

# Baverstock Oaks School

## Annual Report for the year ended 31 December 2022

<b>Ministry Number:</b>	6960
<b>Principal:</b>	Genee Crowley
<b>School Address:</b>	21 Baverstock Road, Auckland
<b>School Postal Address:</b>	21 Baverstock Road, Manukau, 2016
<b>School Phone:</b>	09-2786741
<b>School Email:</b>	office@baverstock.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

**Baverstock Oaks School**

**Members of the Board**

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Term expired/expires</b>
Lucy Schwaner	Presiding Member	Elected	Election 2025
Genee Crowley	Principal	Ex-officio	
Sanjay Govind	Member	Elected	Election 2025
Reena Singh	Member	Elected	Election 2025
Brett Goebel	Member	Elected	Election 2025
Richard Ware	Member	Elected	Election 2025
Andrew Flanagan	Staff Rep	Elected	Election 2025

# BAVERSTOCK OAKS SCHOOL

Annual Report - For the year ended 31 December 2022

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# Baverstock Oaks 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.

Lucy Schwaner

Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

29 May 2023

Date:

Genee Crowley

Full Name of Principal

DocuSigned by:



54CDA968A3D249C

Signature of Principal

29 May 2023

Date:

# Baverstock Oaks School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	6,337,095	6,383,040	6,475,426
Locally Raised Funds	3	179,223	150,600	124,551
Interest Income		25,854	10,290	12,246
Gain on Sale of Property, Plant and Equipment		-	200	15,844
<b>Total Revenue</b>		<b>6,542,172</b>	<b>6,544,130</b>	<b>6,628,067</b>
<b>Expenses</b>				
Locally Raised Funds	3	95,208	72,200	49,980
Learning Resources	4	4,354,038	4,318,553	4,309,865
Administration	5	409,984	312,500	317,529
Finance		2,560	3,540	4,800
Property	6	1,911,992	1,838,582	1,835,652
Loss on Disposal of Property, Plant and Equipment		14,515	-	5,154
		<b>6,788,297</b>	<b>6,545,375</b>	<b>6,522,980</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(246,125)</b>	<b>(1,245)</b>	<b>105,087</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(246,125)</b>	<b>(1,245)</b>	<b>105,087</b>

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

# Baverstock Oaks School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		2,203,096	2,203,096	2,081,568
Total comprehensive revenue and expense for the year		(246,125)	(1,245)	105,087
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	16,441
<b>Equity at 31 December</b>		1,956,971	2,201,851	2,203,096
Accumulated comprehensive revenue and expense		1,956,971	2,201,851	2,203,096
Reserves		-	-	-
<b>Equity at 31 December</b>		1,956,971	2,201,851	2,203,096

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.

# Baverstock Oaks School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	30,563	215,323	96,893
Accounts Receivable	8	312,826	301,657	378,432
GST Receivable		19,656	9,751	9,750
Prepayments		20,567	19,788	19,788
Investments	9	1,099,301	1,099,301	1,099,301
		1,482,913	1,645,820	1,604,164
<b>Current Liabilities</b>				
Accounts Payable	11	377,133	315,644	315,644
Revenue Received in Advance	12	12,508	10,000	20,600
Finance Lease Liability	14	14,925	17,833	17,833
Funds held for Capital Works Projects	15	83,740	-	500
		488,306	343,477	354,577
<b>Working Capital Surplus/(Deficit)</b>		994,607	1,302,343	1,249,587
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,131,723	1,036,868	1,090,869
		1,131,723	1,036,868	1,090,869
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	164,076	126,273	126,273
Finance Lease Liability	14	5,283	11,087	11,087
		169,359	137,360	137,360
<b>Net Assets</b>		1,956,971	2,201,851	2,203,096
<b>Equity</b>		1,956,971	2,201,851	2,203,096

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

# Baverstock Oaks School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,606,931	1,653,263	1,658,331
Locally Raised Funds		190,464	109,774	67,852
International Students		9,391	15,000	26,389
Goods and Services Tax (net)		(9,901)	20,476	20,476
Payments to Employees		(1,147,365)	(1,005,992)	(1,098,126)
Payments to Suppliers		(662,678)	(661,573)	(587,629)
Interest Paid		(2,560)	(3,540)	(4,800)
Interest Received		19,787	10,446	12,402
Net cash from/(to) Operating Activities		4,069	137,854	94,895
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	200	15,844
Purchase of Property Plant & Equipment (and Intangibles)		(153,368)	(68,390)	(207,733)
Purchase of Investments		-	(99,301)	149,960
Net cash from/(to) Investing Activities		(153,368)	(167,491)	(41,929)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	16,441
Finance Lease Payments		(8,221)	(13,458)	(11,132)
Funds Administered on Behalf of Third Parties		91,190	-	(362,080)
Net cash from/(to) Financing Activities		82,969	(13,458)	(356,771)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(66,330)</b>	<b>(43,095)</b>	<b>(303,805)</b>
Cash and cash equivalents at the beginning of the year	7	96,893	258,418	400,698
<b>Cash and cash equivalents at the end of the year</b>	7	<b>30,563</b>	<b>215,323</b>	<b>96,893</b>

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

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



# Baverstock Oaks School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Baverstock Oaks 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 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. Future operating lease commitments are disclosed in note 19b.

**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	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**i) Intangible Assets***Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

*Non cash generating assets*

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

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

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

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

**k) Accounts Payable**

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

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

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

*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.

**m) 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.

**n) Funds Held in Trust**

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

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

**o) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

**p) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

**q) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

**r) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,617,987	1,548,263	1,641,961
Teachers' Salaries Grants	3,200,782	3,253,695	3,330,470
Use of Land and Buildings Grants	1,517,326	1,476,082	1,476,082
Other Government Grants	1,000	105,000	26,913
	<u>6,337,095</u>	<u>6,383,040</u>	<u>6,475,426</u>

The school has opted in to the donations scheme for this year. Total amount received was \$98,550. (2021: \$107,850)

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	21,600	15,000	21,950
Fees for Extra Curricular Activities	70,070	60,000	17,165
Trading	22,189	36,700	29,812
Fundraising & Community Grants	34,278	23,200	14,142
Other Revenue	13,477	10,700	15,094
International Student Fees	17,609	5,000	26,389
	<u>179,223</u>	<u>150,600</u>	<u>124,552</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	66,293	65,000	36,280
Trading	1,598	2,700	2,346
Fundraising and Community Grant Costs	26,614	3,000	2,059
Other Locally Raised Funds Expenditure	-	-	6,580
International Student - Other Expenses	703	1,500	2,715
	<u>95,208</u>	<u>72,200</u>	<u>49,980</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>84,015</u>	<u>78,400</u>	<u>74,572</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	99,256	122,483	49,535
Equipment Repairs	711	3,000	132
Information and Communication Technology	34,703	39,100	42,535
Library Resources	4,905	9,000	5,640
Employee Benefits - Salaries	4,073,045	3,990,970	4,083,791
Staff Development	29,395	54,000	23,870
Depreciation	112,023	100,000	104,362
	<u>4,354,038</u>	<u>4,318,553</u>	<u>4,309,865</u>

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fee	7,276	5,000	7,510
Board Fees	3,295	4,000	3,570
Board Expenses	16,400	13,700	15,333
Communication	10,883	5,900	8,201
Consumables	49,702	45,000	50,048
Other	33,935	32,900	31,900
Employee Benefits - Salaries	260,953	181,500	176,486
Insurance	11,298	10,000	9,823
Service Providers, Contractors and Consultancy	16,242	14,500	14,658
	<u>409,984</u>	<u>312,500</u>	<u>317,529</u>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Caretaking and Cleaning Consumables	24,118	25,000	21,175
Consultancy and Contract Services	82,353	74,500	76,830
Cyclical Maintenance Provision	37,803	20,000	51,999
Grounds	14,435	27,000	8,136
Heat, Light and Water	63,931	57,500	60,963
Repairs and Maintenance	55,022	65,500	43,528
Use of Land and Buildings	1,517,326	1,476,082	1,476,082
Security	10,198	7,000	6,611
Employee Benefits - Salaries	106,806	86,000	90,328
	<u>1,911,992</u>	<u>1,838,582</u>	<u>1,835,652</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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	30,563	215,323	96,893
Cash and cash equivalents for Statement of Cash Flows	<u>30,563</u>	<u>215,323</u>	<u>96,893</u>

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

Of the \$30,563 Cash and Cash Equivalents and \$1,099,301 Investments, \$83,740 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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	13,616	45,174	45,174
Interest Receivable	9,166	3,099	3,099
Banking Staffing Underuse	-	-	76,775
Teacher Salaries Grant Receivable	290,044	253,384	253,384
	<u>312,826</u>	<u>301,657</u>	<u>378,432</u>
Receivables from Exchange Transactions	22,782	48,273	48,273
Receivables from Non-Exchange Transactions	290,044	253,384	330,159
	<u>312,826</u>	<u>301,657</u>	<u>378,432</u>

**9. Investments**

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,099,301	1,099,301	1,099,301
	<u>1,099,301</u>	<u>1,099,301</u>	<u>1,099,301</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	649,695	-	-	-	(22,092)	<b>627,603</b>
Furniture and Equipment	210,774	107,402	-	-	(33,620)	<b>284,556</b>
Information and Communication Technology	130,964	42,561	-	-	(23,719)	<b>149,806</b>
Motor Vehicles	34,429				(7,945)	<b>26,484</b>
Leased Assets	24,247	12,774	-	-	(18,976)	<b>18,045</b>
Library Resources	40,760	4,655	(14,515)	-	(5,671)	<b>25,229</b>
<b>Balance at 31 December 2022</b>	<u>1,090,869</u>	<u>167,392</u>	<u>(14,515)</u>	<u>-</u>	<u>(112,023)</u>	<u>1,131,723</u>

The net carrying value of equipment held under a finance lease is \$18,045 (2021: \$24,247)

**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.

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	891,911	(264,308)	<b>627,603</b>	891,911	(242,216)	<b>649,695</b>
Furniture and Equipment	832,789	(548,233)	<b>284,556</b>	725,386	(514,612)	<b>210,774</b>
Information and Communication Te	217,806	(68,000)	<b>149,806</b>	175,245	(44,281)	<b>130,964</b>
Motor Vehicles	39,726	(13,242)	<b>26,484</b>	39,726	(5,297)	<b>34,429</b>
Leased Assets	56,552	(38,507)	<b>18,045</b>	57,043	(32,796)	<b>24,247</b>
Library Resources	136,483	(111,254)	<b>25,229</b>	136,496	(95,736)	<b>40,760</b>
<b>Balance at 31 December</b>	<u>2,175,267</u>	<u>(1,043,544)</u>	<u>1,131,723</u>	<u>2,025,807</u>	<u>(934,938)</u>	<u>1,090,869</u>



**11. Accounts Payable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	38,428	37,807	37,807
Accruals	8,256	7,510	7,510
Banking Staffing Overuse	7,451	-	-
Employee Entitlements - Salaries	301,072	260,548	260,548
Employee Entitlements - Leave Accrual	21,926	9,779	9,779
	<u>377,133</u>	<u>315,644</u>	<u>315,644</u>
Payables for Exchange Transactions	377,133	315,644	315,644
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>377,133</u>	<u>315,644</u>	<u>315,644</u>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Grants in Advance - Ministry of Education	-	-	1,000
International Student Fees in Advance	10,565	10,000	18,783
Other revenue in Advance	1,943	-	817
	<u>12,508</u>	<u>10,000</u>	<u>20,600</u>

**13. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	126,273	126,273	77,274
Increase to the Provision During the Year	37,803	20,000	51,999
Use of the Provision During the Year	-	(20,000)	(3,000)
Provision at the End of the Year	<u>164,076</u>	<u>126,273</u>	<u>126,273</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	164,076	126,273	126,273
	<u>164,076</u>	<u>126,273</u>	<u>126,273</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. 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	16,104	17,833	17,833
Later than One Year and no Later than Five Years	7,949	11,087	11,087
Future Finance Charges	(4,025)	-	-
	<u>20,028</u>	<u>28,920</u>	<u>28,920</u>
<b>Represented by</b>			
Finance lease liability - Current	14,925	17,833	17,833
Finance lease liability - Non current	5,283	11,087	11,087
	<u>20,208</u>	<u>28,920</u>	<u>28,920</u>

#### 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 and investments in note 8 and 9.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Compost & Water		500	-	-	(500)	-
Combined Refurbishment		-	83,740	-	-	83,740
Totals		<u>500</u>	<u>83,740</u>	<u>-</u>	<u>(500)</u>	<u>83,740</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	83,740
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Walkway		4,774	-	-	(4,774)	-
SIP Outdoor Area		294,590	-	(324,874)	30,285	-
Compost & Water		-	7,950	(7,450)	-	500
Totals		<u>299,364</u>	<u>7,950</u>	<u>(332,324)</u>	<u>25,511</u>	<u>500</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	500
Funds Receivable from the Ministry of Education	-

#### 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.

## 17. Remuneration

### Key management personnel compensation

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	3,295	3,570
<i>Leadership Team</i>		
Remuneration	507,563	513,983
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>510,858</u>	<u>517,553</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board has no Finance and Property committees. As well as these regular meetings, including preparation time, the Chair 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

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
120 - 130	0	1
110 - 120	3	2
100 - 110	3	4
	<u>6</u>	<u>7</u>

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

## 18. 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.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

**19. Commitments****(a) Capital Commitments**

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2021: nil)

**(b) Operating Commitments**

As at 31 December 2022 the Board has not entered into any contracts.

**20. 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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	30,563	215,323	96,893
Receivables	312,826	301,657	378,432
Investments - Term Deposits	1,099,301	1,099,301	1,099,301
Total Financial assets measured at amortised cost	<u>1,442,690</u>	<u>1,616,281</u>	<u>1,574,626</u>

**Financial liabilities measured at amortised cost**

Payables	377,133	315,644	315,644
Finance Leases	20,208	28,920	28,920
Total Financial Liabilities Measured at Amortised Cost	<u>397,341</u>	<u>344,564</u>	<u>344,564</u>

**21. Events After Balance Date**

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



**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Baverstock Oaks School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of School. The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

#### Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## Responsibilities of the Board for the financial statements

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

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

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

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

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, 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 Baverstock Oaks School.

**Wayne Tukiri**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Baverstock Oaks	<b>School Number:</b>	6960
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<b>Strategic Aim:</b>	<p>Goal 1 - Curriculum Development: Implement a responsive curriculum that ensures we develop student capability</p> <p>Goal 2 - Well Being/Hauora: Building strategies so we develop an awareness of self</p> <p>Goal 3 - Leadership Capability: To foster a leadership culture in the school for all</p> <p>Goal 4 - Cultural Responsiveness: Enhance our school community sense of identity, language and culture</p>
<b>Annual Aim:</b>	<p><a href="#">2022 -Annual Plan</a></p> <p><u>Key Goals - these sub goals support the big strategic aim goals:</u></p> <ul style="list-style-type: none"> <li>• Students are visible learners; they are aware of their learning needs and are able to access the curriculum so equity is achieved for all learners.</li> <li>• Grow and enact a shared understanding of Wellbeing for our Baverstock Oaks community</li> <li>• Grow leadership in all our school community so passions and expertise can be used to influence others and contribute to developing school-wide initiatives</li> <li>• School environment will reflect biculturalism</li> <li>• We show we value our community's diversity</li> <li>• We believe every child has the ability to succeed</li> </ul>
<b>Target:</b>	<p><a href="#">Annual Targets</a></p> <p>Target 1: Mathematics - To track progress and achievement with our Y6 2022 cohort for mathematics and the analysis of Y6 students target mathematics students.</p> <p>Target 2: To track progress and achievement with our Y6 2022 (Y5 2021 cohort) cohort for reading and writing and analysis.</p> <p>Target 3: To lift the student achievement for Maori and Pasifika students from Y1 to Y6 by tracking and analysing data and collating soft data around Maori and Pasifika school-wide extracurricular involvement.</p>
<b>Baseline Data:</b>	<p>Target 1:</p> <p><b>Mid Year Y 5 2021 cohort (2022 Y6 Cohort)</b> Towards - 58 students 48% Within and above - 63 52%</p> <p><b>Mid-year Y6 2022 cohort (2021 Y5 Cohort)</b> Towards - 47 students 39% Within and above -74 students 61%</p> <p><b>End-year Y6 2022 (2021 Y5 Cohort)</b> Towards - 47 students 38% Within and above - 76 students 62%</p> <p>Target 2:</p>



# Tātaritanga raraunga

## Writing EOY 2020 (2022 Y6 cohort)

Towards - 36% Within and Above - 74%

## Writing Mid Year 2021 (2022 Y6 cohort)

Towards - 57% Within and Above - 40%

## Writing Mid Year 2022 (2022 Y6 cohort)

Towards - 60% Within and Above - 39%

## Writing EOY 2022 (2022 Y6 cohort)

Towards - 63% Within and Above - 38%

## Reading EOY 2020 (2022 Y6 cohort)

Towards - 32% Within and Above - 68%

## Reading Mid Year 2021 (2022 Y6 cohort)

Towards - 26% Within and Above - 74%

## Reading Mid Year 2022 (2022 Y6 cohort)

Towards - 41% Within and Above - 59%

## Reading EOY 2022 (2022 Y6 cohort)

Towards - 36% Within and Above - 64%

## Target 3:

### Pasifika Mathematics Achievement

Mid 2021 Towards - 55% Within and above 45%

Mid 2022 Towards 70% Within and above 29%

EOY 2022 Towards 54% Within and Above 46%

### Māori Mathematics Achievement

Mid 2021 Towards - 51% Within and Above 49%

Mid 2022 Towards - 80% Within and Above 20%

EOY 2022 Towards - 64% Within and Above 36%

### Pasifika Reading Achievement

Mid 2021 Towards - 51% within and Above 49%

Mid 2022 Towards - 69% within and Above 31%

EOY 2022 Towards - 57% within and Above 43%

### Māori Reading Achievement



# Tātaritanga raraunga



Mid 2021 Towards - 46% Within and Above 54%  
Mid 2022 Towards - 62% Within and Above 38%  
EOY 2022 Towards - 62% Within and Above 38%

### **Pasifika Writing Achievement**

Mid 2021 Towards - 60% Within and Above 40%  
Mid 2022 Towards - 80% Within and Above 20%  
EOY 2022 Towards - 77% Within and Above 23%

### **Māori Writing Achievement**

Mid 2021 Towards - 49% Within and Above 51%  
Mid 2022 Towards - 80% Within and Above 20%  
EOY 2022 Towards - 79% Within and Above 21%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																								
<p>Target 1 - Mathematics:                      Baverstock Oaks was successful in securing PLD funding for mathematics inquiry 2020/2021. However due to Covid this flowed over to 2022. This is a change in mathematics pedagogy, teacher practice has to shift. We had an external facilitator to co-lead our PLD in conjunction with our Maths Curriculum Leader and senior leaders.</p> <p>The approach we took was</p> <ul style="list-style-type: none"> <li>• The facilitator modelled and co-taught best practice with inquiry mathematics</li> <li>• Staff wide PD on unpacking and understanding the pedagogy of inquiry maths</li> <li>• School wide appraisal goal on inquiry maths</li> <li>• Number talks used in all classrooms</li> <li>• New mathematics overview to ensure inquiry maths was being reflected</li> <li>• Student Agency - teachers learning how to give students agency in maths</li> <li>• New teachers upskilled using PLD facilitator hours</li> </ul>	<p>Target 1 - Mathematics</p> <p>Mathematics in the context of the significant interruption to learning is actually not tracking too badly. Pasifika cohort is of specific concern, and this cohort were very weary to come back to school after the lockdowns, a lot of our Pasifika students live in big extended families which has exacerbated covid for them.</p> <p>With in the intensive maths inquiry PLD over the last two years has probably helped sustain the mathematical progress. Maths has also been a big focus with getting coherency and alignment in all school wide mathematical curriculum and assessment documentation.</p> <p>We have a clear framework for the sustainability of inquiry mathematics which is being implemented this year. This assists in keeping the traction and momentum going that was gained during the PLD. In some ways this is the most important part of the PLD journey, it's the sustainability plan that will embed the culture of inquiry maths into our maths programmes.</p> <p>The pedagogy of maths inquiry is very transferable to other areas, the skill acquired by teachers to be able to build on students thinking and using talk moves is being used in other areas. This is really pleasing to see.</p> <p>Mathematics is in a very good place at Baverstock Oaks, we have best practice and our curriculum delivery aligns with with evidence based practice.</p>	<p>Consistent monitoring by the Maths Curriculum leader and the PLD picking up new staff in 2022.</p> <p>There is a real correlation between Absenteeism and Student Achievement in particular our Māori and Pasifika students.</p>	<p>The Maths Curriculum leader has secured an AP position at our school but will continue to oversee maths schoolwide.</p> <p>We will appoint a Maths curriculum leader with 1 FU. They will be given release time to go into classrooms to model, team teach and observe.</p> <p>We have identified all our Māori and Pasifika students who are working towards their expected level in mathematics and these are our Targets for 2023. This was an identified next step made by AoV and meetings with ERO reviewer.</p> <p><u>Mathematics Baseline data Pasifika</u></p> <table border="1" data-bbox="1688 679 1966 1000"> <thead> <tr> <th></th> <th>Towards</th> <th>Within or above</th> </tr> </thead> <tbody> <tr> <td>End 2022</td> <td>36 students 65%</td> <td>19 students 35%</td> </tr> <tr> <td>Mid 2023</td> <td></td> <td></td> </tr> <tr> <td>End 2023</td> <td></td> <td></td> </tr> </tbody> </table> <p><u>Mathematics Baseline data Māori</u></p> <table border="1" data-bbox="1697 1067 1957 1409"> <thead> <tr> <th></th> <th>Towards</th> <th>Within or above</th> </tr> </thead> <tbody> <tr> <td>End 2022</td> <td>13 Students 72%</td> <td>5 Students 28%</td> </tr> <tr> <td>Mid 2023</td> <td></td> <td></td> </tr> <tr> <td>End 2023</td> <td></td> <td></td> </tr> </tbody> </table>		Towards	Within or above	End 2022	36 students 65%	19 students 35%	Mid 2023			End 2023				Towards	Within or above	End 2022	13 Students 72%	5 Students 28%	Mid 2023			End 2023		
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			<p>Attendance Baseline Data: Pasifika Impacting on achievement was the high number of Pasifika and Māori students with high absenteeism. We identified the number of Pasifika and Māori students who were underachieving in 2022 and who had a lower than 90% attendance.</p> <p>Pasifika - 41 Students 75% had lower than 90% attendance Māori - 12 students - 67 % had lower than 90% attendance.</p> <p>We have set up a tracking sheet that weekly identifies these students attendance, contacting parents early and engaging with Attendance Advisors who will support these students attending school.</p>
<p>Target 2: To track progress and achievement with our Y6 2022 (Y5 2021 cohort) cohort for reading and writing and analysis.</p> <p>Reading:</p> <ul style="list-style-type: none"> <li>The headline data for reading achievement at Baverstock Oaks School for the End of Year, 2022 reflects an upward shift across most of the groupings that we monitor. There are some notable exceptions.</li> <li>2022 has provided our school with an opportunity to return to consistent teaching and employ programmes that engage our students at their interest and levels of specific learning need. Programmes that have been embedded into our school professional development programme, particularly, the Structured Literacy Approach for our Years 1 -3 students have delivered a</li> </ul>	<ul style="list-style-type: none"> <li>While it has been noted at length that the effects of COVID 19 have been real and have produced very disappointing results for the two previous years, it can now be noted that our reading data is beginning to reflect the rise in reading achievements across our school.</li> <li>The very low attendance rates for the first half of 2022 for NZ Maori and our Pasifika students was noted in our previous Mid Year report. While these non-attendance rates have now settled to historic averages, there is a lasting impact that still requires addressing for our Maori students. The considerable work that has been required to accelerate learning for these two key target groups has had a very positive impact for our Pasifika students in reading, our data for our Maori students reflects no change</li> </ul>	<p>Writing has been hit very hard over the last two years, feedback from teachers gives an insight to how difficult it is to teach writing online or via zoom, writing is typically an area of achievement that needs targeted attention, but lockdowns has exacerbated this significantly.</p> <p>Attendance (Students and Teachers) Interrupted learning (especially in Term 1 with the rate of covid) Many gaps to try and fill, it is going to take a number of years for them to catch up and see a big shift in their learning (especially writing) Teacher sickness, many different relievers, lack of consistency</p>	<ul style="list-style-type: none"> <li>Our collaborative work with ERO in analysing our data have identified these as our next steps: <ul style="list-style-type: none"> <li>implementing and evaluating intervention programmes that are proven to be effective and make a difference for priority learners</li> <li>continuing to strengthen the learning partnerships with parents and whānau to further promote equitable and excellent learning outcomes for all learners.</li> </ul> </li> <li>We investigated PaCT and met with a facilitator and spoke to another school who had just implemented PaCT in writing in their school. We applied for PLD funding for 2023 which was successful and have facilitators taking all staff including Akonga Rereketanga through this PD</li> </ul>

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very noticeable lift in student achievement among our very youngest students. The Critical Literacy pedagogy is certainly guiding our teachers in best practice going forward, however the uplift in results for our Years 4 -6 cohort is yet to be realised to the same extent.

- Our NZ Maori and Pasifika communities were most significantly impacted by COVID through 2020 and 2021 and the beginning of 2022. The very low attendance rates for the first half of 2022 for NZ Maori and our Pasifika students was noted in our previous Mid Year report. While these non-attendance rates have now settled to historic averages, there is a lasting impact that still requires addressing for our Maori students. The considerable work that has been required to accelerate learning for these two key target groups has had a very positive impact for our Pasifika students in reading, our data for our Maori students reflects no change.

### Writing:

- Interruption to learning has been heavily impacted which is evident with the writing data as it is a complex task to re-engage students.
- Our Y 6 have been working with an explicit teaching of phonological-based spelling, which have had positive outcomes for students, their understanding of the orthographic system of written English and development of their decoding skills due to the reciprocal nature of our reading and spelling. Teaching spelling essentially is teaching decoding for reading and encoding for writing.

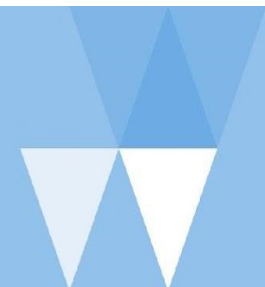
- We continue to build on our ability to implement cultural responsiveness and integrate this into our targeted intervention programmes for our underachieving students. It is of concern that despite a range of initiatives and interventions through Akonga Rereketanga and classroom programmes, the desired progress has not been made.
- It is noteworthy and equally, concerning the effect, Covid has had on the attendance data for both our Maori and Pasifika ethnic groups. The link between achievement and attendance is very clearly drawn and continued actions are required to reduce the number of absences for these key groups within our school.
- Writing time has been protected in class to make sure it was a main teaching focus in Terms 3 and 4 after the mid year data analysis
- Using authentic writing prompts to motivate and engage writing

with the hope of increasing teacher knowledge and practice in the teaching of writing.

- We have registered for the Reading Together programme to implement in Term 2 2023.
- Akonga Rereketanga have shifted their focus from reading to writing to address identified needs.
- We are monitoring attendance very closely especially with those students underachieving and acting early.
- We continue to use Critical Literacy with our Y 4-6 students



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- We utilised an experienced teacher to work with small withdrawal groups targeting those students struggling in writing.
- Our Akonga Rereketanga department made explicit links with reading and writing when working with targetted Year 6 groups.

Target 3:  
To lift the student achievement for Maori and Pasifika students from Y1 to Y6 by tracking and analysing data and collating soft data around Maori and Pasifika school-wide extracurricular involvement.

Maths data for EOY 2022 reveals that we have 64% of Maori students working towards their expected curriculum level, 26% of these learners are working within this level. We have 10% of Maori learners working above their expected curriculum level in mathematics.

Reading data for EOY 2022 reveals that 62% of Maori learners are achieving below their expected curriculum level. Data also shows that 28% of Maori learners are working at their expected curriculum level and 10% Maori learners are working above which is an improvement from 3% mid year.

Writing data shows that 79% of our Maori learners are working towards achieving at their expected curriculum level. While 19% of Maori learners are achieving at their expected level and 2% are above their expected level.

Math data for EOY 2022 shows that the majority of our Pasifika students are working towards their expected curriculum level (54%). This data

While we are pleased with the push and response to our māori and pasifika students being involved in school monitoring, areas of responsibility and representation in cultural and sporting groups we still have concerns regarding achievement.

Many factors contribute to this. There was a high % of Māori and Pasifika students who have poor attendance. Although Covid contributed to this in term 1 there were still concerns in Terms 2, 3 and 4.

There are some of our students in these two ethnic groups who come from very poor homes. Despite supporting with uniforms and food to many of our families we feel this contributed to attendance and in turn achievement.

There is high transiency with our māori and pasifika students.

We are setting up lunch and breakfast systems to ensure our hungry students are fed.

We will provide uniforms to those who can't afford.

We will continue to provide food parcels to families in need. due to the connections we have made with our māori and pasifika families they are more confident to let us know when they are having an issue with feeding their children.

We will move early- addressing attendance issues coming from a supportive angle rather than one of criticism and blame.

We will introduce PaCT writing to try and lift achievement in this area for our Māori and Pasifika students.

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also shows that 46% of Pasifika students are working within or above the expected curriculum level in mathematics.

The EOY reading data revealed that 57% of Pasifika learners are working towards their expected curriculum level. 43% of the students are working within or above the expected curriculum level, a significant improvement on the mid year data.

Writing data for EOY 2022 shows that the majority of our Pasifika learners are still working towards their expected curriculum level (77%). 23% of our students are working within or above the expected curriculum level.

### **Soft Data**

We encouraged as many of our Māori and Pasifika students to get involved in our school by supporting with monitoring joining cultural groups and representing our school in inter-school events.

### **Māori Soft Data**

Of the 10 māori students in Y 4, 5 and 6 there was one student involved in each of these activities: Soccer, Hockey, Cricket, Gymnastics, Wet Day Monitor, House Captain, Road Patrol and Kaitautoko monitor. Two māori students represented our school in Athletics, Rugby and Touch Rugby. Three maori students represented our school in rugby.

Three māori students were involved oin our Pasifika Group and 5 in our Kapa haka group.

### **Pasifika Soft Data**

Of the 90 māori students in Y 4, 5 and 6 there was one student involved in each of these activities: Sign Language, Korean Drumming, Weetbix tryathlon and Cross Country. Two students were involved in Speech Finals ( one representing our school and East Auckland in the Auckland Speech Finals) and Soccer.



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Three Pasifika students were involved in Gymnastics, Hockey and the Mud run. Four Pasifika students were in the dance festival and were Kaitautoko and road patrol monitors. Five pasifika students were in our Touch Rugby Team. Seven Pasifika students were in our interschool netball teams. Eight students represented our school in rugby and athletics. Ten were part of our Kapa Haka group and 16 part of our Pasifika group. We had one Pasifika Student as 1 of the 8 house captains and another a whānau councillor. One of our Samoan students who led the Pasifika group won the cultural award at the end of the year.

### Planning for next year:

- PaCT to address writing school wide including teacher knowledge and practice and in turn student achievement.
- We have identified those students in our māori and pasifika groups who are underachieving and these are our target students.
- We have identified in these target students who have low attendance and have set up many systems to monitor and improve this and have identified this as one of our targets.
- Baverstock Oaks is leading the Attendance Service Howick district contract and have 3 Attendance Advisors based at our school.
- Our Learning Support department have sifted their focus to writing and are picking up identified target students.
- Fono and hui are being planned to make strong connections with our māori and pasifika families.
- Curriculum leaders appointed to drive literacy and numeracy schoolwide.





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*"Learning to Grow; Growing to Learn"*

February 2023

Kiwisport is a Government funded initiative to support students' participation in organised sports.

In 2022, the school received a total of \$10,324.87 (excluding GST). The funding was spent to increase participation in sporting activities, particularly giving children the opportunity to try out sports which they would otherwise may not have access to. The goal in relation to this has been achieved.



## Baverstock Oaks School

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>We have completed the Health and Safety ERO compliance sheet and had this signed off by ERO 2022.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Each year we gather EEO data collection on all staff using the sheet in our School Docs policy. The data from this is collated and an annual EEO report is provided to the Board of Trustees (March 16 2023 BoT meeting).</i>
How do you practise an impartial selection of suitably qualified persons for an appointment?	<i>We follow the NZSTA recruitment process. All positions are advertised externally using the Education gazette online. Criteria are determined for each position and applicants are marked using these criteria. This formulates our shortlist. Interviews are conducted with at least 2 staff members. The Principal is in all recruitment interviews. Referee checks are completed on all interviewees.</i>
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<i>This is identified in our criteria and questions are asked in the interview process on how the needs of our priority groups are met. We look for skills in this area knowing the need to honour Te Tiriti o Waitangi. This year we appointed one māori teacher out of the 5 new recruits.</i>
How have you enhanced the abilities of individual employees?	<i>All our staff are able to go on PD courses that relate to a professional learning goal they have for that year or if they need a course to upskill them in dealing with a learning or behaviour issue in their class. We hold weekly meetings with upskilling and learning opportunities. Our Learning Assistants are provided learning PD opportunities and we are utilising the funding</i>

	<i>provided this year for each Learning Assistant to go on courses they are interested in because they will upskill them in the current role they have.</i>
How are you recognising the employment requirements of women?	<i>We always appoint for the best skills and do not employ them based on gender.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Our school is well established to cater for all disabilities and we have not discriminated in the recruitment process due to any personal disabilities. They are asked in recruitment information packs if they have a health concern that could impact their ability to do their job. Staff who are Type 1 diabetes have ticked this and we have employed them.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	