# BIRDWOOD SCHOOL

## ANNUAL REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2022

**School Directory**

| | |
|---|---|
| **Ministry Number:** | 1227 |
| **Principal:** | Vikki Rihari |
| **School Address:** | 23 Karepo Crescent, Ranui, Auckland |
| **School Postal Address:** | 23 Karepo Crescent, Ranui, Auckland |
| **School Phone:** | 09 833 8479 |
| **School Email:** | admin@birdwood.school.nz |

**Members of the Board**

| **Name** | **Position** | **How Position Gained** | **Term Expired/ Expires** |
|---|---|---|---|
| Theresa Stowers | Presiding Member | Elected | Sep-25 |
| Vikki Rihari | Principal ex Officio | | |
| David Austin | Parent Rep | Elected | Sep-25 |
| Lehanne Subritzky | Parent Rep | Elected | Sep-25 |
| Selu Fanguna | Parent Rep | Elected | Sep-25 |
| Felaugaina Mati Sufia | Member | Elected | Resigned Nov 22 |
| Kevin Miekle | Staff Rep | Elected | Sep-25 |
| Michael Ardern | Member | Elected | Sep-22 |
| Rose Yerkovich | Member | Elected | Sep-22 |
| Felaugaina Mati Sufia | Member | Elected | Sep-22 |
| Sina Allison Afualo | Parent Rep | Elected | Sep-22 |

**Accountant / Service Provider:** Ask Accounting Ltd

# BIRDWOOD SCHOOL

Annual Report - For the year ended 31 December 2022

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# Birdwood 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.

Theresa Stowers
Full Name of Presiding Member

Victoria Modesty Rihari
Full Name of Principal

Signature of Presiding Member

Signature of Principal

31-05-2023
Date:

31.05.2023
Date:

# Birdwood School
# Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

| | Notes | 2022<br>Actual<br>$ | 2022<br>Budget<br>(Unaudited)<br>$ | 2021<br>Actual<br>$ |
|---|---|---|---|---|
| **Revenue** | | | | |
| Government Grants | 2 | 2,951,772 | 2,682,152 | 2,736,673 |
| Locally Raised Funds | 3 | 56,467 | 35,600 | 12,931 |
| Interest Income | | 11,457 | 3,000 | 4,137 |
| **Total Revenue** | | 3,019,696 | 2,720,752 | 2,753,741 |
| **Expenses** | | | | |
| Locally Raised Funds | 3 | 26,571 | 34,200 | 13,459 |
| Learning Resources | 4 | 1,870,721 | 1,775,754 | 1,762,928 |
| Administration | 5 | 425,341 | 163,474 | 226,987 |
| Finance | | 1,141 | 1,018 | 748 |
| Property | 6 | 684,469 | 854,079 | 571,651 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 144 |
| | | 3,008,243 | 2,828,525 | 2,575,917 |
| **Net Surplus / (Deficit) for the year** | | 11,453 | (107,773) | 177,824 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| **Total Comprehensive Revenue and Expense for the Year** | | 11,453 | (107,773) | 177,824 |

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

# Birdwood 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** | | 946,739 | 946,739 | 761,804 |
| Total comprehensive revenue and expense for the year | | 11,453 | (107,773) | 177,824 |
| Contribution - Furniture and Equipment Grant | | - | - | 7,111 |
| **Equity at 31 December** | | 958,192 | 838,966 | 946,739 |
| Accumulated comprehensive revenue and expense | | 958,192 | 838,966 | 946,739 |
| **Equity at 31 December** | | 958,192 | 838,966 | 946,739 |

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.

# Birdwood 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 | 566,105 | 87,694 | 168,431 |
| Accounts Receivable | 8 | 148,857 | 128,500 | 127,158 |
| GST Receivable | | 18,242 | 20,000 | 27,856 |
| Prepayments | | 9,085 | 8,000 | 8,450 |
| Investments | 9 | 250,000 | 500,000 | 550,000 |
| Funds Receivable for Capital Works Projects | 15 | 9,652 | - | 2,711 |
| | | 1,001,941 | 744,194 | 884,606 |
| **Current Liabilities** | | | | |
| Accounts Payable | 11 | 298,033 | 165,000 | 150,832 |
| Revenue Received in Advance | 12 | 448 | 400 | 448 |
| Provision for Cyclical Maintenance | 13 | 9,400 | 14,710 | 13,522 |
| Finance Lease Liability | 14 | 6,048 | 1,051 | 3,305 |
| Funds held for Capital Works Projects | 15 | 5,477 | - | 25,263 |
| | | 319,406 | 181,161 | 193,370 |
| **Working Capital Surplus/(Deficit)** | | 682,535 | 563,033 | 691,236 |
| **Non-current Assets** | | | | |
| Property, Plant and Equipment | 10 | 305,552 | 298,962 | 268,139 |
| | | 305,552 | 298,962 | 268,139 |
| **Non-current Liabilities** | | | | |
| Provision for Cyclical Maintenance | 13 | 22,889 | 22,889 | 11,445 |
| Finance Lease Liability | 14 | 7,006 | 140 | 1,191 |
| | | 29,895 | 23,029 | 12,636 |
| **Net Assets** | | 958,192 | 838,966 | 946,739 |
| **Equity** | | 958,192 | 838,966 | 946,739 |

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

# Birdwood 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 | | 1,060,479 | 748,876 | 876,993 |
| Locally Raised Funds | | 73,098 | 36,463 | (5,501) |
| Goods and Services Tax (net) | | 9,614 | 7,856 | (19,435) |
| Payments to Employees | | (464,623) | (492,100) | (435,350) |
| Payments to Suppliers | | (461,761) | (296,975) | (416,315) |
| Interest Paid | | (1,141) | (1,018) | (748) |
| Interest Received | | 8,798 | 2,519 | 3,814 |
| Net cash from Operating Activities | | 224,464 | 5,621 | 3,458 |
| **Cash flows from Investing Activities** | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (93,276) | (130,526) | (42,609) |
| Purchase of Investments | | - | - | (186,782) |
| Proceeds from Sale of Investments | | 300,000 | 50,000 | - |
| Net cash from/(to) Investing Activities | | 206,724 | (80,526) | (229,391) |
| **Cash flows from Financing Activities** | | | | |
| Furniture and Equipment Grant | | - | - | 7,111 |
| Finance Lease Payments | | (6,787) | 16,720 | (7,343) |
| Funds Administered on Behalf of Third Parties | | (26,727) | (22,552) | 29,499 |
| Net cash (to)/from Financing Activities | | (33,514) | (5,832) | 29,267 |
| **Net increase/(decrease) in cash and cash equivalents** | | 397,674 | (80,737) | (196,666) |
| Cash and cash equivalents at the beginning of the year | 7 | 168,431 | 168,431 | 365,097 |
| **Cash and cash equivalents at the end of the year** | 7 | 566,105 | 87,694 | 168,431 |

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.

# Birdwood School
# Notes to the Financial Statements
# For the year ended 31 December 2022

**1. Statement of Accounting Policies**

**a) Reporting Entity**
Birdwood 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*
The 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 13.

*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 10.

***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 14.

*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) 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.

**h) 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 | 10-40 years |
| Furniture and equipment | 10 years |
| Information and communication technology | 5-10 years |
| Leased assets held under a Finance Lease | 3 years |
| Library resources | 12.5% Diminishing value |

**i) Impairment of property, plant, and equipment**
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 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 comparison to recent market transactions.

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.

**j) 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.

**k) 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.

**l) Revenue Received in Advance**

Revenue received in advance relates to funds received from 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.

**m) 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.

**n) 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 school 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.

**o) 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, and finance lease 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.

**p) 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.

**q) Budget Figures**

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

**r) 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 | 1,060,479 | 752,152 | 911,153 |
| Teachers' Salaries Grants | 1,360,934 | 1,230,000 | 1,334,106 |
| Use of Land and Buildings Grants | 530,359 | 700,000 | 491,414 |
| | 2,951,772 | 2,682,152 | 2,736,673 |

The school has opted in to the donations scheme for this year. Total amount received was $33,750.

**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 | 34,123 | 20,100 | 1,307 |
| Fees for Extra Curricular Activities | 20,077 | 8,500 | 7,096 |
| Trading | 1,674 | 5,000 | 4,528 |
| Fundraising & Community Grants | 593 | 2,000 | - |
| | 56,467 | 35,600 | 12,931 |
| ***Expenses*** | | | |
| Extra Curricular Activities Costs | 19,849 | 29,200 | 6,451 |
| Trading | 6,722 | 5,000 | 6,344 |
| Fundraising and Community Grant Costs | - | - | 664 |
| | 26,571 | 34,200 | 13,459 |
| *Surplus/ (Deficit) for the year Locally raised funds* | 29,896 | 1,400 | (528) |

**4. Learning Resources**

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Curricular | 56,119 | 70,279 | 44,927 |
| Information and Communication Technology | 30,452 | 27,000 | 18,591 |
| Library Resources | 801 | 1,300 | 930 |
| Employee Benefits - Salaries | 1,691,658 | 1,569,000 | 1,623,337 |
| Staff Development | 20,483 | 28,500 | 8,771 |
| Depreciation | 71,208 | 79,675 | 66,372 |
| | 1,870,721 | 1,775,754 | 1,762,928 |

**5. Administration**

| | 2022 Actual $ | 2022 Budget (Unaudited) $ | 2021 Actual $ |
|---|---|---|---|
| Audit Fee | 8,652 | 8,654 | 6,144 |
| Board Fees | 4,515 | 4,860 | 3,555 |
| Board Expenses | 16,147 | 4,500 | 2,693 |
| Communication | 3,014 | 3,000 | 3,141 |
| Consumables | 4,022 | 6,000 | 5,736 |
| Healthy Lunch Programme Expense | 228,462 | - | 81,739 |
| Other | 14,059 | 12,600 | 13,152 |
| Employee Benefits - Salaries | 133,801 | 111,000 | 97,701 |
| Insurance | 5,193 | 5,900 | 5,812 |
| Service Providers, Contractors and Consultancy | 7,476 | 6,960 | 7,314 |
| | 425,341 | 163,474 | 226,987 |

**6. Property**

| | 2022 Actual $ | 2022 Budget (Unaudited) $ | 2021 Actual $ |
|---|---|---|---|
| Caretaking and Cleaning Consumables | 7,666 | 8,000 | 5,414 |
| Consultancy and Contract Services | 43,356 | 40,000 | 37,878 |
| Cyclical Maintenance Provision | 7,322 | 17,000 | (30,431) |
| Grounds | 5,625 | 2,000 | 865 |
| Heat, Light and Water | 19,160 | 18,500 | 16,260 |
| Rates | 453 | 200 | 134 |
| Repairs and Maintenance | 27,616 | 18,379 | 5,141 |
| Use of Land and Buildings | 530,359 | 700,000 | 491,414 |
| Security | 3,378 | 3,000 | 3,062 |
| Employee Benefits - Salaries | 39,534 | 47,000 | 41,914 |
| | 684,469 | 854,079 | 571,651 |

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 | 263,168 | 87,694 | 168,431 |
| Short-term Bank Deposits | 302,937 | - | - |
| Cash and cash equivalents for Statement of Cash Flows | 566,105 | 87,694 | 168,431 |

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

Of the $566,105 Cash and Cash Equivalents, $5,477 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 | 1,280 | 17,000 | 17,911 |
| Interest Receivable | 3,678 | 1,500 | 1,019 |
| Teacher Salaries Grant Receivable | 143,899 | 110,000 | 108,228 |
| | 148,857 | 128,500 | 127,158 |
| Receivables from Exchange Transactions | 4,958 | 18,500 | 18,930 |
| Receivables from Non-Exchange Transactions | 143,899 | 110,000 | 108,228 |
| | 148,857 | 128,500 | 127,158 |

## 9. Investments

The School's investment activities are classified as follows:

| | 2022 Actual $ | 2022 Budget (Unaudited) $ | 2021 Actual $ |
|---|---|---|---|
| Current Asset | | | |
| Short-term Bank Deposits | 250,000 | 500,000 | 550,000 |
| Total Investments | 250,000 | 500,000 | 550,000 |

## 10. Property, Plant and Equipment

| 2022 | Opening Balance (NBV) $ | Additions $ | Disposals $ | Impairment $ | Depreciation $ | **Total (NBV) $** |
|---|---|---|---|---|---|---|
| Buildings | 68,565 | 21,148 | - | - | (8,541) | **81,172** |
| Furniture and Equipment | 108,402 | 42,512 | - | - | (22,286) | **128,628** |
| Information and Communication Technology | 74,438 | 29,391 | - | - | (32,931) | **70,898** |
| Leased Assets | 4,348 | 15,345 | - | - | (6,081) | **13,612** |
| Library Resources | 12,386 | 225 | - | - | (1,369) | **11,242** |
| **Balance at 31 December 2022** | 268,139 | 108,621 | - | - | (71,208) | **305,552** |

The net carrying value of IT equipment held under a finance lease is $13,612 (2021: $4,348)

*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 Cost or Valuation $** | **2022 Accumulated Depreciation $** | **2022 Net Book Value $** | **2021 Cost or Valuation $** | **2021 Accumulated Depreciation $** | **2021 Net Book Value $** |
|---|---|---|---|---|---|---|
| Buildings | 215,616 | (134,444) | **81,172** | 194,466 | (125,901) | **68,565** |
| Furniture and Equipment | 534,681 | (406,053) | **128,628** | 496,880 | (388,478) | **108,402** |
| Information and Communication T | 434,529 | (363,631) | **70,898** | 405,138 | (330,700) | **74,438** |
| Leased Assets | 21,055 | (7,443) | **13,612** | 20,025 | (15,677) | **4,348** |
| Library Resources | 68,340 | (57,098) | **11,242** | 68,115 | (55,729) | **12,386** |
| **Balance at 31 December** | 1,274,221 | (968,669) | **305,552** | 1,184,624 | (916,485) | **268,139** |

## 11. Accounts Payable

| | **2022 Actual $** | **2022 Budget (Unaudited) $** | **2021 Actual $** |
|---|---|---|---|
| Creditors | 85,901 | 25,000 | 14,547 |
| Accruals | 6,921 | 6,500 | 6,181 |
| Banking Staffing Overuse | 38,828 | - | 3,276 |
| Employee Entitlements - Salaries | 148,073 | 118,000 | 111,738 |
| Employee Entitlements - Leave Accrual | 18,310 | 15,500 | 15,090 |
| | 298,033 | 165,000 | 150,832 |
| Payables for Exchange Transactions | 298,033 | 165,000 | 150,832 |
| | 298,033 | 165,000 | 150,832 |

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

| | 2022 Actual $ | 2022 Budget (Unaudited) $ | 2021 Actual $ |
|---|---|---|---|
| Other revenue in Advance | 448 | 400 | 448 |
| | 448 | 400 | 448 |

**13. Provision for Cyclical Maintenance**

| | 2022 Actual $ | 2022 Budget (Unaudited) $ | 2021 Actual $ |
|---|---|---|---|
| Provision at the Start of the Year | 24,967 | 37,599 | 140,763 |
| Increase to the Provision During the Year | 7,322 | | (30,431) |
| Use of the Provision During the Year | - | - | (85,365) |
| Provision at the End of the Year | 32,289 | 37,599 | 24,967 |
| Cyclical Maintenance - Current | 9,400 | 14,710 | 13,522 |
| Cyclical Maintenance - Non current | 22,889 | 22,889 | 11,445 |
| | 32,289 | 37,599 | 24,967 |

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

**14. 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 | 6,954 | 1,051 | 3,540 |
| Later than One Year and no Later than Five Years | 7,453 | 140 | 1,248 |
| Future Finance Charges | (1,353) | - | (292) |
| | 13,054 | 1,191 | 4,496 |
| **Represented by** | | | |
| Finance lease liability - Current | 6,048 | 1,051 | 3,305 |
| Finance lease liability - Non current | 7,006 | 140 | 1,191 |
| | 13,054 | 1,191 | 4,496 |

## 15. 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 |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| SIP Admin Refurbishment | 25,263 | - | (56,063) | 21,148 | (9,652) |
| MOE Fire Alarm Stage 2 | (2,711) | 59,512 | (51,324) | - | 5,477 |
| Totals | 22,552 | 59,512 | (107,387) | 21,148 | (4,175) |

**Represented by:**

| | |
|---|---|
| Funds Held on Behalf of the Ministry of Education | 5,477 |
| Funds Receivable from the Ministry of Education | (9,652) |

| 2021 | Opening Balances | Receipts from MoE | Payments | Board Contributions | Closing Balances |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| SIP Admin Refurbishment | (458) | 191,849 | (166,128) | - | 25,263 |
| Fencing/Gate Repair | - | 15,575 | (15,575) | - | - |
| Block 1, 2 Toilet Refurbishment | (6,489) | 55,692 | (48,806) | (397) | - |
| MOE Fire Alarm Stage 2 | - | - | (2,711) | - | (2,711) |
| Totals | (6,947) | 263,116 | (233,220) | (397) | 22,552 |

**Represented by:**

| | |
|---|---|
| Funds Held on Behalf of the Ministry of Education | 25,263 |
| Funds Receivable from the Ministry of Education | (2,711) |

## 16. 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.

Samila Bernard-Kauhega is the daughter of the principal, Jennifer Bernard, and has been employed as a teacher aide, on terms and conditions no more or less favourable than those that it is reasonable to expect if the relationship did not exist.

Jessica Kauhega is the daughter of the principal, Jennifer Bernard, and have been employed as support staff, on terms and conditions no more or less favourable than those that it is reasonable to expect if the relationship did not exist.

## 17. 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 $ |
|---|---|---|
| *Board Members* | | |
| Remuneration | 4,515 | 3,555 |
| *Leadership Team* | | |
| Remuneration | 401,937 | 455,558 |
| Full-time equivalent members | 5 | 4 |
| Total key management personnel remuneration | 406,452 | 459,113 |

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members may 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 | 30-40 | - |
| Benefits and Other Emoluments | 0-5 | - |

*Principal 2*

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

| | 2022 Actual $000 | 2021 Actual $000 |
|---|---|---|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 30-40 | 140-150 |
| Benefits and Other Emoluments | 0-5 | 0-5 |

*Other Employees*

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

| Remuneration $000 | 2022 FTE Number | 2021 FTE Number |
|---|---|---|
| 100 - 110 | 1 | 1 |
| 110-120 | 1 | 1 |
| | 2 | 2 |

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

## 18. Compensation and Other Benefits Upon Leaving

No other employee received total remuneration over $100,000 (2020: Nil).

## 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 SIP Admin Refurbishment, which will be fully funded by the Ministry of Education. $215,830 has been received of which $225,482 has been spent on the project to date; and

(b) A contract for Fire Alarm Stage 2, which will be fully funded by the Ministry of Education. $59,512 has been received of which $54,035 has been spent on the project to balance date.

(Capital commitments at 31 December 2021: $22,552)

## 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 | 566,105 | 87,694 | 168,431 |
| Receivables | 148,857 | 128,500 | 127,158 |
| Investments - Term Deposits | 250,000 | 500,000 | 550,000 |
| Total Financial assets measured at amortised cost | 964,962 | 716,194 | 845,589 |
| **Financial liabilities measured at amortised cost** | | | |
| Payables | 298,033 | 165,000 | 150,832 |
| Finance Leases | 13,054 | 1,191 | 4,496 |
| Total Financial Liabilities Measured at Amortised Cost | 311,087 | 166,191 | 155,328 |

## 22. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland,

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The school fields were severely flooded, with fencing and courts damaged.

planning & reporting

Auditor has reviewed the Analysis of Variance report and have checked that the figures are materially consistent with the financial statements, and that the written information is not inconsistent with my understanding of the School.

# Birdwood School #1227

| | | | |
|---|---|---|---|
| **Arotahi - Focus: Grow Teacher Capacity** | | | |
| **Whāinga rautaki - Strategic Aim: Develop a responsive curriculum and opportunity to learn.** | | | |
| **Wāhanga ā-tau - Annual Aim: Increase the percentage of students achieving AT and Above NZ Curriculum levels in all curriculum areas.** | | | |
| **School-wide data End of Year for 2022 (see last pages for 2022 data).** | | | |
| **Target: To have our students at or above their expected curriculum level for all key areas.** | | | |
| **Actions (what did we do?)** | **Outcomes (what happened?)** | **Reasons for the variance (why did it happen?)** | **Evaluation (where to next?)** |
| • Review our current curriculum plan to ensure coverage of all key curriculum areas were included.<br>• Turu from Tapasa and Ka Hikitia were reflected in our teaching and planning.<br>• At the end of 2022 we forged a relationship with Te Kawerau a Maki to begin our partnership with local iwi.<br>• All staff undertook professional development. DMIC, Prime, Write that | • Working alongside our providers staff were supported to plan engaging learning programmes.<br>• The number of students at and above for Maths was 29%, for Writing was | • Attendance levels during 2022 were extremely poor.<br>• School leadership changed and was unsettled with the Principal leaving in Term 1 2022, an Acting Principal | • Continue with PD for DMIC, Write that Essay (in-house), RBL (in-house)<br>• PD to support teachers to build techer confidence and capacity in the area of Assessment for Learning.<br>• PD to support teachers to form sound OTJ's. |

| | | | |
|---|---|---|---|
| Essay, NZ Histories Curriculum, BSLA and Relationships Based Learning.<br>• Continued to develop the professional growth cycle for our teachers. | 18.6% and for Reading was 44.8% | appointed for Terms 2/3 and a new Principal appointed from Term 4.<br>• Review and refine all assessment practices across Reading, Writing, Maths.<br>• Lack of confidence using the newly integrated 'Writing Waka' | • Use the RBL framework to support teachers to have high expectations for all students.<br>• Increased Home School Partnership evenings with a literacy focus.<br>• Follow-up on all students who struggle with attendance.<br>• The newly established leadership team will each have targeted areas of responsibility to feedback on. E.g. literacy approaches in the junior school.<br>• Continue to provide PD opportunites to our Pouāwhina to enable them to support our high needs students.<br>• Engage with RTLB for students who need extra learning support. |

| | | | |
|---|---|---|---|
| | | | • Engage with RTLit for students who need extra support in writing.<br>• Reading Recovery Teacher to work .1 alongside the classroom teacher the Early Literacy Support programme.<br>• Update and upgrade our resources for Literacy and Numeracy.<br>• Re-level our readers across the colour wheel.<br>• Use team meetings to discuss literacy and numeracy strategies that work.<br>• SENCO's to feedback and monitor progress throughout the year.<br>• Ensure our students know what the next steps are to achieving their learning goals. (RBL) |

| | | | |
|---|---|---|---|
| | | | • LSC – works closely with SENCO to devise targeted support for 'Wave Learners'. This will mean 1:1 support for priority students in literacy with a Pouāwhina using the Code and small group writing support.<br>• LSC to attend local SENCO/LSC hui to ensure Birdwood School has access to all resources.<br>• Establish a structured literacy programme run by our pouawhina to provide extra support for identified students every day. The structured literacy programme will have a targeted focus on phonemes, phonics, segmenting & blending, sound manipulation, text |

| | | | |
|---|---|---|---|
| | | | reading, retell, sentence writing and spelling. |

| **Focus: Enhanced use of Digital Technologies** | | | |
|---|---|---|---|
| **Strategic Aim: Professional learning is planned and implemented based on student and staff needs.** | | | |
| **Annual Aim: To further develop and embed an innovative learning environment in the school to enhance learning.** | | | |
| **School-wide data End of Year for 2022 (see last pages for 2022 data).** | | | |
| **Target: Improved engagement in learning areas.** | | | |
| **Actions (what did we do?)** | **Outcomes (what happened?)** | **Reasons for the variance (why did it happen?)** | **Evaluation (where to next?)** |
| • Professional learning across all areas in the areas of Seesaw, Google Classroom and Hapara.<br>• ILE have continued to embed learning pedagogies which focus on collaborative teaching and learning.<br>• IT hardware has been purchased to ensure there are enough devices for students.<br>• Some teachers worked alongside Blended | • More IT equipment was purchased.<br>• All junior school students had access to seesaw.<br>• All senior students had access to Hapara and Google Classroom. | • Whole staff PD sessions.<br>• Regular meetings between blended learning and collaborative | • Continue to upskill in how to best use Seesaw, Hapara and Google Classroom to engage our students in learning.<br>• Continue to upskill in the SAMR model and how to use APPs to modify and redefine how we share our |

| | | | |
|---|---|---|---|
| Learning facilitator to integrate more apps in the classroom that support learning; padlet, book creator, seesaw, imovie – integrated with the NZ Histories Curriculum.<br>• Community were informed of developments with digital technologies and ILE. | • Classroom environments were geared to support e-learning practices.<br>• Teachers supported whānau to interact on these above platforms. | practice facilitators.<br>• Staff given time to plan and intergrate IT.<br>• 4 teachers engaging in Masters programmes with collaborative practice as a focus. | learning across these platforms.<br>• Continue to invest in equipment needed so all students have access.<br>• N4L is undertaking a SNUP upgrade in May 2023 so all classes have faster internet.<br>• Continue to use our expert teachers to support IT development and collaborative practices. |

| |
|---|
| **Focus: Strengthen Relationships with our local community.** |
| **Strategic Aim:** High aspirations and expectations for all students |
| **Annual Aim:** Improved home school partnerships lead to improved student outcomes. |
| **Baseline data – None collected** |
| **Target: Improved relationships with stakeholders.** |

| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
|---|---|---|---|
| • High aspirations for all and growing partnerships with whānau and communites to design and deliver education to meet the needs of our students and sustain their language, identities and culture.<br>• To acknowledge and promote the special place of Tangata Whenua and resulting improvement in outcomes for our tamariki.<br>• To promote and enhance the engagement of Pasifika learners and aiga resulting in improved learning outcomes for our students.<br>• Grow professional capacity through the Kahui Ako. | • 75% of students attended learning conversations on average throughout 2022.<br>• Home school partnership evenings were well planned and delivered across the school targeting Literacy and Numeracy.<br>• Resources were shared with whānau.<br>• Whānau hui were held for Te Puawaitanga o te Reo with a focus on how to support students with their Reo development.<br>• All cultural weeks were celebrated with excellent turnout from the community.<br>• Kāhui ako continued to provide PD for staff across all areas.<br>• Study support was available for students who needed extra support with their | • Whole staff PD sessions<br>• Regluar planning hui and term overviews to guide this.<br>• Commited staff that are excited to integrate Te Ao Māori into daily instruction.<br>• Late in 2022, the introduction of a new Principal that wanted to re-normalise Tikanga and Te Reo Māori in a school context.<br>• Some staff were part of the MAC mahi with Matua Phil Gordon. | • Continue to engage frequently with our community thorugh home/school partnerships and hui/fono evenings.<br>• All staff to upskill in Te Reo Māori suppoted by our bi-lingual teachers.<br>• Teachers to be released to attend Kāhui ako hui relevant to home school partnerships.<br>• Engage with Kāhui ako to have our Voices collected as part of a re-start of RBL to collect new data.<br>• Connect with local iwi (Te Kawerau a Maki) Robin Taua Gordon, to learn more about our whenua and local history. |

planning & reporting

| | | | |
|---|---|---|---|
| | learning but also focused on engaging students in Pacifica language and culture.<br>• Successful celebration of Matariki as a whole school.<br>• Goal setting evenings with our students as part of the learning conversations. | | • All staff to be a part of the MAC journey with Matua Phil Gordon. Baseline data to be collected at the beginning of 2023 on how culturally sustaining Birdwood is and how we can become more Tiriti Centric.<br>• Engage with MOE leaders in Pacifica education in the view of establishing a Samoan Bi-lingual unit in 2024. |

| |
|---|
| **Focus: To have a safe and secure learning environment for the health and well-being of all staff.** |
| **Strategic Aim: To become more culturally responsive and sustaining.** |
| **Annual Aim: To work and learn in an environment free from racism, discrimination and bullying.** |
| **Baseline data – None collected** |

| Target: Improved relationships with stakeholders. | | | |
|---|---|---|---|
| **Actions (what did we do?)** | **Outcomes (what happened?)** | **Reasons for the variance (why did it happen?)** | **Evaluation (where to next?)** |
| • To have buildings and outdoor learning spaces optimized for students to achieve success.<br>• To implement the principles of a Growth Mindset that is linked to PB4L and Values<br>• Places of learning were free from racism with a 'give nothing to racism' mindset. Used the RBL profile to create family like context for all students that integrated high expectations for all and an agentic framework to reject deficit. | • A new office area was completed that set a positive tone for our school. This promoted pride in our area.<br>• New signage was put up around the school to focus on school values.<br>• The Kindness Collective worked alongside some staff members to create new a new environmental space with gardens, hot house etc.<br>• Impact coaches worked alongside teachers to support teachers to reject deficit mindsets. | • On-going staff PD<br>• Change of Principal<br>• Change of staff | • All staff to engage with Matua Phil Gordon in Anti-racism professional development<br>• Baseline data to be collected in RBL with Voice collection from the Kahui Ako.<br>• Employment of new caretaker with carpentry skills to build more sustainable spaces around kura.<br>• Employment of Kaitiaki teacher one day a week to focus on sustainable practices across kura incl; recycling, composting, planting and harvesting.<br>• Instil pride in staff and students by continuing to upgrade our environment, |

| | | | |
|---|---|---|---|
| | | | keeping it clean, repairs and maintenance, keeping it clean. |

# EOY Reading data - what is it telling us?

| | Towards | At | Above |
|---|---|---|---|
| Yr 0 - 9 | 100% - 9 | - | - |
| Yr 1 - 30 | 77% - 23 | 17% - 5 | 7% - 2 |
| Yr 2 - 33 | 61% - 20 | 30% - 10 | 9% - 3 |
| Yr 3 - 28 | 50% 14 | 32% - 9 | 18% - 5 |
| Yr 4 - 26 | 69% - 18 | 19% - 5 | 12% - 3 |
| Yr 5 - 24 | 71% - 17 | 17% - 4 | 13% - 3 |
| Yr 6 - 31 | 23% - 7 | 61% - 19 | 16% - 5 |
| Yr 7 - 29 | 53% - 16 | 45% - 13 | - |
| Yr 8 - 27 | 26% - 8 | 74% - 20 | - |
| **Total - 237** | **55.3% - 131** | **35.9% - 85** | **8.9% - 21** |

# EOY Maths data - what is it telling us?

| | Towards | At | Above |
|---|---|---|---|
| Yr 0 - 9 | 89% - 8 | 11% - 1 | - |
| Yr 1 - 30 | 57% - 17 | 43% - 13 | - |
| Yr 2 - 33 | 58% - 19 | 30% - 10 | 12% - 4 |
| Yr 3 - 28 | 68% - 19 | 32% - 9 | - |
| Yr 4 - 26 | 73% - 19 | 19% - 5 | 8% - 2 |
| Yr 5 - 24 | 92% - 22 | 4% - 1 | 4% - 1 |
| Yr 6 - 31 | 68% - 21 | 19% - 6 | 13% - 4 |
| Yr 7 - 29 | 72% - 21 | 28% - 8 | - |
| Yr 8 - 27 | 81% - 22 | 19% - 5 | - |
| **Total - 237** | **70.9% - 168** | **24.5% - 58** | **4.6% - 11** |

# EOY Writng data - what is it telling us?

| 237 chn | Towards | At | Above |
|---|---|---|---|
| Yr 0 - 9 | 100% - 9 | - | - |
| Yr 1 - 30 | 90% - 28 | 10% - 3 | - |
| Yr 2 - 33 | 70% - 23 | 30% - 10 | - |
| Yr 3 - 28 | 100% - 28 | - | - |
| Yr 4 - 26 | 85% - 22 | 8% - 2 | 8% - 2 |
| Yr 5 - 24 | 75% - 18 | 25% - 6 | - |
| Yr 6 - 31 | 74% - 23 | 19% - 6 | 6% - 2 |
| Yr 7 - 29 | 82% - 23 | 18% - 5 | - |
| Yr 8 - 27 | 69% - 18 | 31% - 8 | - |
| **Total - 237** | **81.4% - 192** | **16.9% - 40** | **1.7% - 4** |

# Birdwood School
**PRIMARY & INTERMEDIATE, YEARS 1-8**

Karepo Crescent, Ranui, Waitakere City, 0612
Telephone: 8338479, Email: admin@birdwood.school.nz

## Birdwood School Kiwi Sport Report 2022

Kiwi sport is a government funding initiative to support participation in organized sport. In 2022 the school received total kiwi sport funding of $3209 (excluding GST). The funding was spent on the following;

Basketball Back Boards - $1500
Transport for sporting events - $300
Uniforms - $1000
Sports Equipment - $409

Kevin Meikle

Mar 2023

Kevin Meikle
Acting Deputy Principal
Sports Leader

Date

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF BIRDWOOD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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

**Opinion**

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

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 is responsible for the other information. The other information comprises the information included on pages 19 to 32, 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.

Junita Sen
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand