Jo McDonald

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Bevan Verryt

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Birkenhead Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,521,847	2,503,114	3,455,686
Locally Raised Funds	3	429,288	305,690	204,601
Interest Income		9,780	2,000	3,748
Total Revenue		3,960,915	2,810,804	3,664,035
Expenses				
Locally Raised Funds	3	288,364	151,852	70,448
Learning Resources	4	2,644,422	2,245,050	2,649,696
Administration	5	304,536	226,598	228,221
Finance		1,889	1,600	3,222
Property	6	741,420	213,925	562,296
— Loss on Disposal of Property, Plant and Equipment		25,266	-	31,020
		4,005,897	2,839,025	3,544,903
Net Surplus / (Deficit) for the year		(44,982)	(28,221)	119,132
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(44,982)	(28,221)	119,132

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

Birkenhead Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,399,247	1,250,000	1,182,882
Total comprehensive revenue and expense for the year		(44,982)	(28,221)	119,132
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	97,233
Equity at 31 December		1,354,265	1,221,779	1,399,247

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.

Birkenhead Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	64,125	298,077	342,233
Accounts Receivable	8	205,844	-	207,330
GST Receivable		34,869	3,000	34,031
Prepayments		21,115	-	2,987
Inventories	9	1,742	4,200	6,195
Investments	10	400,000	200,000	200,000
Funds Receivable for Capital Works Projects	16	43,196	-	110,071
		<u>770,891</u>	<u>505,277</u>	<u>902,847</u>
Current Liabilities				
Accounts Payable	12	259,189	37,998	239,327
Revenue Received in Advance	13	1,000	3,500	26,000
Finance Lease Liability	15	9,983	-	15,433
		<u>270,172</u>	<u>41,498</u>	<u>280,760</u>
Working Capital Surplus/(Deficit)		500,719	463,779	622,087
Non-current Assets				
Property, Plant and Equipment	11	895,193	813,000	802,763
		<u>895,193</u>	<u>813,000</u>	<u>802,763</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	32,532	25,000	21,220
Finance Lease Liability	15	9,115	30,000	4,383
		<u>41,647</u>	<u>55,000</u>	<u>25,603</u>
Net Assets		<u>1,354,265</u>	<u>1,221,779</u>	<u>1,399,247</u>
Equity		<u>1,354,265</u>	<u>1,221,779</u>	<u>1,399,247</u>

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

Birkenhead Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		835,022	529,866	777,657
Locally Raised Funds		428,089	304,679	153,149
International Students		7,000	14,500	13,000
Goods and Services Tax (net)		(837)	31,032	(28,098)
Payments to Employees		(355,476)	(560,429)	(324,702)
Payments to Suppliers		(865,328)	(579,562)	(457,928)
Interest Paid		(1,889)	(1,600)	(3,222)
Interest Received		4,227	197,342	4,600
Net cash from/(to) Operating Activities		50,808	(64,172)	134,456
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(189,318)	(152,510)	(71,744)
Purchase of Investments		(200,000)	-	(7,297)
Net cash from/(to) Investing Activities		(389,318)	(152,510)	(79,041)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	97,233
Finance Lease Payments		(18,303)	62,455	(15,458)
Funds Administered on Behalf of Third Parties		78,705	110,071	(143,785)
Net cash from/(to) Financing Activities		60,402	172,526	(62,010)
Net increase/(decrease) in cash and cash equivalents		(278,108)	(44,156)	(6,595)
Cash and cash equivalents at the beginning of the year	7	342,233	342,233	348,828
Cash and cash equivalents at the end of the year	7	64,125	298,077	342,233

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.

Birkenhead Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 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. 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.

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.

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 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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) 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.

q) 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.

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

s) 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.

t) Budget Figures

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

u) 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	583,688	612,614	658,930
Teachers' Salaries Grants	2,289,057	1,800,000	2,311,861
Use of Land and Buildings Grants	360,937	-	366,168
Other Government Grants	288,165	90,500	118,727
	<u>3,521,847</u>	<u>2,503,114</u>	<u>3,455,686</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	116,103	113,800	103,571
Fees for Extra Curricular Activities	86,805	98,590	61,024
Trading	188,411	50,000	15,633
Fundraising & Community Grants	28,225	30,800	1,318
Other Revenue	2,744	500	(456)
International Student Fees	7,000	12,000	23,511
	<u>429,288</u>	<u>305,690</u>	<u>204,601</u>
Expenses			
Extra Curricular Activities Costs	109,966	112,452	65,875
Trading	174,090	36,300	233
Fundraising and Community Grant Costs	-	100	247
Other Locally Raised Funds Expenditure	3,225	1,000	1,817
International Student - Student Recruitment	1,083	2,000	2,276
	<u>288,364</u>	<u>151,852</u>	<u>70,448</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>140,924</u>	<u>153,838</u>	<u>134,153</u>

During the year the School hosted 1 International students (2021:1)

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	51,831	74,030	63,313
Information and Communication Technology	18,889	33,020	41,684
Library Resources	3,777	5,500	6,834
Employee Benefits - Salaries	2,463,513	2,001,700	2,430,726
Staff Development	17,207	40,800	24,434
Depreciation	89,205	90,000	82,705
	<u>2,644,422</u>	<u>2,245,050</u>	<u>2,649,696</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,998	7,998	7,765
Board Fees	3,535	4,400	3,240
Board Expenses	13,682	10,700	7,216
Communication	22,359	22,200	22,468
Consumables	43,005	28,050	26,605
Operating Lease	8,115	8,000	7,946
Legal Fees	2,989	350	339
Other	3,531	1,400	1,355
Employee Benefits - Salaries	157,067	112,300	120,684
Insurance	3,261	3,200	3,188
Service Providers, Contractors and Consultancy	38,994	28,000	27,415
	<u>304,536</u>	<u>226,598</u>	<u>228,221</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	8,114	7,500	10,882
Consultancy and Contract Services	40,814	45,000	43,379
Cyclical Maintenance Provision	11,312	-	8,535
Grounds	17,216	21,800	10,251
Heat, Light and Water	36,976	31,500	23,082
Rates	123	125	123
Repairs and Maintenance	186,116	40,700	34,755
Use of Land and Buildings	360,937	-	366,168
Security	16,577	5,400	5,360
Employee Benefits - Salaries	63,235	61,900	59,761
	<u>741,420</u>	<u>213,925</u>	<u>562,296</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	64,125	143,077	176,572
Short-term Bank Deposits	-	155,000	165,661
Cash and cash equivalents for Statement of Cash Flows	<u>64,125</u>	<u>298,077</u>	<u>342,233</u>

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

Of the \$64,125 Cash and Cash Equivalents, \$22,84 of unspent FFE Grant for the New Build funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	6,189	-	11,989
Interest Receivable	6,376	-	823
Teacher Salaries Grant Receivable	193,279	-	194,518
	<u>205,844</u>	<u>-</u>	<u>207,330</u>
Receivables from Exchange Transactions	12,565	-	12,812
Receivables from Non-Exchange Transactions	193,279	-	194,518
	<u>205,844</u>	<u>-</u>	<u>207,330</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	1,742	4,200	6,195
	<u>1,742</u>	<u>4,200</u>	<u>6,195</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	400,000	200,000	200,000
Total Investments	<u>400,000</u>	<u>200,000</u>	<u>200,000</u>

11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	380,939	31,095	(5,377)	-	(9,895)	396,762
Furniture and Equipment	246,271	98,387	(1,075)	-	(33,029)	310,554
Information and Communication Technology	116,380	43,683	-	-	(30,702)	129,361
Leased Assets	32,979	17,584	(16,288)	-	(12,620)	21,655
Library Resources	26,194	16,152	(2,526)	-	(2,959)	36,861
Balance at 31 December 2022	<u>802,763</u>	<u>206,901</u>	<u>(25,266)</u>	<u>-</u>	<u>(89,205)</u>	<u>895,193</u>

The net carrying value of equipment held under a finance lease is \$18,518 (2021: \$28,101)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	647,204	(250,442)	396,762	622,147	(241,208)	380,939
Furniture and Equipment	510,180	(199,626)	310,554	413,494	(167,223)	246,271
Information and Communication T	343,129	(213,768)	129,361	299,446	(183,066)	116,380
Leased Assets	40,792	(19,137)	21,655	52,271	(19,292)	32,979
Library Resources	99,486	(62,625)	36,861	92,271	(66,079)	26,194
Balance at 31 December	1,640,791	(745,598)	895,193	1,479,629	(676,868)	802,763

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	20,854	30,000	47,033
Accruals	15,763	7,998	7,765
Employee Entitlements - Salaries	198,353	-	169,468
Employee Entitlements - Leave Accrual	24,219	-	15,061
	<u>259,189</u>	<u>37,998</u>	<u>239,327</u>
Payables for Exchange Transactions	253,463	37,998	239,327
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	5,726	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>259,189</u>	<u>37,998</u>	<u>239,327</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	1,000	25,000
International Student Fees in Advance	-	2,500	-
Other revenue in Advance	1,000	-	1,000
	<u>1,000</u>	<u>3,500</u>	<u>26,000</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	21,220	21,220	12,685
Increase to the Provision During the Year	11,312	3,780	8,535
Provision at the End of the Year	<u>32,532</u>	<u>25,000</u>	<u>21,220</u>
Cyclical Maintenance - Non current	32,532	25,000	21,220
	<u>32,532</u>	<u>25,000</u>	<u>21,220</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on quotes and actuals.

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	9,983		15,433
Later than One Year and no Later than Five Years	9,115	30,000	4,383
	<u>19,098</u>	<u>30,000</u>	<u>19,816</u>
Represented by			
Finance lease liability - Current	9,983		15,433
Finance lease liability - Non current	9,115	30,000	4,383
	<u>19,098</u>	<u>30,000</u>	<u>19,816</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 Refurb & Water Tightness, Hall Toilets	(66,187)	19,270	9,103	22,363	(15,451)
LSC New Office	(8,225)	8,225	-	-	-
Shade Sails	(11,568)	-	(10,370)	19,890	(2,048)
Pool Changing Rooms	(24,091)	112,500	(170,842)	73,409	(9,024)
Tiger Turf	-	21,229	(51,147)	29,918	-
Weather Tightness	-	-	(16,673)	-	(16,673)
Totals	<u>(110,071)</u>	<u>161,224</u>	<u>(239,929)</u>	<u>145,580</u>	<u>(43,196)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(43,196)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Toilet Refurb & Water Tightness, Hall Toilets	(9,873)	55,696	(112,010)	-	(66,187)
LSC New Office	43,587	1,630	(58,232)	4,790	(8,225)
Shade Sails	-	27,000	(38,568)	-	(11,568)
Pool Changing Rooms	-	-	(24,091)	-	(24,091)
Totals	33,714	84,326	(232,901)	4,790	(110,071)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(110,071)

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.

V Nair is a Board member and also the husband of S Nair who is a teacher at the school and receives wages from the school's Ministry of Education Payroll.

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	3,535	3,240
<i>Leadership Team</i>		
Remuneration	790,306	728,459
Full-time equivalent members	8	7
Total key management personnel remuneration	793,841	731,699

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0 - 1	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
100 - 110	1.00	0.00
110 - 120	0.00	2.00
	<u>1.00</u>	<u>2.00</u>

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) A Contract for rebuilding classrooms and office spaces commenced in 2021 and completed in 2022, which will be fully funded by the Ministry of Education. This project is to be managed financially by the Ministry of Education;
- (b) A contract to build Pool Changing Room was applied for in 2021 with work completed in 2022. This project is funded by the Ministry,

(Capital commitments at 31 December 2021: \$76,959)

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2022 Actual \$	2021 Actual \$
No later than One Year	485	485
Later than One Year and No Later than Five Years	202	687
	<u>687</u>	<u>1,172</u>

The total lease payments incurred during the period were \$485 (2021: \$491).

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	64,125	298,077	342,233
Receivables	205,844	-	207,330
Investments - Term Deposits	400,000	200,000	200,000
Total Financial assets measured at amortised cost	<u>669,969</u>	<u>498,077</u>	<u>749,563</u>

Financial liabilities measured at amortised cost

Payables	253,463	37,998	239,327
Finance Leases	19,098	30,000	19,816
Total Financial Liabilities Measured at Amortised Cost	<u>272,561</u>	<u>67,998</u>	<u>259,143</u>

22. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Birkenhead Primary School's Financial Statements

For the Year Ended 31 December 2022

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



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

Statement of Variance Reporting



School Name: Birkenhead Primary School	School Number: 1231
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<p>Strategic Aim:</p>	<p>Birkenhead Primary School</p> <p>Strategic Plan 2023-2025</p> <p>In order to grow active learners who make a positive difference we will... Whāia te mātauranga hei oranga mā koutou, mā te iwi, mā te ao...</p>
<p>Annual Aim & Targets:</p>	<p>See table at the end of the doc for targets</p>

The infographic is a central graphic with a dark blue background and four colored chevron-shaped sections pointing right. Each section contains an icon, a heading, and a list of bullet points.

- Teal Section (Left):**
 - Icon: Two hands holding a heart.
 - Heading: Continue to shape teachers and leaders understanding of effective collaborative practice and student agency.
 - Bullet Points:
 - Engage PD to refine effective collaborative pedagogy and student agency.
 - Increase student assessment capability.
 - Develop a progression of inquiry skills, implement the inquiry framework in the senior school and learning through Inquiry Provocations in the junior school.
 - Embed real-time, responsive assessment and reporting approach that supports student agency, and home-school partnership.
 - Build leadership capabilities with senior leadership, middle leadership, staff and children.
- Green Section (Second from Left):**
 - Icon: An eye with rays.
 - Heading: Live our school wide vision & kaupapa
 - Bullet Points:
 - Provide a wide range of opportunities for our students to participate in and to recognise achievement school wide.
 - Continue to focus on high quality effective support programmes for students with individual needs.
 - Use UDL practices to ensure learning is fully inclusive and promotes success for all learners.
 - Teachers, children and whānau to live our vision and kaupapa.
 - Provide a wide range of educational and other opportunities that will challenge and are linked to personal motivations.
- Red Section (Third from Left):**
 - Icon: A spiral.
 - Heading: Provide a progression of multicultural experiences while acknowledging our responsibility to Te Tiriti o Waitangi
 - Bullet Points:
 - Through Te Ao Māori, embed a cultural and Te Reo framework, progression across the school (Kāhui Ako), including Tikanga.
 - Provide a wide range of educational and other opportunities that will challenge and are linked to personal motivations.
 - Maintain reciprocal links with local iwi, hapu and whānau and kāhui ako to embed our local histories curriculum.
 - Recognise, value and celebrate the many cultures that make up our community.
- Orange Section (Right):**
 - Icon: A hand holding a heart.
 - Heading: Ensure the wellbeing of staff, students and community
 - Bullet Points:
 - Continual evaluation of the wellbeing of children in line with NCOL.
 - Work collaboratively with the Kāhui Ako and LSC's to implement and utilise across COL initiatives.
 - Foster our wellness plan to enhance mental health and resilience.
 - Build upon staff wellbeing.
 - Continue to foster whānau / school partnerships.

B Building connections.
Māri Tahiri.
Contributing & Collaborative.

P Persevere to be the best we can be.
Kia Manawanui, Kia Manawarua.
Resilient & Inquiring.

S Show respect in all we do.
Manaakitanga.
Integrity, inclusive & kind.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading</p> <ul style="list-style-type: none"> Year 1 engaged with Better Start Literacy Approach – Structured Literacy. Tier 2 support implemented based on BSLA assessment Terms 1 & 2 small group withdrawal programmes for Year 2-3 run by experienced teachers, targeting identified needs for those ‘at risk’ and below expectations from 2021. This programme worked closely alongside classroom teachers, evaluating and goal setting. Reading Recovery Continued alongside ELS. Focused and targeted additional teacher support provided on entry into the new ILE spaces. LSC/SENCo provided small group structured literacy approach for high risk Year 2/3 students. 	<p>Reading</p> <ul style="list-style-type: none"> Across the school: 83% were at or above expectations in Reading. Year 1 target exceeded by 4%. Year 3 target exceeded by 8%. Year 5 target exceeded by 3%. Year 2 target missed by 3%. 	<p>Reading</p> <ul style="list-style-type: none"> Year 1 introduced the Better Start Literacy Approach, resulting in increased teacher pedagogical knowledge and student outcomes. Small group targeted teacher support for Year 2 & 3 readers for 2 ½ terms. Year 5 use of differentiated reading contracts and targeted workshops, designed to increase student agency. Year 6 influx of students from overseas and other schools who arrived below expectation. Missed target by 7%. 	<p>Reading</p> <ul style="list-style-type: none"> Explore the assessment approach across the school for consistency in summative assessment tools, e.g. use of PMI throughout the school as a dip occurs between Year 3 and 4 when a different summative tool is used. Development of school wide progressions, using Structured Literacy as a guide for developing reading skills. Whole School PD into Structured Literacy (including support staff) to address vocab, fluency, comprehension, phonics and phonemic awareness. Term 1: teacher employed for small group focused work with current Year 5 students.

<p>Writing</p> <ul style="list-style-type: none"> Year 1 engaged with Better Start Literacy Approach – Structured Literacy. Use of school wide writing progressions to support goal setting, targeted workshops and whole class teaching. Terms 1 & 2 small group withdrawal programmes for Year 2-3 run by experienced teachers, targeting identified needs for those ‘at risk’ and below expectations from 2021. This programme worked closely alongside classroom teachers, evaluating and goal setting. Year 4-6; Te Whare Rama programme supported by experience Teacher Aide. Staff moderation of writing samples and book/google drive writing. 	<p>Writing</p> <ul style="list-style-type: none"> Across the school 74.5% were at or above expectations in Writing. Year 1 target exceeded by 16%. Year 2 target exceeded by 10%. Year 6 target met. Year 3 target missed by 3%. 	<p>Writing</p> <ul style="list-style-type: none"> Year 1 introduced the Better Start Literacy Approach, resulting in increased teacher pedagogical knowledge and student outcomes Small group targeted teacher support for Year 2 & 3 readers for 2 ½ terms. Year 4/5 students had the greatest impact of Covid in their early writing development, poor spelling and surface features. 2021 data was inconsistent due to Covid interruptions. 	<p>Writing</p> <ul style="list-style-type: none"> Continued use of writing waka (progressions) as a formative assessment tool. Use of waka (progressions) for goals setting and targeted workshops. Use of ILE spaces to allow for additional support groups run by teachers. Regular across team / school moderation of writing to ensure consistency in marking. Whole School PD into Structured Literacy (including support staff) to address vocab, fluency, comprehension, phonics and phonemic awareness. Term 1: teacher employed for small group focused work with current Year 5 students. Year 4/5 Te Whare Rama support and additional workshops linked to iDeal.
<p>Maths</p> <ul style="list-style-type: none"> Development of the Maths Kete (school wide progressions), including PD on implementation. Y2-6 PD about using ‘Snapshots’ as formative assessment - identifying 	<p>Maths</p> <ul style="list-style-type: none"> Across the school 76% were at or above expectations in Maths. Year 1 target exceeded by 22%. Year 5 target exceeded by 10%. 	<p>Maths</p> <ul style="list-style-type: none"> Year 2 target of 70% at or above was not met, 59% of students were at or above at the end of the year. Year 3 target of 85% at or above was not met, 71% of students were at or above at the end 	<p>Maths</p> <ul style="list-style-type: none"> Math Kete (maths progressions) to be used by students to increase student agency Use of kete (progressions) for goals setting and targeted workshops.

<p>students' gaps during teaching sessions. 'Snapshots' also used to support teachers OTJs.</p> <ul style="list-style-type: none"> Year 2/3 Professional Development regarding the teaching and learning of foundational skills. Year 2/3 focus on teaching foundation skills to support students to develop part-whole. BeaM programme with students from Year 4/5. Terms 1 & 2 small group withdrawal programmes for Year 2-3 run by experienced teachers, targeting identified needs for those 'at risk' and below expectations from 2021. This programme worked closely alongside classroom teachers, evaluating and goal setting. Just-in-Time Maths PD for 2 senior teachers. Word problems used in small groups to support overall teacher judgements and consistency. 	<ul style="list-style-type: none"> Maths Kete and PD about using them increased teacher clarity about expectations for each year level. Foundation Skills PD increased teacher confidence and knowledge about the progression of learning from Stage 3 - Stage Early 5. 	<p>of the year. Many of these students were part of the Foundation Skills Programme which focused on part-whole thinking. This focus means they have the knowledge for part-whole thinking and strategies but may not have covered enough of the Maths curriculum to be at or above the end of year expectation yet.</p> <ul style="list-style-type: none"> Year 5 target of 70% at or above was met, 80% of students were at or above at the end of the year. Teachers used the Math Kete and long term plan to select and target teaching. 	<ul style="list-style-type: none"> Use of ILE spaces to allow for additional support groups run by teachers. Continue to develop maths assessment approaches that focus less on formal assessment; teachers to use Maths Ketes, observations, Snapshots and worthwhile tasks to make teacher judgement and be responsive to students needs. Continue to implement the Foundation Skills programme to support students with part-whole thinking and less focus on counting. Develop multiplicative thinking programme, to support student acceleration. Continue to review classroom follow up tasks, explicit teaching workshops and warm ups to support student needs.
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Planning for next year:

Literacy

Professional Development through Learning Matters of the iDeaL – Structured Literacy school wide, impacting both reading and writing.

Teacher Aides involved in iDeal PD, to allow for additional support and extension groups
 Develop Reading progressions across the school in line with iDeal and best practice
 Teachers employed for explicit small group teaching in Years 4-5 (term)

Maths

Continue to embed Maths Kete (progressions) across the school
 Maths Curriculum Consultant employed to improve formative assessment and teaching capabilities in line with the curriculum refresh
Collaborative Practice

Jacque Allen's PD continues focusing on developing student agency, formative assessment and middle leadership
 Develop collaborative practice and student agency strategies for those new to MLEs

Run sessions for whānau to develop understanding of collaborative practice and Hero reporting, including opportunities to visit learning spaces in action.

2021 / 2022 Comparison (Achieving or exceeding expectation)

COMPARISON	2021	2022	Increase
Reading	68%	83%	15%
Writing	55%	74.5%	19.5%
Maths	66%	76%	10%

End of 2022 Achievement Data

READING	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Judgement	2		1			1	4
Well above	12	26	31	9	12	9	99
Above	39	28	33	44	37	52	233
At	14	15	3	14	4	13	63
Below		1	2		3	4	10
Well below	67	70	70	67	56	79	409
Totals							

WRITING	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Judgement							
Well above			1			1	2 0.50%
Above	3	7	3	3	5	3	24 6%
At	58	49	50	37	31	51	276 68%
Below	6	13	14	24	16	17	90 22%
Well below		1	2	3	4	7	17 4%
Totals	67	70	70	67	56	79	409

MATHS	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Judgement							
Well above							
Above		6	7	4	7	14	38 9%
At	65	35	43	43	38	46	270 67%
Below	2	27	16	15	8	15	83 20%
Well below		2	4	5	3	4	18 4%
Totals	67	70	70	67	56	79	409

Targets and Outcomes in Reading		
Targets	Targets Met or Not	Results
YEAR 1		
75% of the Year 1 cohort to be at or above in Reading by the end 2022	Met	79% - 53 out of 67 students in Year 1 were at or above end of year expectations for 2022 in Reading
YEAR 2		
80% of the Year 2 cohort to be at or above in Reading by the end 2022	Close	77% - 54 out of 70 students in Year 2 were at or above end of year expectations for 2022 in Reading
YEAR 3		
85% of the Year 3 cohort to be at or above in Reading by the end 2022	Met	93% - 65 out of 70 students in Year 3 were at or above end of year expectations for 2022 in Reading
YEAR 4		
85% of the Year 4 cohort to be at or above in Reading by the end 2022	Not met	79% - 53 out of 67 students in Year 4 were at or above end of year expectations for 2022 in Reading
YEAR 5		
85% of the Year 5 cohort to be at or above in Reading by the end 2022	Met	88% - 49 out of 56 students in Year 5 were at or above end of year expectations for 2022 in Reading
YEAR 6		
85% of the Year 6 cohort to be at or above in Reading by the end 2022	Not met	78% - 62 out of 79 students in Year 6 were at or above end of year expectations for 2022 in Reading

Targets and Outcomes in Writing		
Targets	Targets Met or Not	Results
YEAR 1		
75% of the Year 1 cohort to be at or above in Writing by the end 2022	Met	91% - 61 out of 67 students in Year 1 were at or above end of year expectations for 2022 in Writing
YEAR 2		
70% of the Year 2 cohort to be at or above in Writing by the end 2022	Met	80% - 56 out of 70 students in Year 2 were at or above end of year expectations for 2022 in Writing
YEAR 3		
80% of the Year 3 cohort to be at or above in Writing by the end 2022	Close	77% - 54 out of 70 students in Year 3 were at or above end of year expectations for 2022 in Writing
YEAR 4		
75% of the Year 4 cohort to be at or above in Writing by the end 2022	Not met	60% - 40 out of 67 students in Year 4 were at or above end of year expectations for 2022 in Writing
YEAR 5		
70% of the Year 5 cohort to be at or above in Writing by the end 2022	Not met	64% - 36 out of 56 students in Year 5 were at or above end of year expectations for 2022 in Writing
YEAR 6		
70% of the Year 6 cohort to be at or above in Writing by the end 2022	Met	70% - 55 out of 79 students in Year 6 were at or above end of year expectations for 2022 in Writing

Targets and Outcomes in Maths		
Targets	Targets Met or Not	Results
YEAR 1		
75% of the Year 1 cohort to be at or above in Maths by the end 2022	Met	97% - 65 out of 67 students in Year 1 were at or above end of year expectations for 2022 in Maths
YEAR 2		
70% of the Year 2 cohort to be at or above in Maths by the end 2022	Not met	59% - 41 out of 70 students in Year 2 were at or above end of year expectations for 2022 in Maths
YEAR 3		
85% of the Year 3 cohort to be at or above in Maths by the end 2022	Not met	71% - 50 out of 70 students in Year 3 were at or above end of year expectations for 2022 in Maths
YEAR 4		
80% of the Year 4 cohort to be at or above in Maths by the end 2022	Not met	70% - 47 out of 67 students in Year 4 were at or above end of year expectations for 2022 in Maths
YEAR 5		
70% of the Year 5 cohort to be at or above in Maths by the end 2022	Met	80% - 45 out of 56 students in Year 5 were at or above end of year expectations for 2022 in Maths
YEAR 6		
85% of the Year 6 cohort to be at or above in Maths by the end 2022	Not met	76% - 60 out of 79 students in Year 6 were at or above end of year expectations for 2022 in Maths

2023 Targets in Reading, Writing and Maths (Year 1-6)

The targets are based on the current co-horts previous years achievement. At the end of Year 1 79% of children were at/above expectation in Reading, therefore in Year 2 we would expect 85% to be at/above.

READING	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
2022 ACHIEVEMENT	79%	77%	93%	79%	88%	78%
2023 TARGETS	85%	85%	90%	95%	85%	90%

WRITING	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
2022 ACHIEVEMENT	91%	80%	77%	60%	64%	70%
2023 TARGETS	90%	95%	85%	80%	80%	80%

MATHS	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
2022 ACHIEVEMENT	97%	59%	71%	70%	80%	76%
2023 TARGETS	95%	80%	80%	80%	80%	80%

The targets are based on the current co-horts previous years achievement. At the end of Year 1 79% of children were at/above expectation in Reading, therefore in Year 2 we would expect 85% to be at/above.

Year Group	Reading	Writing	Maths
Year 1	Whole year level: 85% of the Year 1 cohort to be at or above expectations by the end of the year	Whole year level: 90% of the Year 1 cohort to be at or above expectations by the end of the year	Whole year level: 95% of the Year 1 cohort to be at or above expectations by the end of the year
Year 2	Whole year level: 85% of the Year 2 cohort to be at or above expectations by the end of the year Move 4 children	Whole year level: 95% of the Year 2 cohort to be at or above expectations by the end of the year Move 3 children	Whole year level: 80% of the Year 2 cohort to be at or above expectations by the end of the year
Year 3	Whole year level: 90% of the Year 3 cohort to be at or above expectations by the end of the year Move 9 children	Whole year level: 85% of the Year 3 cohort to be at or above expectations by the end of the year Move 4 children	Whole year level: 80% of the Year 3 cohort to be at or above expectations by the end of the year Move 15 children
Year 4	Whole year level: 95% of the Year 4 cohort to be at or above expectations by the end of the year Move 2 children	Whole year level: 80% of the Year 4 cohort to be at or above expectations by the end of the year Move 2 children	Whole year level: 80% of the Year 4 cohort to be at or above expectations by the end of the year Move 6 children
Year 5	Whole year level: 85% of the Year 5 cohort to be at or above expectations by the end of the year Move 4 children	Whole year level: 80% of the Year 5 cohort to be at or above expectations by the end of the year Move 13 children	Whole year level: 80% of the Year 5 cohort to be at or above expectations by the end of the year Move 7 children
Year 6	Whole year level: 90% of the Year 6 cohort to be at or above expectations by the end of the year Move 1 child	Whole year level: 80% of the Year 6 cohort to be at or above expectations by the end of the year Move 9 children	Whole year level: 80% of the Year 6 cohort to be at or above expectations by the end of the year Move 3 children



Kiwisport Report - Birkenhead Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6,731 (excluding GST). We used part of the funds to run swimming skills training sessions for students and the balance of the funds to help to pay for a Sports Administrator, who helps set up all the teams, organise coaches and managers, register teams, advise managers of draws and basically addresses any problems as they arise. All students at the school have benefitted from the employment of this Sports Administrator.