

Bayview School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Number:	1222
Principal:	Diane Raynes
School Address:	60 Bayview Road, Auckland
School Postal Address:	60 Bayview Road, North Shore City 0629
School Phone:	09 444 2222
School Email:	office@bayview.school.nz
Accountant / Service Provider:	School Finance Hub

BAYVIEW PRIMARY SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2023

Name	Position	How position on Board gained	Occupation/Employer	Term expires
Brad Norman	Parent Rep./Chairperson	Re-elected Sept. 2022	Company Director	June 2025
James Cosslett	Parent Rep./Property	Co-opted Nov. 2022	Project Manager	June 2025
Sharlee Li	Parent Rep.	Elected Sept. 2022	Teacher Aide	June 2025
Thads Cooke	Parent Rep.	Elected Sept. 2022	I.T. Manager	June 2025
Mariette Kemp	Parent Rep.	Elected Sept. 2022	Parent	June 2025
Taryn Hoffmann	Staff Rep.	Re-elected Sept. 2022	Teacher	June 2025
Diane Raynes	Principal	Appointed March 2007	Principal	

Bayview School

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Financial Statements
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 - 19	Notes to the Financial Statements
20 - 22	Independent Auditor's Report
	Other Information
23 - 28	Statement of Variance
29	Kiwisport
30 - 31	Statement of Compliance with Employment Policy
32	Te Tiriti o Waitangi

Bayview School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

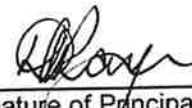
The School's 2023 financial statements are authorised for issue by the Board.

Brad Norman
Full Name of Presiding Member


Signature of Presiding Member

30 July 2024
Date:

Diane Raynes
Full Name of Principal


Signature of Principal

30 July 2024
Date:

Bayview School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,935,067	3,663,604	3,768,893
Locally Raised Funds	3	135,393	39,200	77,558
Interest		50,150	5,000	24,993
Total Revenue		<u>4,120,610</u>	<u>3,707,804</u>	<u>3,871,444</u>
Expense				
Locally Raised Funds	3	134,562	8,600	67,951
Learning Resources	4	2,595,942	2,487,246	2,523,845
Administration	5	160,332	165,724	168,061
Interest		5,871	9,000	5,776
Property	6	1,145,765	1,029,708	858,524
Loss on Disposal of Property, Plant and Equipment		1,703	-	2,022
Total Expense		<u>4,044,175</u>	<u>3,700,278</u>	<u>3,626,179</u>
Net Surplus for the year		76,435	7,526	245,265
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>76,435</u></u>	<u><u>7,526</u></u>	<u><u>245,265</u></u>

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 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January	1,901,957	1,901,957	1,642,701
Total comprehensive revenue and expense for the year	76,435	7,526	245,265
Contribution - School Network Upgrade (Te Mana Tuhono)	23,117	-	-
Contribution - Furniture and Equipment Grant	-	-	13,991
Equity at 31 December	2,001,509	1,909,483	1,901,957
Accumulated comprehensive revenue and expense	2,001,509	1,909,483	1,901,957
Equity at 31 December	2,001,509	1,909,483	1,901,957

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	720,846	681,659	1,079,620
Accounts Receivable	8	213,784	176,000	192,549
GST Receivable		12,300	25,000	99,970
Prepayments		53,599	30,000	26,451
Inventories	9	5,802	10,000	16,758
Investments	10	446,170	600,000	652,296
Funds Receivable for Capital Works Projects	17	272,387	-	26,322
		<u>1,724,888</u>	<u>1,522,659</u>	<u>2,093,966</u>
Current Liabilities				
Accounts Payable	12	280,634	303,000	560,144
Borrowings	13	5,059	5,059	6,746
Revenue Received in Advance	14	26,993	5,000	12,919
Provision for Cyclical Maintenance	15	44,014	44,014	34,688
Finance Lease Liability	16	29,433	29,400	27,310
Funds held for Capital Works Projects	17	23,437	-	99,788
		<u>409,570</u>	<u>386,473</u>	<u>741,595</u>
Working Capital Surplus		1,315,318	1,136,186	1,352,371
Non-current Assets				
Property, Plant and Equipment	11	721,515	808,615	586,787
		<u>721,515</u>	<u>808,615</u>	<u>586,787</u>
Non-current Liabilities				
Borrowings	13	-	-	5,059
Provision for Cyclical Maintenance	15	6,568	6,568	2,580
Finance Lease Liability	16	28,756	28,750	29,562
		<u>35,324</u>	<u>35,318</u>	<u>37,201</u>
Net Assets		<u>2,001,509</u>	<u>1,909,483</u>	<u>1,901,957</u>
Equity		<u>2,001,509</u>	<u>1,909,483</u>	<u>1,901,957</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		789,736	695,987	985,924
Locally Raised Funds		145,689	52,649	64,105
Goods and Services Tax (net)		87,670	74,970	(75,089)
Payments to Employees		(327,925)	(184,558)	(260,508)
Payments to Suppliers		(757,326)	(703,757)	(215,154)
Interest Paid		(5,871)	(9,000)	(5,776)
Interest Received		46,012	4,886	24,993
Net cash from/(to) Operating Activities		(22,015)	(68,823)	518,495
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(201,896)	(285,985)	(118,304)
Purchase of Investments		-	52,296	(9,049)
Proceeds from Sale of Investments		206,126	-	-
Net cash from/(to) Investing Activities		4,230	(233,689)	(127,353)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	13,991
Contributions from / (Distributions to) Ministry of Education		23,117	-	-
Finance Lease Payments		(34,944)	(15,237)	(12,596)
Repayment of Loans		(6,746)	(6,746)	(6,746)
Funds Administered on Behalf of Other Parties		(322,416)	(73,466)	(93,069)
Net cash (to) Financing Activities		(340,989)	(95,449)	(98,420)
Net increase/(decrease) in cash and cash equivalents		(358,774)	(397,961)	292,722
Cash and cash equivalents at the beginning of the year	7	1,079,620	1,079,620	786,898
Cash and cash equivalents at the end of the year	7	720,846	681,659	1,079,620

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

1. Statement of Accounting Policies

a) 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.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

For the year ended 31 December 2023

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from Travelwise and Walking School Bus where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to Travelwise and Walking School Bus, should the School be unable to provide the services to which they relate.

o) Funds Held for Capital Works

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

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

p) Provision for Cyclical Maintenance

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

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

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

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

q) Financial Instruments

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

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

r) 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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services Received In-Kind

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

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	897,963	809,406	914,695
Teachers' Salaries Grants	2,161,187	2,064,545	2,064,545
Use of Land and Buildings Grants	875,917	789,653	789,653
	<u>3,935,067</u>	<u>3,663,604</u>	<u>3,768,893</u>

The School has opted in to the donations scheme for this year. Total amount received was \$65,809.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	3,142	1,000	4,746
Fees for Extra Curricular Activities	96,763	18,800	50,618
Trading	8,049	3,000	5,888
Fundraising & Community Grants	23,082	16,400	16,306
Other Revenue	4,357	-	-
	<u>135,393</u>	<u>39,200</u>	<u>77,558</u>
Expense			
Extra Curricular Activities Costs	104,283	2,100	57,016
Trading	24,175	1,500	4,436
Fundraising and Community Grant Costs	6,104	5,000	6,499
	<u>134,562</u>	<u>8,600</u>	<u>67,951</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>831</u>	<u>30,600</u>	<u>9,607</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	79,562	108,675	68,715
Equipment Repairs	3,020	5,700	8,168
Information and Communication Technology	1,281	6,500	438
Library Resources	3,633	3,200	3,167
Employee Benefits - Salaries	2,394,432	2,210,999	2,321,959
Staff Development	12,288	71,500	17,955
Depreciation	101,726	80,672	103,443
	<u>2,595,942</u>	<u>2,487,246</u>	<u>2,523,845</u>

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	9,084	5,580	8,651
Board Fees	3,295	4,000	4,030
Board Expenses	12,062	31,400	22,835
Communication	4,996	6,800	5,258
Consumables	12,065	12,230	13,284
Operating Leases	135	360	-
Legal Fees	339	-	-
Other	10,408	13,245	15,909
Employee Benefits - Salaries	89,753	70,620	83,808
Insurance	11,040	15,000	8,765
Service Providers, Contractors and Consultancy	7,155	6,489	5,521
	<u>160,332</u>	<u>165,724</u>	<u>168,061</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	11,033	13,900	14,470
Consultancy and Contract Services	41,625	42,000	41,720
Cyclical Maintenance	49,422	45,017	(117,989)
Grounds	16,316	17,900	10,288
Heat, Light and Water	44,715	23,500	28,207
Rates	61	140	123
Repairs and Maintenance	42,911	38,800	36,388
Use of Land and Buildings	875,917	789,653	789,653
Security	5,942	6,000	4,711
Employee Benefits - Salaries	57,823	52,798	50,953
	<u>1,145,765</u>	<u>1,029,708</u>	<u>858,524</u>

The use of land and buildings figure represents 5% of the School's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	606,715	681,659	1,079,620
Short-term Bank Deposits	114,131	-	-
Cash and cash equivalents for Statement of Cash Flows	720,846	681,659	1,079,620

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

Of the \$928,923 Cash and Cash Equivalents, \$23,437 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings. The funds are required to be spent in 2024 on Crown owned School buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	639	-	19,839
Receivables from the Ministry of Education	19,315	-	-
Interest Receivable	10,024	6,000	5,886
Teacher Salaries Grant Receivable	183,806	170,000	166,824
	213,784	176,000	192,549
Receivables from Exchange Transactions	10,663	6,000	25,725
Receivables from Non-Exchange Transactions	203,121	170,000	166,824
	213,784	176,000	192,549

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,973	2,000	1,576
School Uniforms	3,829	8,000	15,182
	5,802	10,000	16,758

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset	\$	\$	\$
Short-term Bank Deposits	446,170	600,000	652,296
Total Investments	446,170	600,000	652,296

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building improvements - Crown	230,421	157,337	-	-	(9,278)	378,480
Furniture and Equipment	273,770	17,834	(2,088)	-	(53,880)	235,636
Information and Communication Technology	1,515	23,117	-	-	(1,198)	23,434
Leased Assets	55,796	36,260	-	-	(33,711)	58,345
Library Resources	25,285	4,550	(556)	-	(3,659)	25,620
Balance at 31 December 2023	586,787	239,098	(2,644)	-	(101,726)	721,515

The net carrying value of furniture and equipment held under a finance lease is \$58,345 (2022: \$55,796)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the School's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	502,636	(124,156)	378,480	345,299	(114,878)	230,421
Furniture and Equipment	580,166	(344,530)	235,636	564,848	(291,078)	273,770
Information and Communication Technology	32,563	(9,129)	23,434	9,446	(7,931)	1,515
Leased Assets	182,702	(124,357)	58,345	146,441	(90,645)	55,796
Library Resources	92,095	(66,475)	25,620	89,514	(64,229)	25,285
Balance at 31 December 2023	1,390,162	(668,647)	721,515	1,155,548	(568,761)	586,787

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	21,433	25,000	258,823
Accruals	6,813	7,000	6,921
Banking Staffing Overuse	46,664	80,000	111,890
Employee Entitlements - Salaries	186,785	175,000	167,747
Employee Entitlements - Leave Accrual	18,939	16,000	14,763
	280,634	303,000	560,144
Payables for Exchange Transactions	280,634	303,000	560,144
	280,634	303,000	560,144

The carrying value of payables approximates their fair value.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

13. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	5,059	5,059	6,746
Loans due after one year	-	-	5,059
	5,059	5,059	11,805

The School has borrowings at 31 December 2023 of \$5,059 (31 December 2022 \$11,805). 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 in equal instalments of \$1,686 per quarter.

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	24,507	-	1,529
Other Revenue in Advance	2,486	5,000	11,390
	26,993	5,000	12,919

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	37,268	2,580	202,704
Increase to the Provision During the Year	49,422	45,017	(117,989)
Use of the Provision During the Year	(36,108)	2,985	(47,447)
Provision at the End of the Year	50,582	50,582	37,268
Cyclical Maintenance - Current	44,014	44,014	34,688
Cyclical Maintenance - Non current	6,568	6,568	2,580
	50,582	50,582	37,268

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment.

Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	32,926	29,400	31,868
Later than One Year and no Later than Five Years	30,170	28,750	32,180
Future Finance Charges	(4,907)	-	(7,176)
	<u>58,189</u>	<u>58,150</u>	<u>56,872</u>
	29,433	29,400	27,310
	28,756	28,750	29,562
	<u>58,189</u>	<u>58,150</u>	<u>56,872</u>

Represented by

Finance Lease Liability - Current
Finance Lease Liability - Non current

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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS 1/4 Classroom Refurbishment Project #235915	80,856	26,322	(340,665)	-	(233,487)
Covered Outdoor Area Project #222938	18,932	27,928	(188,806)	157,337	15,391
Vector Upgrade	(26,322)	26,322	-	-	-
Auckland Flooding Project #241090	-	16,796	(8,750)	-	8,046
Heat Pumps Project	-	-	(38,900)	-	(38,900)
Totals	<u>73,466</u>	<u>97,368</u>	<u>(577,121)</u>	<u>157,337</u>	<u>(248,950)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	23,437
Funds Receivable from the Ministry of Education	(272,387)
	<u>(248,950)</u>

2022	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fire & Security	(6,226)	6,226	-	-	-
Blks 1,4 Toilet Upgrade	(22,155)	-	22,155	-	-
Car Park Upgrade	2,970	-	(2,970)	-	-
AMS 1/4 Classroom Refurbishment Project #235915	25,549	711,780	(656,473)	-	80,856
Covered Outdoor Area Project #222938	166,397	-	(147,465)	-	18,932
Vector Upgrade	-	212,040	(238,362)	-	(26,322)
Totals	<u>166,535</u>	<u>930,046</u>	<u>(1,023,115)</u>	<u>-</u>	<u>73,466</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	99,788
Funds Receivable from the Ministry of Education	(26,322)
	<u>73,466</u>

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

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.

19. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,295	4,030
<i>Leadership Team</i>		
Remuneration	690,129	638,112
Full-time equivalent members	6	6
Total key management personnel remuneration	693,424	642,142

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. One Board member oversees property and liases with outside consultants and contractors, as required, on property projects. The Board Chairperson oversees financial matters. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 5

Other Employees

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

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
120 - 130	1.00	-
110-120	1.00	1.00
100-110	3.00	1.00
	5.00	2.00

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$43,054 (2022:\$165,509) as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
Classroom Refurbishment Project #222395	1,062,920	1,029,796	33,124
Auckland Floods Project #241090	18,680	8,750	9,930
Total	1,081,600	1,038,546	43,054

(b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022: Nil)

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

23. Financial Instruments

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Financial assets measured at amortised cost			
Cash and Cash Equivalents	\$ 720,846	\$ 681,659	1,079,620
Receivables	213,784	176,000	192,549
Investments - Term Deposits	446,170	600,000	652,296
Total financial assets measured at amortised cost	<u>1,380,800</u>	<u>1,457,659</u>	<u>1,924,465</u>
Financial liabilities measured at amortised cost			
Payables	280,634	303,000	560,144
Borrowings - Loans	5,059	5,059	11,805
Finance Leases	58,189	58,150	56,872
Total financial liabilities measured at amortised cost	<u>343,882</u>	<u>366,209</u>	<u>628,821</u>

24. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF BAYVIEW'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Bayview 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 19, that comprise the statement of financial position as at 31 December 2023, 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 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 30 July 2024. 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the audit 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 the School.



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

Statement of variance: progress against 2023 targets for Bayview School

Strategic Goal 1:

Literacy goal: Empower teachers to be confident teaching literacy, to ensure positive student outcomes so all students make accelerated progress.

Mathematics goal: Empower teachers within Mathematics to ensure positive student outcomes so that all students are confident, capable mathematicians.

Annual Target/Goal: 75% of Year 3s will be at or above their expected level in maths by the end of 2023.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<ol style="list-style-type: none"> 1. Maths No Problem Programme set up at year 3 level, ensuring coverage 2. Professional Development <i>(Maths programmes and assessment to provide clarity)</i> 3. Planning and progressions 	<ul style="list-style-type: none"> ● 70 % of learners were at or above the expected level ● We had an expo at school where we invited parents to come and learn about the philosophy behind Maths No Problem and how it is taught in school. ● Alex Laurie from Maths No Problem modelled and observed 	<ul style="list-style-type: none"> ● Through JAM assessment in Term 2 and in Term 4 ● At the end of 2022 this cohort were at 58% at or above, there was a 12% increase from 2022 - 2023 ● Increased confidence in teachers' understanding about how to teach maths effectively. 	<ul style="list-style-type: none"> ● Highlighted inconsistency with assessment in Term 2, 2023 ● Target cohort were the ones with a disrupted start to school i.e. they started school during lockdown and need to have foundation skill gaps filled before they could access the curriculum 	<ul style="list-style-type: none"> ● Having achieved clarity of assessment by the end of 2023, we will ensure this is embedded and sustained moving forward. ● Continued Professional learning about explicit learning and planning through observations and growth discussions. ● Focus on learning basic facts, and

	<p>lessons in classes to ensure consistency.</p>		<ul style="list-style-type: none"> ● New Teachers were unfamiliar with teaching the MNP programme and needed upskilling before they could effectively implement this. ● Half of the cohort were accessing MNP for the first time, so a lot of new learning was involved ● Weaknesses around cohort's number knowledge were identified and needed the gap filled before other learning could occur. ● Strong leadership in mathematics provided clarity and supported better classroom practice. ● Cohesive approach in building staff efficacy in maths. 	<p>increasing number knowledge gaps.</p> <ul style="list-style-type: none"> ● Develop assessment capable learners to be able to use the maths progressions.
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Annual Target/Goal: 70% of year 5s will be at or above their expected level in mathematics by the end of 2023.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<ol style="list-style-type: none"> 1. Identify student needs and taught explicitly to these gaps. 2. Collaboration between year 6 teachers to ensure we understood the skills and number knowledge needed for students to achieve. 	<ul style="list-style-type: none"> ● 68 % of learners were at or above the expected level 	<ul style="list-style-type: none"> ● Gloss/Jam were used in term 1 and 4. ● Principal's times tables test. 	<ul style="list-style-type: none"> ● Online materials supported teaching. ● There was a noticeable lack of confidence in year 5 learners. ● Strong leadership in mathematics provided clarity and supported better classroom practice. ● Cohesive approach in building staff efficacy in maths. 	<ul style="list-style-type: none"> ● Having achieved clarity of assessment by the end of 2023, we will ensure this is embedded and sustained moving forward. ● Continued Professional learning about explicit learning and planning through observations and growth discussions. ● Working on a growth mindset with our learners. ● Target push on learners who are just below expectation. ● We have mathematical conversations and have differentiated our set programmes to cater for all learners.

Annual Target/Goal: 70% of Y2 learners will be at or above their expected level in reading by the end of 2023.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
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<ul style="list-style-type: none"> ● Consistently and explicitly teaching reading ● Effective planning for reading ● iDeaL was introduced at Year 2 ● Gathering data through coaching, observations and surveys. 	<ul style="list-style-type: none"> ● 73% of learners were at or above the expected level. This is an increase of 9% ● Increase of teacher understanding of decodable texts and how to incorporate these effectively into their reading programme ● Increase of teacher knowledge of scope and sequence around the alphabetic principle and their spelling rules 	<ul style="list-style-type: none"> ● iDeaL assessment ● Alpha Assessment ● Literacy check-ins 	<ul style="list-style-type: none"> ● Exceeded the target by 3% ● Collaborative planning ● Implementing iDeaL, our structured literacy provider helped provide consistency and clarity. ● Effective use of kaiawhina for small group instruction ● Cohesive approach in building staff efficacy in literacy. 	<ul style="list-style-type: none"> ● iDeaL is rolled out across the whole school to develop whole school understanding around structured literacy. ● Having achieved clarity of assessment by the end of 2023, we will ensure this is embedded and sustained moving forward. ● Continued Professional learning about explicit learning and planning through observations and growth discussions. ● CRT observation time set aside to watch iDeaL
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Annual Target/Goal:70% of Y3 learners will be at or above their expected level in reading by the end of 2023.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<ul style="list-style-type: none"> ● Consistently and explicitly teaching reading ● Effective planning for reading ● iDeaL was introduced at Year 3 	<ul style="list-style-type: none"> ● 67% of learners were at or above the expected level ● The learners went from 49% to 67%, which is an 18% increase. ● Understanding of decodable texts and how 	<ul style="list-style-type: none"> ● iDeaL assessment ● Alpha Assessment ● Literacy check ins 	<ul style="list-style-type: none"> ● Collaborative reading planning to upskill teacher knowledge and ensure consistency between classrooms ● Use of STEPS within literacy programmes to 	<ul style="list-style-type: none"> ● iDeaL is rolled out across the whole school to develop whole school understanding around structured literacy. ● Having achieved clarity of assessment by the end of 2023, we will

<ul style="list-style-type: none"> Gathering data through coaching, observations and surveys. 	<p>to incorporate these effectively into their reading programme</p> <ul style="list-style-type: none"> Increase of teacher knowledge of scope and sequence around the alphabetic principle and their spelling rules 		<p>help fill gaps in knowledge and skills.</p> <ul style="list-style-type: none"> Implementing iDeaL, our structured literacy provider helped provide consistency and clarity. Effective use of kaiawhina for small group instruction Cohesive approach in building staff efficacy in literacy. 	<p>ensure this is embedded and sustained moving forward.</p> <ul style="list-style-type: none"> Continued Professional learning about explicit learning and planning through observations and growth discussions. CRT observation time set aside to watch iDeaL
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Annual Target/Goal: 65% of Y3 learners will be at or above their expected level in writing by the end of 2023.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<ul style="list-style-type: none"> Consistently and explicitly teaching writing Effective planning for writing iDeaL was introduced at Year 3 Writing moderation around e-asTTle. Gathering data through coaching, observations and surveys. 	<ul style="list-style-type: none"> 55% of learners were at or above the expected level. This was an increase in 10% from the previous year. 	<ul style="list-style-type: none"> e-asTTle writing samples Whole-school writing moderation 	<ul style="list-style-type: none"> Collaborative writing planning to upskill teacher knowledge and ensure consistency between classrooms Implementing iDeaL, our structured literacy provider helped provide consistency and clarity. Effective use of kaiawhina for small group instruction Cohesive approach in building staff efficacy in literacy. 	<ul style="list-style-type: none"> iDeaL is rolled out across the whole school to develop whole school understanding around structured literacy. Having achieved clarity of assessment by the end of 2023, we will ensure this is embedded and sustained moving forward. Continued Professional learning about explicit learning and planning through

			<ul style="list-style-type: none"> ● Moderating writing samples with all staff to ensure clarity and consistency. ● Deliberate and targeted writing PD 	<p>observations and growth discussions.</p> <ul style="list-style-type: none"> ● CRT observation time set aside to watch iDeal
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Annual Target/Goal: 70% of Y5 learners will be at or above their expected level in writing by the end of 2023.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<ul style="list-style-type: none"> ● Consistently and explicitly teaching writing ● Effective planning for writing ● Writing moderation around e-asTTle. ● Gathering data through coaching, observations and surveys. 	<ul style="list-style-type: none"> ● 71% of learners were at or above the expected level. ● 19% increase from the previous year. 	<ul style="list-style-type: none"> ● e-asTTle writing samples ● Whole-school writing moderation 	<ul style="list-style-type: none"> ● Collaborative writing planning to upskill teacher knowledge and ensure consistency between classrooms ● Implementing iDeal, our structured literacy provider helped provide consistency and clarity. ● Effective use of kaiawhina for small group instruction ● Cohesive approach in building staff efficacy in literacy. ● Focus on Te Whare Rama approach to hook all learners in. ● Deliberate and targeted writing PD 	<ul style="list-style-type: none"> ● iDeal is rolled out across the whole school to develop whole school understanding around structured literacy. ● Having achieved clarity of assessment by the end of 2023, we will ensure this is embedded and sustained moving forward. ● Continued Professional learning about explicit learning and planning through observations and growth discussions. ● CRT observation time set aside to watch iDeal ● Using data to inform next teaching steps.



Budget Tracking for: Kiwi Sport 2023

Budget (ex GST): **\$6475.32**

Budget Holder: Katrina Cray

Date	What ordered and from whom Order No.	\$ amount excl GST	Invoice No.	\$ Balance
				6475.32
31/3/23	Glenfield College Sports Day 1 x bus ordered To and from Glenfield College	308.70		308.70
17/8/23	Rippa Rugby Festival: 044618 Bus x 1 ordered To and from Kaipatiki Park	214.78		247.00
8/9/23	Interschool Cross Country: 044648 Bus x 1 ordered To and from Kaipatiki Park Glenfield	217.39		250.00
2/11	Interschool athletics: 044700 Bus x 1 ordered To and from Birkenhead War Memorial Park	330.00		379.50
			Total spent	\$1185.20

\$5290.12

Due to the inclement weather over 2023 many of the sports events were cancelled both in school and cluster type events. This has impacted what we have been able to achieve.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>The school complies with all policy and legislative requirements to provide a safe workplace.</i> • <i>Ensure well-being of staff is prioritised through policy and procedures and budgetary considerations.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<ul style="list-style-type: none"> • <i>We follow school policy on equal employment opportunities.</i> • <i>An EEO officer is appointed at the start of each year.</i> • <i>An EEO survey is conducted annually and reported back to the Principal and BoT.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • <i>Follow school policy on employment of staff ensuring the correct panel is used specific to the job.</i> • <i>Full referee checks are used and notes are kept to ensure the suitability of candidates in line with school policy.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • <i>We want māori staff to feel proud to be māori by providing them with a safe and culturally inclusive work environment.</i> • <i>We acknowledge and recognise the importance of te reo Māori and tikanga māori.</i> • <i>Our daily practices reflect tikanga māori</i> • <i>Offering ongoing professional development opportunities to support the aspirations of māori</i> • <i>Development of the te ao māori role.</i> • <i>Ensuring that we are providing the appropriate resourcing and support.</i> • <i>Looking at the needs of our community and ensuring we have strong partnership with local iwi.</i> • <i>Ensuring school leadership are culturally competent</i>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • <i>Identified needs are addressed and appropriate support is put in place.</i> • <i>Employees are empowered to have a voice in the workplace and to address issues in a timely and respectful manner.</i>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • <i>As a predominantly female occupation, the needs of women are well addressed.</i>

How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • <i>The needs of persons with disabilities are catered for within our EEO policy.</i>

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

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



Giving effect to Te Tiriti o Waitangi is one of the Board's primary objectives. You should describe here anything that a board has done to work towards this objective

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

How the Bayview Board has given effect to Te Tiriti o Waitangi	
<p>The Bayview Board has done the following to give effect to Te Tiriti o Waitangi</p>	<ul style="list-style-type: none"> ● Engaged in training with the Māori Achievement Collaborative facilitator. ● Supporting teachers to learn and use te reo Māori in classes by providing resourcing for this. ● We want māori students to leave our school feeling proud to be māori ● We want māori staff to feel proud to be māori. ● We acknowledge and recognise the importance of te reo Māori and tikanga Māori in every decision we make. ● Our daily practices reflect tikanga Māori ● Offering ongoing professional development opportunities to fulfil the aspirations of māori ● Development of the Te Ao Māori leadership role. ● Ensuring that we are providing the appropriate resourcing and support. ● Ensuring school leadership is culturally competent ● Collaborate with other schools within the kāhui ako ● Regular consultation with community i.e whānau hui ● Support the implementation of Aotearoa New Zealand Histories Curriculum ● Ensure appropriate levels of funding are in place to support cultural activities and events e.g Kapa haka, Matariki ● Signage in te reo māori ● Developed positive relationships with Kaumatua to support strategic direction. ● Board members ensure meetings are started/closed with karakia giving mana to tikanga Māori.