

# **Baverstock Oaks School**

## **Annual Report for the year ended 31 December 2021**

<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 2021

<b>Name</b>	<b>Position</b>	<b>How Position on Board Gained</b>	<b>Term Expires or Expired</b>
Lucy Schwaner	Presiding Member	Elected	Election 2022
Genée Crowley	Principal	Ex-officio	
Jo Russell	Member	Elected	Election 2022
Sanjay Govind	Member	Elected	Election 2022
Reena Singh	Member	Elected	Election 2022
Hari Jawahar	Member	Elected	Aug-21
Sean Collins	Member	Co-opted	Mar-21
Andrew Flanagan	Staff Representative	Elected	Election 2022
Brett Goebel	Member	Co-opted	Election 2022

# **Baverstock Oaks School**

## **Annual Report**

For the year ended 31 December 2021

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**Baverstock Oaks School**  
**Statement of Responsibility**  
For the year ended 31 December 2021

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

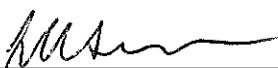
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Lucy Marion Schwane  
Full Name of Presiding Member

Genee Lynaire Crowley  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

2.6.22.  
Date:

2.6.22  
Date:

## Baverstock Oaks School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	6,475,426	6,582,588	6,661,185
Locally Raised Funds	3	98,162	195,350	265,511
Interest Income		12,246	13,080	29,406
Gain on Sale of Property, Plant and Equipment		15,844	-	-
International Students	4	26,389	30,000	38,550
		<hr/>	<hr/>	<hr/>
		6,628,067	6,821,018	6,994,652
<b>Expenses</b>				
Locally Raised Funds	3	47,265	112,800	125,363
International Students	4	2,715	6,000	3,207
Learning Resources	5	4,205,503	4,004,771	4,149,969
Administration	6	317,529	300,350	331,159
Finance		4,800	5,500	4,598
Property	7	1,835,652	2,384,583	2,224,936
Depreciation	11	104,362	100,000	95,398
Loss on Disposal of Property, Plant and Equipment		5,154	(200)	-
		<hr/>	<hr/>	<hr/>
		6,522,980	6,913,804	6,934,630
<b>Net Surplus / (Deficit) for the year</b>		105,087	(92,786)	60,022
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		105,087	(92,786)	60,022

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 2021

	2021	2021	2020
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Balance at 1 January</b>	<u>2,081,568</u>	<u>2,081,568</u>	<u>2,021,546</u>
Total comprehensive revenue and expense for the year	105,087	(92,786)	60,022
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	16,441	-	-
<b>Equity at 31 December</b>	<u>2,203,096</u>	<u>1,988,782</u>	<u>2,081,568</u>
Retained Earnings	2,203,096	1,988,782	2,081,568
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>2,203,096</u>	<u>1,988,782</u>	<u>2,081,568</u>

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

# Baverstock Oaks School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	96,893	258,418	400,698
Accounts Receivable	9	378,432	249,151	249,151
GST Receivable		9,750	30,227	30,227
Prepayments		19,788	26,798	26,798
Investments	10	1,099,301	1,000,000	1,249,261
		<u>1,604,164</u>	<u>1,564,594</u>	<u>1,956,135</u>
<b>Current Liabilities</b>				
Accounts Payable	12	315,644	416,912	416,912
Revenue Received in Advance	13	20,600	-	22,074
Provision for Cyclical Maintenance	14	-	180,000	-
Finance Lease Liability	15	17,833	22,378	22,378
Funds Held for Capital Works Projects	16	500	-	299,364
		<u>354,577</u>	<u>619,290</u>	<u>760,728</u>
<b>Working Capital Surplus/(Deficit)</b>		1,249,587	945,304	1,195,407
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,090,869	1,068,478	978,478
		<u>1,090,869</u>	<u>1,068,478</u>	<u>978,478</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	126,273	5,000	77,274
Finance Lease Liability	15	11,087	20,000	15,043
		<u>137,360</u>	<u>25,000</u>	<u>92,317</u>
<b>Net Assets</b>		<u>2,203,096</u>	<u>1,988,782</u>	<u>2,081,568</u>
<b>Equity</b>		<u>2,203,096</u>	<u>1,988,782</u>	<u>2,081,568</u>

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 2021

	2021	2021 Budget	2020
Note	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,658,331	1,555,505	1,462,784
Locally Raised Funds	67,852	192,059	345,831
International Students	26,389	11,217	38,550
Goods and Services Tax (net)	20,477	-	(36,836)
Payments to Employees	(1,098,126)	(1,077,600)	(1,107,766)
Payments to Suppliers	(587,629)	(596,095)	(620,949)
Interest Paid	(4,800)	(5,500)	(4,598)
Interest Received	12,402	13,080	35,726
Net cash from/(to) Operating Activities	94,895	92,666	112,742
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of Property Plant & Equipment	15,844	200	-
Purchase of Property Plant & Equipment	(207,733)	(323,154)	(150,803)
Proceeds from Sale of Investments	149,960	249,261	-
Net cash from/(to) Investing Activities	(41,929)	(73,693)	(150,803)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	16,441	-	-
Finance Lease Payments	(11,132)	(20,446)	(23,465)
Funds Administered on Behalf of Third Parties	(362,080)	(140,807)	208,571
Net cash from/(to) Financing Activities	(356,771)	(161,253)	185,106
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(303,805)</b>	<b>(142,280)</b>	<b>147,045</b>
Cash and cash equivalents at the beginning of the year	8 400,698	400,698	253,653
<b>Cash and cash equivalents at the end of the year</b>	<b>8 96,893</b>	<b>258,418</b>	<b>400,698</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.



# Notes to the Financial Statements

For the year ended 31 December 2021

## 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 (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### b. Basis of Preparation

#### *Reporting Period*

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

#### *Measurement Base*

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

#### *Presentation Currency*

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

#### *Specific Accounting Policies*

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

#### *Critical Accounting Estimates And Assumptions*

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

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

#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### *Useful lives of property, plant and equipment*

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

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

### ***Critical Judgements in applying accounting policies***

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c. Revenue Recognition**

#### ***Government Grants***

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. 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***

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### ***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### ***Interest Revenue***

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d. Operating Lease Payments**

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

### **e. Finance Lease Payments**

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### f. Cash and Cash Equivalents

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

### g. Accounts Receivable

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

### h. Inventories

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

### i. Investments

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

### j. Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown owned assets	10-40 years
Furniture and equipment	5-10 years
Information and communication technology	5-10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### **k. 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

### **l. Accounts Payable**

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

### **m. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve 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.

### **n. Revenue Received in Advance**

Revenue received in advance relates to MOE grants and international student fees where there are unfulfilled obligations for the School to provide services in the future. The funds 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

### **o. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

### **p. Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

### **q. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **r. Budget Figures**

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

### **s. Services Received In-Kind**

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,179,926	1,080,505	1,094,928
Teachers' Salaries Grants	3,330,470	3,000,000	3,160,895
Use of Land and Buildings Grants	1,476,082	2,027,083	2,027,083
Other MoE Grants	462,035	455,000	364,502
Other Government Grants	26,913	20,000	13,777
	<u>6,475,426</u>	<u>6,582,588</u>	<u>6,661,185</u>

The School has opted in to the donations scheme for this year. Total amount received was \$107,850. (2020 : \$0 was received)

### 3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	21,950	27,000	75,054
Fees for Extra Curricular Activities	17,164	88,900	157,025
Trading	29,812	30,250	32,855
Fundraising & Community Grants	14,142	28,000	577
Other Revenue	15,094	21,200	-
	<u>98,162</u>	<u>195,350</u>	<u>265,511</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	36,280	110,900	119,928
Trading	2,346	2,000	3,860
Fundraising and Community Grant Costs	2,059	(100)	1,575
Other Locally Raised Funds Expenditure	6,580	-	-
	<u>47,265</u>	<u>112,800</u>	<u>125,363</u>
	<u>50,897</u>	<u>82,550</u>	<u>140,148</u>

Surplus/ (Deficit) for the year Locally Raised Funds

### 4 International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	4	3	3
	<u>4</u>	<u>3</u>	<u>3</u>
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
International Student Fees	26,389	30,000	38,550
<b>Expenses</b>			
International Student Levy	-	-	1,558
Other Expenses	2,715	6,000	1,649
	<u>2,715</u>	<u>6,000</u>	<u>3,207</u>
	<u>23,674</u>	<u>24,000</u>	<u>35,343</u>

Surplus/ (Deficit) for the year International Students

## Baverstock Oaks School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 5 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	49,535	102,371	75,227
Equipment Repairs	132	1,200	-
Information and Communication Technology	42,535	35,600	28,282
Library Resources	5,640	7,000	4,058
Employee Benefits - Salaries	4,083,791	3,829,100	4,016,582
Staff Development	23,870	29,500	25,820
	<u>4,205,503</u>	<u>4,004,771</u>	<u>4,149,969</u>

### 6 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,510	6,500	6,530
Board Fees	3,570	4,000	4,635
Board Expenses	15,333	13,700	12,988
Communication	8,201	5,750	9,007
Consumables	50,048	44,000	46,704
Operating Lease	-	-	20,823
Other	31,900	30,400	35,849
Employee Benefits - Salaries	176,486	171,500	169,544
Insurance	9,823	10,500	10,703
Service Providers, Contractors and Consultancy	14,658	14,000	14,376
	<u>317,529</u>	<u>300,350</u>	<u>331,159</u>

### 7 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	21,175	24,500	27,330
Consultancy and Contract Services	76,830	73,000	79,059
Cyclical Maintenance Expense	51,999	34,000	(111,688)
Grounds	8,136	27,000	11,128
Heat, Light and Water	60,963	56,000	59,422
Repairs and Maintenance	43,528	62,500	50,808
Use of Land and Buildings	1,476,082	2,027,083	2,027,083
Security	6,611	3,500	2,799
Employee Benefits - Salaries	90,328	77,000	78,995
	<u>1,835,652</u>	<u>2,384,583</u>	<u>2,224,936</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

### 8 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	96,893	258,418	400,698
Cash and cash equivalents for Statement of Cash Flows	<u>96,893</u>	<u>258,418</u>	<u>400,698</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 9 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	45,174	9,348	9,348
Interest Receivable	3,099	3,255	3,255
Banking Staffing Underuse	76,775	-	-
Teacher Salaries Grant Receivable	253,384	236,548	236,548
	<u>378,432</u>	<u>249,151</u>	<u>249,151</u>
Receivables from Exchange Transactions	48,273	12,603	12,603
Receivables from Non-Exchange Transactions	330,159	236,548	236,548
	<u>378,432</u>	<u>249,151</u>	<u>249,151</u>

### 10 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,099,301	1,000,000	1,249,261
Total Investments	<u>1,099,301</u>	<u>1,000,000</u>	<u>1,249,261</u>

### 11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	617,332	53,562	-	(125)	(21,074)	649,695
Furniture and Equipment	204,845	44,386	(4,518)	(2,805)	(31,134)	210,774
Information and Communication Technology	78,469	66,829	(204)	2,561	(16,691)	130,964
Motor Vehicles	-	39,726	-	-	(5,297)	34,429
Leased Assets	34,417	14,173	-	-	(24,343)	24,247
Library Resources	43,415	3,600	(432)	-	(5,823)	40,760
<b>Balance at 31 December 2021</b>	<u>978,478</u>	<u>222,276</u>	<u>(5,154)</u>	<u>(369)</u>	<u>(104,362)</u>	<u>1,090,869</u>
	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	891,911	(242,216)	649,695	838,349	(221,017)	617,332
Furniture and Equipment	725,386	(514,612)	210,774	869,068	(664,223)	204,845
Information and Communication Technology	175,245	(44,281)	130,964	147,300	(68,831)	78,469
Motor Vehicles	39,726	(5,297)	34,429	-	-	-
Leased Assets	57,043	(32,796)	24,247	133,154	(98,737)	34,417
Library Resources	136,496	(95,736)	40,760	134,231	(90,816)	43,415
<b>Balance at 31 December</b>	<u>2,025,807</u>	<u>(934,938)</u>	<u>1,090,869</u>	<u>2,122,102</u>	<u>(1,143,624)</u>	<u>978,478</u>

The net carrying value of equipment held under a finance lease is \$24,247 (2020: \$34,417).



## Baverstock Oaks School

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

#### 12 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	37,807	155,674	155,674
Accruals	7,510	6,530	6,530
Employee Entitlements - Salaries	260,548	240,077	240,077
Employee Entitlements - Leave Accrual	9,779	14,631	14,631
	<u>315,644</u>	<u>416,912</u>	<u>416,912</u>
Payables for Exchange Transactions	315,644	416,912	416,912
	<u>315,644</u>	<u>416,912</u>	<u>416,912</u>

The carrying value of payables approximates their fair value.

#### 13 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	1,000	-	-
International Student Fees in Advance	18,783	-	18,783
Other Revenue in Advance	817	-	3,291
	<u>20,600</u>	<u>-</u>	<u>22,074</u>

#### 14 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	77,274	77,274	188,962
Increase/(decrease) to the Provision During the Year	51,999	34,000	(111,688)
Use of the Provision During the Year	(3,000)	73,726	-
Provision at the End of the Year	<u>126,273</u>	<u>185,000</u>	<u>77,274</u>
Cyclical Maintenance - Current	-	180,000	-
Cyclical Maintenance - Term	<u>126,273</u>	<u>5,000</u>	<u>77,274</u>
	<u>126,273</u>	<u>185,000</u>	<u>77,274</u>

#### 15 Finance Lease Liability

The school has entered into a number of finance lease agreements for IT equipment and photocopiers. Minimum lease payments payable (includes interest portion):

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	17,833	22,378	24,852
Later than One Year and no Later than Five Years	11,087	20,000	15,994
Future Finance Charges	-	-	(3,425)
	<u>28,920</u>	<u>42,378</u>	<u>37,421</u>
Represented by			
Finance lease liability - Current	17,833	22,378	22,378
Finance lease liability - Term	<u>11,087</u>	<u>20,000</u>	<u>15,043</u>
	<u>28,920</u>	<u>42,378</u>	<u>37,421</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

**16 Funds Held for Capital Works Projects**

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Walkway		4,774	-	-	(4,774)	-
SIP Outdoor Area		294,590	-	(324,874)	30,285	-
Compost & Water		-	7,950	(7,450)	-	500
Totals		299,364	7,950	(332,324)	25,511	500
<b>Represented by:</b>						
Funds Held on Behalf of the Ministry of Education						500
Funds Due from the Ministry of Education						-
						500

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Walkway		92,233	9,385	46,392	50,452	4,774
Floor Covering		(1,440)	1,440	-	-	-
SIP Outdoor Area		-	400,000	105,410	-	294,590
Totals		90,793	410,825	151,802	50,452	299,364

**17 Related Party Transactions**

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 18 Remuneration

#### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,570	4,635
<i>Leadership Team</i>		
Remuneration	513,983	493,304
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	517,553	497,939

There are 7 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 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:

	2021 Actual \$000	2020 Actual \$000
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:

Remuneration \$000	2021 FTE Number	2020 FTE Number
120-130	1	-
110-120	2	2
100-110	4	2
	7	4

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

### 19 Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

There were no compensation or other benefits paid or payable to persons upon leaving.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 20 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021.

(Contingent liabilities and assets as at 31 December 2020: nil)

#### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

### 21 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: \$400,000 contract for SIP outdoor area to be completed in 2021, which will be fully funded by the Ministry of Education. \$400,000 has been received of which \$105,410 has been spent on the project to date.)

### 22 Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	96,893	258,418	400,698
Receivables	378,432	249,151	249,151
Investments - Term Deposits	1,099,301	1,000,000	1,249,261
Total Financial assets measured at amortised cost	<u>1,574,626</u>	<u>1,507,569</u>	<u>1,899,110</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	315,644	416,912	416,912
Finance Leases	28,920	42,378	37,421
Total Financial Liabilities Measured at Amortised Cost	<u>344,564</u>	<u>459,290</u>	<u>454,333</u>

### 23 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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Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

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## Independent Auditor's Report

### To the readers of Baverstock Oaks School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Baverstock Oaks School (the School). The Auditor-General has appointed me, Jason Stinchcombe, 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 2021, 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 2021; 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 7 June 2022. 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 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, 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.

A handwritten signature in blue ink that reads 'Jason Stinchcombe'.

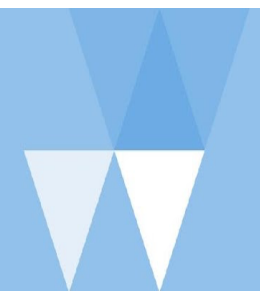
**Jason Stinchcombe**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance Reporting 2021



<b>School Name:</b>	Baverstock Oaks	<b>School Number:</b>	6960
<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="#">2020 Annual Plan</a>  <a href="#">2021 Annual Plan</a> Due to Covid and the extended lockdown the Senior Leadership team made the decision to roll over our existing target goals to 2022. These will be analysed twice during 2022. We have done extensive inhouse analysis to establish an informal OTJ for every student at the end of Term 1.</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 - We have identified our Y5 group to track their progress with understanding that the mathematics inquiry PLD we have will be over 2 years.</p> <p>Target2: Year 2 Literacy Target Goal which is a shared achievement challenge with our Kahui Ako</p> <p>Target 3: Tracking and monitoring Y3 writing and literacy data as the this was the Y2 cohort and was concerning low in literacy</p>		
<b>Baseline Data:</b>	<p>Target 1: Y5 (Y4 2019) Mathematics data Towards - 14% Within - 60% Above - 25%</p> <p><u>Target 2:</u> We have identified children in Y2 that are underachieving in literacy will be tracked and monitored. We are aiming for accelerated progress and we would like this to be at least 2 sub levels.</p> <p><u>Target 3:</u> Y3 (Y2 2019) Reading Towards - 57% Within - 60% Above - 19%</p> <p>Y3 (Y2 2019) Writing Towards - 70% Within - 57%</p>		





# Tātaritanga raraunga

Above - 15%

<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. 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> </ul>	<p>Target 1 - Mathematics Due to covid we have had a very uninterrupted start to our journey for inquiry maths PLD. Due to this the data does not reflect the progress or achievement we had hoped for.</p> <p>However, there is much informal evidence that progress and attitudes have lifted due to the implementation of inquiry mathematics. Student voice on our school reports certainly reflected positive experiences around inquiry maths.</p>	<p>Covid 19 - Auckland had two lockdowns</p> <p>A big shift in pedagogy for teachers - really challenged some existing models of how maths was taught.</p>	<p>We have been successful in getting another year of PLD funding to continue this journey.</p>
<p>Target 2 - Mindfulness / developing strategies for students to manage anxiety</p> <ul style="list-style-type: none"> <li>• The new <a href="#">2020-2024 Strategic Plan</a> has a goal dedicated to Building strategies so we develop an awareness of self</li> <li>• This Strategic Plan is displayed around the school and staff reflected on achievements mid and end of 2020.</li> <li>• Mindfulness Group consisted of Principal, Curriculum Leader of Health and PE new CL for Health 2021, representatives from Budding Branches Y3/4 and Acorns Y01/2/</li> <li>• Group met in Term 1 to finalise <a href="#">mindfulness overview</a>, and prepare for staff PLC on 17 March, <a href="#">August 5</a> where we reviewed our Strategic Plan goal and September 10 to share</li> </ul>	<p>Due to Covid 19 we didn't make the traction we aspired to. The teacher inquiry group that led this target didn't have the opportunity to drive the initiative because of significant interruptions to the Auckland school academic year.</p>	<p>Due to Covid 19 we didn't make the traction we aspired to. The teacher inquiry group that led this target didn't have the opportunity to drive the initiative because of significant interruptions to the Auckland school academic year.</p>	<ul style="list-style-type: none"> <li>• In conjunction with 2 schools in our new Kāhui Ako, Pt View, and Willowbank we have arranged the, now free, PBS programme to be delivered for staff who haven't had this training. Twelve of our staff, including Learning Assistants, are booked in for February 12, 2021</li> <li>• A new Health Curriculum Leader was appointed in 2020 and she will drive mindfulness schoolwide.</li> <li>• EAP webinars are timetabled for a PLC Term 1 focused on staff well being.</li> </ul>

# Tātaritanga raraunga

<p>mindfulness kits and structure for mindfulness time each morning.</p> <ul style="list-style-type: none"> <li>• PLC minutes <a href="#">17 March</a></li> <li>• Set up an <a href="#">improved structure</a> around 5 minutes of mindfulness time each morning and from this mindfulness kits created for all rooms.</li> <li>• Acorn teachers from Mindfulness Group visited Willowbank in 2019 and were involved in Bounce Back PD. In 2020 they shared this programme with staff and invited them to trial units on a needs basis.</li> <li>• Three new staff members trained in the Pause Breathe Smile programme.</li> <li>• Principal interviewed by Sunday Star Times on how mindfulness is implemented at Baverstock Oaks. The <a href="#">article</a> appeared in the paper in September 2020.</li> </ul>			
<p>Target 3 - Y4 (last years Y3 cohort) reading and writing:</p> <p>This cohort has had sound instructional reading and writing lessons - with targeted students being identified and catered for either with modified classroom literacy programmes or attending learning support programmes we run in the school.</p> <p>Best writing practice workshops were run in the school to support teachers meeting the needs of students.</p>	<p>In 2019 this cohort was achieving with 79% within or above for reading compared to 68% for 2020. For writing in 2019 we had 72% within or above and for 2020 we have 64%. So there is a drop in achievement, but in the light of the year we would expect that, this goal is carried over to 2021.</p>	<p>Covid 19 - two lockdowns in Auckland, a lot of interruptions to childrens learning.</p> <ul style="list-style-type: none"> <li>• <a href="#">Attendance</a> - even when the lockdowns were over, we had many weeks of parents not feeling comfortable to send their children back to school, this resulted in two things, 1) these students fell even further behind because online learning was not an option as school was back, 2) students become disengaged and found the re-entry into the classroom difficult 3) effected student well being from a social perspective</li> <li>• <a href="#">Distance learning online</a> - while the vast majority of students were engaged and did partake in the</li> </ul>	<p>We are going to track this cohort which will be the 2021 Y5 cohort for reading and maths - because of covid we can't get a true reflection of progress.</p>

# Tātaritanga raraunga

distance learning programme, some of our most vulnerable and underachieving students did not. The repercussions of this for these already struggling students is evident. There was no support at home for distance learning, even in some cases where the school had provided a device.

- Continuity of learning - Even though most students returned to school after both lockdowns, normal learning programmes couldn't just resume at the point they were left prior to lockdowns. Our number one priority was student and teacher well being, the teachers spent considerable time re-establishing classroom culture and providing a learning environment for at least a week where the emphasis was on transitioning back into classroom life. The normal assessment was out of the question. With our very youngest and our most underachieving, what was learned in March was not retained the time school resumed in May. Let alone the second lockdown.

## Planning for next year:

**Target 1:**  
To track progress and achievement with our Y6 2022 cohort for mathematics and the analysis of Y6 students target mathematics students.

**Target 2:**  
Year 2 ākongā will improve their e-asttle results either within a stage or to the next stage by the end of the year. We want to have accelerated improvement for these students who are below in writing.

## Tātaritanga raraunga

**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.

**Target 4:**

To lift the student achievement for Maori and Pasifika students from Y3 to Y6 by tracking and analysing data and collating soft data around Maori and Pasifika school wide extracurricular involvement.



February 2022

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

In 2021, the school received a total of \$10,175 (excluding GST). The funding was spent to increase participation in sporting activities, particularly giving children the opportunity to try out sports which they otherwise may not have access to. The goal in relation to this has been achieved.