

# Bayview School

## Annual Report for the year ended 31 December 2021

<b>Ministry Number:</b>	1222
<b>Principal:</b>	Diane Raynes
<b>School Address:</b>	60 Bayview Road, Auckland
<b>School Postal Address:</b>	60 Bayview Road, North Shore City 0629
<b>School Phone:</b>	09-4442222
<b>School Email:</b>	office@bayview.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## BAYVIEW PRIMARY 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>Occupation</b>	<b>Term expires</b>
Brad Norman	Presiding Member	Elected June 2019	Director	<b>Sep-22</b>
Diane Raynes	Principal	Appointed March 2007	Principal	
Dan Hikuroa	Member	Elected June 2019	Research Director	<b>Sep-22</b>
James Cosslett	Member	Elected June 2019	Project Manager	<b>Sep-22</b>
Danielle Grant	Member	Elected June 2019	Community Board Rep	<b>Sep-22</b>
Sifa Matasifa	Member	Elected June 2019	Teacher Aide	<b>Sep-22</b>
Taryn Hoffmann	Staff Rep	Elected June 2019	Teacher	<b>Sep-22</b>

# **Bayview School**

## **Annual Report**

For the year ended 31 December 2021

### **Index**

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements
	<b>Other Information</b>
18 - 23	Analysis of Variance
24	Kiwisport
25 - 27	Independent Audit Report

**Bayview 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.

Bradley Norman

Full Name of Presiding Member

Deane Raynes

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

30 May 2022

Date:

30 May 2022

Date:

**Bayview School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	3,583,607	3,602,260	3,698,778
Locally Raised Funds	3	122,628	57,700	158,564
Interest Income		6,573	8,000	15,736
		<b>3,712,808</b>	<b>3,667,960</b>	<b>3,873,078</b>
<b>Expenses</b>				
Locally Raised Funds	3	73,966	9,600	57,098
Learning Resources	4	2,144,665	2,187,281	2,105,127
Administration	5	135,735	155,362	126,806
Finance		7,675	8,268	9,011
Property	6	839,187	1,153,236	1,234,855
Depreciation	11	95,547	80,672	102,014
Loss on Disposal of Property, Plant and Equipment		2,752	-	809
		<b>3,299,527</b>	<b>3,594,419</b>	<b>3,635,720</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>413,281</b>	<b>73,541</b>	<b>237,358</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>413,281</b>	<b>73,541</b>	<b>237,358</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.

**Bayview School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Balance at 1 January</b>	1,229,420	1,229,420	992,062
Total comprehensive revenue and expense for the year	413,281	73,541	237,358
<b>Equity at 31 December</b>	1,642,701	1,302,961	1,229,420
Retained Earnings	1,642,701	1,302,961	1,229,420
<b>Equity at 31 December</b>	1,642,701	1,302,961	1,229,420

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.

# Bayview School Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	786,898	31,095	305,333
Accounts Receivable	8	236,141	164,000	158,020
GST Receivable		24,881	3,200	3,278
Prepayments		27,486	15,000	17,047
Inventories	9	5,635	3,700	3,702
Investments	10	643,247	840,000	846,816
		<u>1,724,288</u>	<u>1,056,995</u>	<u>1,334,196</u>
<b>Current Liabilities</b>				
Accounts Payable	12	217,961	218,700	221,501
Borrowings	13	6,746	6,700	6,746
Revenue Received in Advance	14	5,004	13,000	24,005
Provision for Cyclical Maintenance	15	93,712	99,000	79,911
Finance Lease Liability	16	31,126	32,000	32,731
Funds Held for Capital Works Projects	17	166,535	60,000	67,278
		<u>521,084</u>	<u>429,400</u>	<u>432,172</u>
<b>Working Capital Surplus/(Deficit)</b>		1,203,204	627,595	902,024
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	590,463	828,716	572,188
		<u>590,463</u>	<u>828,716</u>	<u>572,188</u>
<b>Non-current Liabilities</b>				
Borrowings	13	11,805	11,850	18,550
Provision for Cyclical Maintenance	15	108,992	122,000	199,098
Finance Lease Liability	16	30,169	19,500	27,144
		<u>150,966</u>	<u>153,350</u>	<u>244,792</u>
<b>Net Assets</b>		<u>1,642,701</u>	<u>1,302,961</u>	<u>1,229,420</u>
<b>Equity</b>		<u>1,642,701</u>	<u>1,302,961</u>	<u>1,229,420</u>

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

## Bayview School Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		725,638	696,969	762,222
Locally Raised Funds		121,951	58,019	87,130
Goods and Services Tax (net)		(21,603)	78	8,666
Funds Administered on Behalf of Third Parties		-	-	65,644
Payments to Employees		(157,917)	(154,100)	(191,890)
Payments to Suppliers		(332,551)	(326,290)	(341,737)
Interest Paid		(7,675)	(8,268)	(9,011)
Interest Received		6,946	7,921	18,727
Net cash from Operating Activities		334,789	274,329	399,751
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		(2,752)	-	(809)
Purchase of Property Plant & Equipment		(113,822)	(503,359)	(174,162)
Purchase of Investments		-	-	(217,433)
Proceeds from Sale of Investments		203,569	6,816	-
Net cash from Investing Activities		86,995	(496,543)	(392,404)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(32,731)	(38,000)	(5,107)
Loans Received / Repayment of Loans		(6,745)	(6,746)	(6,746)
Funds Received on Behalf of Capital Works Projects		99,257	(7,278)	-
Net cash from Financing Activities		59,781	(52,024)	(11,853)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>481,565</b>	<b>(274,238)</b>	<b>(4,506)</b>
Cash and cash equivalents at the beginning of the year	7	305,333	305,333	309,839
<b>Cash and cash equivalents at the end of the year</b>	7	<b>786,898</b>	<b>31,095</b>	<b>305,333</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.



# Bayview School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### Reporting Entity

Bayview 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.

#### 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 15.

#### 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.

## Bayview School

# 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.

### **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.

#### **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.

#### **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.

## Bayview School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 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.

### 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.

### 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.

### 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.

### 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:

Board owned buildings	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	8 years

## Bayview School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### **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.

### **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.

### **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.

### **Revenue Received in Advance**

Revenue received in advance relates to monies received from grants and other revenue 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

## Bayview School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 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.

### 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, borrowings 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.

### Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

### 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.

### Budget Figures

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

### 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.

## Bayview School

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

For the year ended 31 December 2021

#### 2 Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	697,956	694,911	660,292
Teachers' Salaries Grants	2,014,958	1,953,344	1,910,075
Use of Land and Buildings Grants	736,921	915,557	1,037,428
Resource Teachers Learning and Behaviour Grants	1,800	-	6,957
Other MoE Grants	131,972	38,448	79,150
Other Government Grants	-	-	4,876
	<u>3,583,607</u>	<u>3,602,260</u>	<u>3,698,778</u>

The School has opted in to the donations scheme for this year. Total amount received was \$64,350. (2020 : \$60,000 was received).

#### 3 Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	7,593	6,000	5,418
Curriculum related Activities	68,296	17,500	45,100
Trading	3,975	3,000	5,570
Fundraising & Community Grants	42,764	31,200	102,476
	<u>122,628</u>	<u>57,700</u>	<u>158,564</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	68,886	2,100	42,065
Trading	3,727	2,500	4,607
Fundraising and Community Grant Costs	1,353	5,000	10,426
	<u>73,966</u>	<u>9,600</u>	<u>57,098</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>48,662</u>	<u>48,100</u>	<u>101,466</u>

#### 4 Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	59,310	93,238	51,685
Information and Communication Technology	512	-	-
Library Resources	2,335	4,750	4,812
Employee Benefits - Salaries	2,062,894	2,015,493	2,025,048
Staff Development	19,614	73,800	23,582
	<u>2,144,665</u>	<u>2,187,281</u>	<u>2,105,127</u>

**Bayview School**  
**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

**5 Administration**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,239	7,072	6,866
Board Fees	3,090	3,750	3,570
Board Expenses	12,449	22,260	5,768
Communication	6,534	7,700	7,042
Consumables	10,750	18,109	12,285
Other	16,278	15,511	15,817
Employee Benefits - Salaries	63,494	61,975	58,777
Insurance	9,417	12,000	8,215
Service Providers, Contractors and Consultancy	5,484	6,985	8,466
	<u>135,735</u>	<u>155,362</u>	<u>126,806</u>

**6 Property**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	12,095	9,400	16,564
Consultancy and Contract Services	44,180	39,780	40,335
Cyclical Maintenance Expense	(42,457)	44,210	36,785
Grounds	6,152	34,200	20,125
Heat, Light and Water	16,154	25,500	18,298
Rates	126	120	143
Repairs and Maintenance	12,522	21,623	18,145
Use of Land and Buildings	736,921	915,557	1,037,428
Security	4,018	12,640	2,069
Employee Benefits - Salaries	49,476	50,206	44,963
	<u>839,187</u>	<u>1,153,236</u>	<u>1,234,855</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.

**7 Cash and Cash Equivalents**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	786,898	31,095	305,333
Cash and cash equivalents for Statement of Cash Flows	<u>786,898</u>	<u>31,095</u>	<u>305,333</u>

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

Of the \$786,898 Cash and Cash Equivalents, \$166,535 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

**8 Accounts Receivable**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	7,000	7,377
Interest Receivable	1,548	2,000	1,921
Bank Staffing Underuse	69,700	-	-
Teacher Salaries Grant Receivable	164,893	155,000	148,722
	<u>236,141</u>	<u>164,000</u>	<u>158,020</u>
Receivables from Exchange Transactions	1,548	9,000	9,298
Receivables from Non-Exchange Transactions	234,593	155,000	148,722
	<u>236,141</u>	<u>164,000</u>	<u>158,020</u>

**Bayview School**

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

For the year ended 31 December 2021

**9 Inventories**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	4,664	1,700	1,746
School Uniforms	971	2,000	1,956
	<u>5,635</u>	<u>3,700</u>	<u>3,702</u>

**10 Investments**

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	643,247	840,000	846,816
Total Investments	<u>643,247</u>	<u>840,000</u>	<u>846,816</u>

**11 Property, Plant and Equipment**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	228,264	19,207	-	-	(8,417)	239,054
Furniture and Equipment	257,443	52,674	(2,269)	-	(44,242)	263,606
Information and Communication Technology	4,647	310	-	-	(1,821)	3,136
Leased Assets	57,841	39,848	-	-	(37,561)	60,128
Library Resources	23,993	4,535	(483)	-	(3,506)	24,539
Balance at 31 December 2021	<u>572,188</u>	<u>116,574</u>	<u>(2,752)</u>	<u>-</u>	<u>(95,547)</u>	<u>590,463</u>

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	345,299	(106,245)	239,054	326,092	(97,828)	228,264
Furniture and Equipment	569,177	(305,571)	263,606	520,570	(263,127)	257,443
Information and Communication Technology	10,911	(7,775)	3,136	10,601	(5,954)	4,647
Leased Assets	162,956	(102,828)	60,128	166,159	(108,318)	57,841
Library Resources	85,212	(60,673)	24,539	82,333	(58,340)	23,993
Balance at 31 December	<u>1,173,555</u>	<u>(583,092)</u>	<u>590,463</u>	<u>1,105,755</u>	<u>(533,567)</u>	<u>572,188</u>

The net carrying value of equipment held under a finance lease is \$60,128 (2020: \$57,841).

**12 Accounts Payable**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	30,630	25,000	28,900
Accruals	6,179	5,200	5,166
Banking Staffing Overuse	-	20,000	25,443
Employee Entitlements - Salaries	165,558	155,000	149,337
Employee Entitlements - Leave Accrual	15,594	13,500	12,655
	<u>217,961</u>	<u>218,700</u>	<u>221,501</u>
Payables for Exchange Transactions	217,961	218,700	221,501
	<u>217,961</u>	<u>218,700</u>	<u>221,501</u>

The carrying value of payables approximates their fair value.



**Bayview School**  
**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

**13 Borrowings**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Loans Due in One Year	6,746	6,700	6,746
Loans Due After One Year	11,805	11,850	18,550
	<u>18,551</u>	<u>18,550</u>	<u>25,296</u>

The School has borrowings at 31 December 2021 of \$18,550 (31 December 2020 \$25,296). This loan is from the Energy Efficiency and Conservation Authority (EECA) for the purpose of assisting government and local government funded organisations to take measures to reduce their energy expenditure. The loan is unsecured, interest is nil per annum and the loan is payable with interest in equal instalments of \$1,686.

**14 Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	-	-	10,947
Other Revenue in Advance	5,004	13,000	13,058
	<u>5,004</u>	<u>13,000</u>	<u>24,005</u>

**15 Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	279,009	279,009	281,669
Increase/(decrease) to the Provision During the Year	(42,457)	44,210	36,785
Use of the Provision During the Year	(33,848)	(102,219)	(39,445)
Provision at the End of the Year	<u>202,704</u>	<u>221,000</u>	<u>279,009</u>
Cyclical Maintenance - Current	93,712	99,000	79,911
Cyclical Maintenance - Term	108,992	122,000	199,098
	<u>202,704</u>	<u>221,000</u>	<u>279,009</u>

**16 Finance Lease Liability**

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	36,013	38,000	38,528
Later than One Year and no Later than Five Years	33,127	30,000	29,853
Later than Five Years	-	-	-
Future Finance Charges	(7,845)	-	(8,506)
	<u>61,295</u>	<u>68,000</u>	<u>59,875</u>
<b>Represented by</b>			
Finance lease liability - Current	31,126	38,000	32,731
Finance lease liability - Term	30,169	30,000	27,144
	<u>61,295</u>	<u>68,000</u>	<u>59,875</u>

## Bayview School

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

For the year ended 31 December 2021

#### 17 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
		\$	\$	\$		\$
Fire & Security	<i>In progress</i>	(6,559)	-	(8,172)	8,505	(6,226)
Blks 1,4 Toilet Upgrade	<i>In progress</i>	(810)	-	(21,345)	-	(22,155)
Car Park Upgrade	<i>In progress</i>	2,970	-	-	-	2,970
AMS 1,4 Classrm Refurbishment	<i>In progress</i>	49,349	-	(23,800)	-	25,549
Covered Outdoor Area	<i>In progress</i>	22,328	223,423	(79,354)	-	166,397
<b>Totals</b>		<b>67,278</b>	<b>223,423</b>	<b>(132,671)</b>	<b>8,505</b>	<b>166,535</b>
<b>Represented by:</b>						
Funds Held on Behalf of the Ministry of Education						194,916
Funds Due from the Ministry of Education						(28,381)
						<b>166,535</b>

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Carpet Replacement	<i>Completed</i>	2,205	-	(2,205)	-	-
Fire & Security System	<i>In progress</i>	(571)	186,335	(192,323)	-	(6,559)
Blks 1,4 Toilet Upgrade	<i>In progress</i>	-	-	(810)	-	(810)
Car Park Upgrade	<i>In progress</i>	-	37,991	(35,021)	-	2,970
AMS 1,4 Classrm Refurbishment	<i>In progress</i>	-	50,099	(750)	-	49,349
Covered Outdoor Area	<i>In progress</i>	-	27,928	(5,600)	-	22,328
<b>Totals</b>		<b>1,634</b>	<b>302,353</b>	<b>(236,709)</b>	<b>-</b>	<b>67,278</b>

#### 18 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.

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

For the year ended 31 December 2021

### 19 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 \$
<b>Board Members</b>		
Remuneration	3,090	3,570
<b>Leadership Team</b>		
Remuneration	600,324	363,683
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	<u>603,414</u>	<u>367,253</u>
Total full-time equivalent personnel	<u>4.07</u>	<u>3.08</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 also has Finance (2 members) and Property (2 members) that meet monthly and quarterly respectively. 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	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Other Employees

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

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	1	-
100-110	3	3
	<u>4</u>	<u>3</u>

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

### 20 Compensation and Other Benefits Upon Leaving

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

### 21 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021.

#### 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 2021, a contingent liability for the school may exist.

# Bayview School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 22 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.

(Capital commitments as at 31 December 2020: \$67,278)

#### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts. (2020: nil)

### 23 Financial Instruments

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	786,898	31,095	305,333
Receivables	236,141	164,000	158,020
Investments - Term Deposits	643,247	840,000	846,816
<b>Total Financial assets measured at amortised cost</b>	<b>1,666,286</b>	<b>1,035,095</b>	<b>1,310,169</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	217,961	218,700	221,501
Borrowings - Loans	18,551	18,550	25,296
Finance Leases	61,295	51,500	59,875
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>297,807</b>	<b>288,750</b>	<b>306,672</b>

### 24 Events After Balance Date

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

### 25 Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

### 26 COVID 19 Pandemic on going implications

#### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

#### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

#### Reduction in locally raised funds

Under alert levels 4, 3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

#### Increased remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



## Analysis of Variance 2021 - Bayview School

For the 2021 school year Bayview School had three targets:

Target Area	Target
Hauora	The school community has a shared understanding, knowledge and awareness of strategies and tools which will have an impact in raising overall student wellbeing and achievement.
Whakawhānaungatanga	All members of the Bayview community feel connected and valued, and have a sense of belonging to Team Bayview.
Literacy	By the end of the Year 6 85% of students will be at or above the expected level in reading. By the end of Year 3 80% of students will be at or above the expected level in reading. By the end of year 6 85% of students will be at or above the expected level in writing. By the end of year 3 80% of students will be at or above the expected level in writing.

The analysis for these targets is below.

### Hauora

School Name:	Bayview School	School Number:	1222
<b>Strategic Aim:</b>	Develop a culture of wellbeing based on shared values and positive relationships throughout the school community. <b>Our vision - Kahui Ako</b> Every school community (staff, students and whanau) is supported in developing a range of tools and strategies to help individuals feel safe, connected, valued and resilient. This will encompass all aspects of Hauora (mental and emotional health, family health, physical health and spiritual health) for all to flourish and lead a purposeful life.		
<b>Target:</b>	The school community has a shared understanding, knowledge and awareness of strategies and tools which will have an impact in raising overall student wellbeing and achievement.		
<b>Baseline Data:</b>	<b>Progress aspirations - Kahui Ako. NZCER data across Kahui Ako</b> <a href="https://docs.google.com/document/d/1DcPooNik3hFNSJl0mp9cdLxP0HBHVqEvfWV50lloUll/edit">https://docs.google.com/document/d/1DcPooNik3hFNSJl0mp9cdLxP0HBHVqEvfWV50lloUll/edit</a> - progress aspirations <a href="https://docs.google.com/spreadsheets/d/1kF_YawVHhKHgdUMinquOZvKLCVfcWmwhU/edit#gid=30713319">https://docs.google.com/spreadsheets/d/1kF_YawVHhKHgdUMinquOZvKLCVfcWmwhU/edit#gid=30713319</a>		

### NZCER 2020 data- Bayview Primary

- [NZCER data 2021](#)
- [Year 0-3 surveys 2021](#)
- [Staff Wellbeing Survey 2021](#)

<b>Actions</b> <i>What did we intend to 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>
<ul style="list-style-type: none"> <li>● NZCER wellbeing surveys were completed in T2 and data/next steps were shared with the staff. Staff worked together to analyse data and plan steps moving forward.</li> <li>● Voice was gathered around staff wellbeing and Nathan analysed this data.</li> <li>● Full staff meeting to discuss how wellbeing models, tools, strategies could align with what we are already doing well at Bayview and what we could adapt and implement.</li> <li>● PC4L team met regularly while onsite at school and continued to share responsibilities once online teaching commenced.</li> <li>● Staff met with individual whanau to carry out Bayview Map - These gave teachers a deeper understanding of their individual students and their families.</li> <li>● Further developed the Bayview kete and used this as a working document/sharing and bringing it to the attention of staff during staff meetings.</li> <li>● Alyssa and Nathan created weekly wellbeing messages for staff, students and whanau/community during lockdown to support wellbeing needs.</li> <li>● Weekly staff wellbeing meets over Google meet on a Friday afternoon to promote teacher wellbeing/connect with one another.</li> <li>● WOF, weekly messages, warm fuzzies all continued during lockdown.</li> <li>● One on one staff wellbeing check ins done by Alyssa and Nathan through lockdown.</li> <li>● Staff created fun video messages and dances to share with the community and students to help promote connection and wellbeing.</li> <li>● Started to explore aligning the We CARE, character strengths and dispositions into a visual representation - this needs to be a focus for next year</li> </ul>	<p>Analysed data from NZCER survey, Year 0-3 surveys and teacher wellbeing surveys and used target areas as a focus when completing them in 2021 <a href="#">NZCER Survey Data Outcomes/Statements</a></p> <ul style="list-style-type: none"> <li>● NZCER, Year 0-3, and teacher wellbeing surveys completed in term 2</li> <li>● Began breaking down 'The Bayview Way' (document will all things related to Bayview school- including local curriculum, values, vision, etc.)</li> <li>● Lockdown from term 3 onwards meant we continued with our plans but it happened in different ways (e.g. certificates, WOF, weekly messages and focuses all happened online in our class Seesaw blogs)</li> <li>● Continued to develop the Kete, using it a working document now</li> <li>● Seesaw became main learning tool and form of communication rather than in class learning and teaching</li> <li>● Wellbeing check ins with staff via Google Meets</li> </ul>	<p><b>Bayview school feels like it did reach its target but was hindrenced by the Covid-19 lockdown that happened in August 2021 that went on for the rest of the school year.</b></p> <p>We were limited with our abilities to monitor student wellbeing as students were at home.</p> <p>We did our best to monitor staff wellbeing but again it had to be done via Google Meets and was as authentic as it could have been over a screen.</p> <p>Wellbeing became more of a priority towards the end of last year as our community again were in lockdown and required to stay home so this took priority for teachers when teaching from home and was in the forefront of our minds when providing home learning.</p>	<ul style="list-style-type: none"> <li>● Having wellbeing as a focus and priority for all this year (students, staff, community)</li> <li>● Evaluate the data from all surveys from 2021 and design new surveys based on these that fit our school (one survey for whole school instead of separate NZCER and year 0-3 ones and a teacher survey)</li> <li>● Continue to align our school values, character strengths and learner qualities and embed these in our practise and shared language around the school. This will also align with our schools rebranding (new vision, branding, learning about history, concepts etc.) which also align with our 2022 whole school concept of Whakapapa.</li> <li>● Empowering staff to collectively take ownership of wellbeing for our students, staff, school and community.</li> <li>● Empowering all students to return to onsite teaching back at school in their classes.</li> <li>● Giving students the tools and resources to help them deal with anxieties, worries, and any negative feelings or behaviors that may have resulted from previous lockdowns or from covid-19.</li> </ul>
<p><b>Planning for 2022:</b></p>			

- Using the whole school concept of Tūrangawaewae and Kaitiakitanga to integrate and further embed wellbeing among students, staff and the community.
- Weaving wellbeing through the unpacking of our whole school vision.
- Conduct and analyse NZCER data.
- Continue to add to and use our Bayview Kete - wellbeing resource hub.

## Whakawhānaukatanga

School Name:	Bayview School
School Number:	1222

Strategic Aim:	Develop reciprocal communication to strengthen the partnership between home, school and the wider community to support student learning. <b>Our vision - Kahui Ako</b>
Target:	All members of the Bayview community feel connected and valued, and have a sense of belonging to Team Bayview.
Baseline Data:	Bayview School enjoys strong relationships with the community. During the first half of the school year we were able to have parents back on site which enabled relationships and connections to be developed. We engaged with families face to face, on seesaw and also online. We were able to conduct school trips which relied once again on parent help and many parents came and helped with school activities. These strong relationships helped greatly when Alert level 4 occurred during the last half of the 2021 academic year. With parents having to stay off the school site once we returned to level 3 and 2, it did create a disconnect with parents. We had to ensure we continued to use the systems we had created to engage successfully with our parents.

Actions <i>What did we intend to do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Communicate the new school vision and values to the community through: Newsletters, Facebook posts, Assemblies, Seesaw, Student Learning, Signage around the school  Kaipatiki Kahui Ako <ul style="list-style-type: none"> <li>- digital citizenship evening</li> <li>- conference</li> <li>- other events as determined through the year.</li> </ul> Communicate and encourage our community to participate in... <ul style="list-style-type: none"> <li>- Matariki festival</li> <li>- Cultural festivals</li> <li>- Organised learning evenings (BAM)</li> <li>- sharing their knowledge and expertise</li> <li>- school production</li> <li>- surveys, etc requiring community voice</li> <li>- Engage with whānau through</li> <li>- Connection meetings</li> </ul>	The School vision and new logo was shared with the community through school newsletters. It was also unwrapped in classes so the learners could support their parents' understanding.  Signage was completed over the summer break and blessed at the beginning of 2022.  All kahui ako events were cancelled due to covid.  Community events were cancelled during 2021 due to covid restrictions.  Community was engaged with during lockdown with a variety of videos created from teachers.  This was to ensure the connections were being maintained throughout the lockdown process.	Bayview Staff considered that we made good headway into whakawhānaukatanga even though it was not as planned due to covid restrictions. The staff used a hybrid means to connect with parents and the community through a mixture of kanohi ki te kanohi, virtual meetings and our online platform Seesaw.  The target was met but the majority of what we had planned to achieve was impacted by covid restrictions and lockdowns.	<ul style="list-style-type: none"> <li>• The school vision will be continued to explored in classes and learning around this will be shared with parents via seesaw</li> <li>• Empowering children to share their learning around our vision, logo and concepts with their parents through seesaw and discussions at home</li> <li>• Empowering staff to collectively take ownership engaging with our parents and community in relation to learning around our vision, logo and concept for this year</li> <li>• Ensuring transition to school is successful for both children and new families to Bayview</li> <li>• Develop effective procedures around enrolment at Bayview.</li> <li>• Develop effective procedures around communications with stakeholders</li> </ul>

<ul style="list-style-type: none"> <li>- Long Bay picnic</li> <li>- School camp</li> <li>- Child led conferences</li> <li>- Assemblies</li> <li>- Mihi Whakatau</li> <li>- Seesaw</li> <li>- Newsletters</li> <li>- Facebook posts</li> <li>- Assemblies</li> <li>- Enrolment meetings/tours</li> <li>- Friends of Bayview</li> <li>- School trips</li> <li>- Garden to table</li> <li>- In class support (grandparents reading etc.)</li> <li>- Sports</li> <li>- Non sporting events (chess etc.)</li> <li>- Cultural groups</li> </ul> <p>Support Bayview staff members with connecting positively with parents and the wider community.</p> <p>Consult with all stakeholders regarding our school vision including:</p> <ul style="list-style-type: none"> <li>- what each word means</li> <li>- what the entire vision is trying to achieve</li> <li>- developing a new logo</li> <li>- changing the school uniform</li> </ul> <p>Consult with all stakeholders regarding our school vision including:</p> <ul style="list-style-type: none"> <li>- The meaning behind it</li> <li>- what the entire vision is trying to achieve</li> <li>- developing a new logo</li> <li>- changing the school uniform</li> </ul> <p>Develop cohesion/alignment between community centre and Bayview school.</p>		<ul style="list-style-type: none"> <li>• Establishing effective communication and relationships with local ECE and Kindys</li> </ul>
<b>Planning for 2022:</b>		
<ul style="list-style-type: none"> <li>• Establish clear and concise communication with our local ECE and Kindys around our transition to school procedures</li> <li>• Clear and concise communication with our new families around our transition to school procedures (through enrolment meeting process)</li> <li>• How are we going to engage our community with the learning we are developing through our concept of Whatakapapa?</li> </ul>		

## Reading & Writing

School Name:	Bayview School	School Number:	1222
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<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>Literacy will be a major focus across all levels to build strong literacy skills.</li> </ul>
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>Teachers have developed a robust classroom programme that supports the development of reading</li> </ul>
<b>Target:</b>	<ul style="list-style-type: none"> <li>By the end of the Year 6 85% of students will be at or above the expected level in reading.</li> <li>By the end of Year 3 80% of students will be at or above the expected level in reading.</li> <li>By the end of year 6 85% of students will be at or above the expected level in writing.</li> <li>By the end of year 3 80% of students will be at or above the expected level in writing.</li> </ul>

<b>Baseline Data:</b>	<b>2021 Term 1</b>				
	<b>Working towards expected level</b>	<b>Working within expected level</b>	<b>Working above expected level</b>	<b>Total Pupils AT or ABOVE</b>	
	<b>Reading</b>				
<b>Y3</b>	<b>45% 31/69</b>	<b>23% 16/69</b>	<b>32% 22/69</b>	<b>55% (38/69)</b>	
<b>Y6</b>	<b>17% 12/65</b>	<b>23% 15/65</b>	<b>58% 38/65</b>	<b>81% (53/65)</b>	
	<b>Writing</b>				
<b>Y3</b>	<b>72% 50/69</b>	<b>14% 10/69</b>	<b>13% 9/69</b>	<b>27% (19/69)</b>	
<b>Y6</b>	<b>22% 14/65</b>	<b>46% 30/65</b>	<b>32% 21/65</b>	<b>78% (51/65)</b>	

<b>Actions</b> <i>What did we intend to do?</i>	<ul style="list-style-type: none"> <li>Meet with teachers of children in Year 3 to discuss an action plan for the year - identify target children, determine areas of support, next steps.</li> <li>All children in Year 3 - 6 who are working towards the expected level in writing to be identified and put on STEPS web. Angela to test each child to assess where their starting point is.</li> <li>Professional development for all teachers of Year 3 - 6 teachers in STEPS web. Expectation that all students who have been identified as working towards in reading complete 4 x STEPS sessions per week in class. This will be monitored and progress tracked. Communication will be sent home to parents to explain the extra support and how they can</li> </ul>																					
<b>Outcomes</b> <i>What happened?</i>	<p>Data T1 2022</p> <p>We were unable to collect any data from our Y6 learners as we were in lockdowns or staggered attendance from 17th August 2021 until the end of the academic year 2021.</p> <table border="1"> <tr> <td colspan="2">Reading</td> <td>Total students at or above</td> </tr> <tr> <td>Working towards expected level</td> <td>Working within expected level</td> <td>Working above expected level</td> </tr> <tr> <td>Y3</td> <td>22/69</td> <td>18/69</td> </tr> <tr> <td></td> <td><b>32%</b></td> <td><b>26%</b></td> </tr> <tr> <td colspan="2">Writing</td> <td></td> </tr> <tr> <td>Working</td> <td>Working</td> <td>Working</td> </tr> <tr> <td></td> <td></td> <td>Total</td> </tr> </table>	Reading		Total students at or above	Working towards expected level	Working within expected level	Working above expected level	Y3	22/69	18/69		<b>32%</b>	<b>26%</b>	Writing			Working	Working	Working			Total
Reading		Total students at or above																				
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Y3	22/69	18/69																				
	<b>32%</b>	<b>26%</b>																				
Writing																						
Working	Working	Working																				
		Total																				
<b>Reasons for the variance</b> <i>Why did it happen?</i>	<p>We are unable to work out if we have reached the targets in Y6 for reading and writing due to COVID-19 and being in lockdowns. These children are no longer at our school to assess.</p> <p>The data is a result of two terms onsite learning and two terms of hybrid learning with not all students in attendance due to disruptions from COVID-19.</p>																					
<b>Evaluation</b> <i>Where to next?</i>	<ul style="list-style-type: none"> <li>Students who are below the expected level in reading and writing will be identified and targeted by class teachers and will have an action plan put in place to accelerate progress to work towards achieving the expected level by the end of the year.</li> <li>Māori students will be priority learners when determining target groups.</li> <li>Students who are below the expected level in oral language will be identified by classroom teachers in Y1 and Y2 and action plans will be put in place to help accelerate children's oral language progress.</li> <li>All learners will have accelerated learning in reading to ensure they return to at or above the expected level since the covid disruptions.</li> <li>Structured literacy - knowledge and understanding of the fundamental elements and how to break it down to teach individual needs.</li> </ul>																					

- support at home.
- Provide Literacy Development webinars through STEPS - available for all staff.
- RTLB to provide professional development in Precision teaching for all teachers Year 3 - 6. Support in how to set up in class as a class wide approach. Record this for future reference
- Baseline data for target children collated in alphabet/sound identification, blends, word families, high frequency words.  
<https://www.sunshine.co.nz/downloadable-chart>
- Meet regularly with teachers of target cohort (year 3) to share progress, identify areas of challenge, next steps
- Communication with parents of target students to determine how they can support at home.
- Record best practice of these in action to help create a resource bank for teachers to view.
- Level 2/3 meet regularly to discuss best practice - what's working, challenges/barriers & next steps.
- Teachers who completed Te Whare Rama to share pedagogy and how to implement through professional development workshops.
- Analyse writing sample rubric data to identify trends across year levels to determine support and PD.

	towards expected level	within expected level	above expected level	students at or above
Y3	31/67 46%	31/67 46%	5/67 7%	36/67 53%

- Target children monitored with tracking sheets to clearly show progress.
- Range of assessment to identify needs (inline with assessment for Structured literacy)
- Consistent Bayview Way of teaching literacy across the school.
- New entrant - consistent approach - working collaboratively.
- Ministry Draft Literacy improvement plan March 2022
- Reflection of literacy practice across the school to determine strengths and needs analysis.

## Kiwi Sport Summary Report for Bayview Primary School 2021

Date	Sport	Time/ hours	No. of Students	Description	Opportunity taken up by
<b>Term 1</b>	Hockey No charge	3 days	Whole school	Hockey lessons to introduce hockey and teach basics for beginners	Years 1-6 students
3rd May	Netball \$15 per person	Evening session	2 coaches	MEFF netball coaches training	Soojin Beck and Michelle Tio
<b>Term 2</b>	Volleyball No charge	6 days Over 3 week duration	Whole school	Volleyball lessons to introduce the sport and teach the basics for beginners	Years 1- 6 students
14/5/21	Rugby M Sport No charge	Whole day	Whole school	Rugby promo day to introduce students to rugby	Year 1- 6 students
25/5/21	Basketball No charge	3-4 hours	Y3/6 students	3v3 Swish basketball to introduce the sport to beginners	Year 3-6 students
9/6/21	Game Changers No charge	Whole day	Y1-6	To introduce students to a variety of mixed ball games	Y1-Y6 students
18/6	Glenfield Sports Cluster	All day	1 coach	Cluster sports at Glenfield College	Year 5/6 students
<b>Term 3</b> 12/8	Rippa Rugby	Whole day	46 students	Cluster rippa rugby tournament	Y3-6 students
	No inter - school cross country due to Covid-19 restrictions				
<b>Term 4</b>	No inter - school athletics due to Covid-19 restrictions				

Budget (ex gst): \$6638

Date	Expenditure	Amount (net)
1/5/2021	2 x sports uniforms	\$28.40
1/5/2021	Netball coaching sessions	\$26.09
30/6/2021	1 x sports uniform	\$26.35
8/7/21	Cluster Sports Glenfield College Ritchies Bus	\$139.13
19/8/21	1x sports T-shirt	\$12.55
24/9/21	Rippa Rugby Cluster Sports Ritchies Bus	\$171.97
<b>TOTAL EXPENDITURE: (ex GST)</b>		<b>\$404.49</b>

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF BAYVIEW PRIMARY SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

**Opinion**

We have audited the financial statements of the School on pages 2 to 17 that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in 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 Benefit Entity (Public Sector) Reduced Disclosure Regime Accounting Framework as applicable to Tier 2 entities.

Our audit was completed on 31 May 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 for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 18 to 24, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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



Blair Stanley  
BDO Auckland  
Auckland, New Zealand  
On behalf of the Auditor-General