

# **Bairds Mainfreight Primary School**

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

<b>Ministry Number:</b>	1218
<b>Principal:</b>	Fiona McAree- Ngaau
<b>School Address:</b>	12-16 Edward Avenue, Otara, Manukau
<b>School Postal Address:</b>	12-16 Edward Avenue, Otara, Manukau
<b>School Phone:</b>	09-2748271
<b>School Email:</b>	fionamcaree@bmps.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Bairds Mainfreight Primary School

# Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Martin Kaipo	Presiding Member	Elected Parent Rep	Bus Driver	Sept 2022
Fiona McAree	Principal		Acting Principal / Principal	N/A
Alan Lyth	Outgoing Principal		Outgoing Principal	July 2021
Ani Tangimataiti	Member	Elected Parent Rep	Administrator	Sept 2022
Natahsa Smith	Member	Elected Parent Rep	Sign Language Interpreter	Sept 2022
Merry Faumuina	Member	Elected Parent Rep	Preschool Teacher	Sept 2022
Teariki Ngaau	Member	Elected Parent Rep	Police Officer	Nov 2021
Michelle Peters	Staff Rep	Elected Staff Rep	Teacher	Sept 2022

# **Bairds Mainfreight Primary School**

## **Annual Report**

For the year ended 31 December 2021

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# Bairds Mainfreight Primary 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.

MARTIN KAIPU

Full Name of Presiding Member

Kiana MAREE-NAGAN

Full Name of Principal



Signature of Presiding Member



Signature of Principal

16/06/2022

Date:

16/06/2022

Date:

**Bairds Mainfreight Primary School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	4,147,045	4,257,880	4,236,826
Locally Raised Funds	3	126,632	79,602	135,917
Interest Income		20,187	15,000	41,402
		<u>4,293,864</u>	<u>4,352,482</u>	<u>4,414,145</u>
<b>Expenses</b>				
Locally Raised Funds	3	69,963	98,250	41,335
Learning Resources	4	2,445,974	2,823,458	2,360,128
Administration	5	394,885	247,551	195,796
Finance		1,903	2,000	2,512
Property	6	888,564	1,120,796	1,102,848
Depreciation	11	196,195	248,000	209,750
Loss on Disposal of Property, Plant and Equipment		39	-	6,827
		<u>3,997,523</u>	<u>4,540,055</u>	<u>3,919,196</u>
<b>Net Surplus / (Deficit) for the year</b>		296,341	(187,573)	494,949
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>296,341</u>	<u>(187,573)</u>	<u>494,949</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.

**Bairds Mainfreight Primary School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Balance at 1 January</b>		4,231,957	4,231,957	3,725,735
Total comprehensive revenue and expense for the year		296,341	(187,573)	494,949
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant				11,273
<b>Equity at 31 December</b>		4,528,298	4,044,384	4,231,957
Retained Earnings		4,528,298	4,044,384	4,231,957
<b>Equity at 31 December</b>		4,528,298	4,044,384	4,231,957

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.

# Bairds Mainfreight Primary School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,054,669	576,679	645,512
Accounts Receivable	8	273,180	175,000	264,529
GST Receivable		8,894	58,000	57,888
Prepayments		12,832	24,000	23,356
Inventories	9	32,501	20,000	18,317
Investments	10	1,923,133	1,700,000	1,653,881
		<u>3,305,209</u>	<u>2,553,679</u>	<u>2,663,483</u>
<b>Current Liabilities</b>				
Accounts Payable	12	281,013	263,000	260,249
Revenue Received in Advance	13	16,569	14,000	13,685
Provision for Cyclical Maintenance	14	-	84,000	91,522
Finance Lease Liability	15	11,788	9,635	12,074
Funds Held for Capital Works Projects	16	404,553	-	-
		<u>713,923</u>	<u>370,635</u>	<u>377,530</u>
<b>Working Capital Surplus</b>		<u>2,591,286</u>	<u>2,183,044</u>	<u>2,285,953</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,979,103	1,900,526	1,983,026
		<u>1,979,103</u>	<u>1,900,526</u>	<u>1,983,026</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	31,800	31,800	20,000
Finance Lease Liability	15	10,291	7,386	17,022
		<u>42,091</u>	<u>39,186</u>	<u>37,022</u>
<b>Net Assets</b>		<u>4,528,298</u>	<u>4,044,384</u>	<u>4,231,957</u>
<b>Equity</b>		<u>4,528,298</u>	<u>4,044,384</u>	<u>4,231,957</u>

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

# Bairds Mainfreight Primary School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,334,230	1,281,230	1,171,013
Locally Raised Funds		134,010	79,416	117,080
Goods and Services Tax (net)		48,994	(112)	(40,180)
Payments to Employees		(324,578)	(578,136)	(275,772)
Payments to Suppliers		(736,725)	(640,210)	(368,110)
Interest Paid		(1,903)	(2,000)	(2,512)
Interest Received		19,156	14,673	45,217
Net cash from/(to) Operating Activities		473,184	154,861	646,736
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		(39)	-	-
Purchase of Property Plant & Equipment		(187,833)	(233,243)	(353,843)
Purchase of Investments		(269,252)	(46,119)	(39,426)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(457,124)	(279,362)	(393,269)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	11,273
Finance Lease Payments		(11,456)	55,668	(5,384)
Funds Administered on Behalf of Third Parties		404,553	-	(1,864)
Net cash from/(to) Financing Activities		393,097	55,668	4,025
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>409,157</b>	<b>(68,833)</b>	<b>257,492</b>
Cash and cash equivalents at the beginning of the year	7	645,512	645,512	388,020
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,054,669</b>	<b>576,679</b>	<b>645,512</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.



## Bairds Mainfreight Primary School

# Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### Reporting Entity

Bairds Mainfreight Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### Basis of Preparation

##### Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

##### Basis of Preparation

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

#### Financial Reporting Standards Applied

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

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

#### Cyclical maintenance

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

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

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

## Bairds Mainfreight Primary 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.

## Bairds Mainfreight Primary 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	12.5% Diminishing value

## Bairds Mainfreight Primary 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.

### Revenue Received in Advance

Revenue received in advance relates to MOE grants and other revenue where there are unfulfilled obligations for the School to provide services in the future. The funds are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

## **Bairds Mainfreight Primary 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 are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

### **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.

## Bairds Mainfreight Primary School

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

For the year ended 31 December 2021

#### 2 Government Grants

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	1,083,199	1,099,084	1,130,372
Teachers' Salaries Grants	2,152,053	2,200,000	2,149,519
Use of Land and Buildings Grants	653,230	867,796	867,796
Resource Teachers Learning and Behaviour Grants	1,859	-	1,050
Other MoE Grants	256,229	91,000	88,089
Other Government Grants	475	-	-
	<u>4,147,045</u>	<u>4,257,880</u>	<u>4,236,826</u>

The School has opted in to the donations scheme for this year. Total amount received was \$69,000. (2020 : \$72,300 was received). The school received \$164,502 Healthy School Lunch Programme Grant from MOE during the 2021 financial year.

#### 3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	50,762	-	295
Fees for Extra Curricular Activities	27,343	33,602	18,524
Trading	26,391	32,000	32,833
Fundraising & Community Grants	22,136	14,000	84,265
	<u>126,632</u>	<u>79,602</u>	<u>135,917</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	42,505	56,750	-
Trading	19,961	35,500	31,759
Fundraising and Community Grant Costs	7,497	6,000	9,576
	<u>69,963</u>	<u>98,250</u>	<u>41,335</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>56,669</u>	<u>(18,648)</u>	<u>94,582</u>

# Bairds Mainfreight Primary School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 4 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	103,285	160,608	90,915
Equipment Repairs	-	1,400	-
Information and Communication Technology	22,422	25,500	15,145
Employee Benefits - Salaries	2,294,369	2,579,200	2,243,080
Staff Development	25,898	56,750	10,988
	<u>2,445,974</u>	<u>2,823,458</u>	<u>2,360,128</u>

### 5 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,808	6,731	5,853
Board Fees	5,878	5,100	2,745
Board Expenses	34,220	34,606	11,026
Communication	5,123	5,700	8,041
Consumables	3,485	13,500	4,289
Other	179,371	16,550	11,986
Employee Benefits - Salaries	136,542	149,300	136,133
Insurance	8,434	8,780	8,583
Service Providers, Contractors and Consultancy	12,024	7,284	7,140
	<u>394,885</u>	<u>247,551</u>	<u>195,796</u>

The cost of the Healthy School Lunch Programme during the 2021 financial year is \$164,502, which is included in Other administration expense above.

### 6 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,754	17,350	15,317
Consultancy and Contract Services	59,158	60,000	57,784
Cyclical Maintenance Expense	31,801	20,000	30,296
Grounds	1,333	2,750	532
Heat, Light and Water	27,172	38,000	29,388
Repairs and Maintenance	54,390	59,900	50,106
Use of Land and Buildings	653,230	867,796	867,796
Security	2,006	6,000	5,551
Employee Benefits - Salaries	45,720	49,000	46,078
	<u>888,564</u>	<u>1,120,796</u>	<u>1,102,848</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.

# Bairds Mainfreight Primary School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 7 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	800,436	276,679	392,137
Short-term Bank Deposits	254,233	300,000	253,375
Cash and cash equivalents for Statement of Cash Flows	1,054,669	576,679	645,512

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

Of the \$1,054,669 Cash and Cash Equivalents, \$404,553 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,083	21,000	20,499
Interest Receivable	6,704	6,000	5,673
Bank Staffing Underuse	112,600	-	91,146
Teacher Salaries Grant Receivable	151,793	148,000	147,211
	273,180	175,000	264,529
Receivables from Exchange Transactions	8,787	27,000	26,172
Receivables from Non-Exchange Transactions	264,393	148,000	238,357
	273,180	175,000	264,529

### 9 Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,440	5,000	2,154
School Uniforms	30,061	15,000	16,163
	32,501	20,000	18,317

### 10 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,923,133	1,700,000	1,653,881
Total Investments	1,923,133	1,700,000	1,653,881



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

For the year ended 31 December 2021

**11 Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	1,144,158	-	-	-	(42,490)	1,101,668
Land & Building Improvements	228,160	75,420	-	-	(48,839)	254,741
Furniture and Equipment	503,408	18,880	-	-	(42,882)	479,406
Information and Communication Technology	70,559	92,156	-	-	(48,421)	114,294
Leased Assets	28,339	4,439	-	-	(12,341)	20,437
Library Resources	8,402	1,416	(39)	-	(1,222)	8,557
<b>Balance at 31 December 2021</b>	<b>1,983,026</b>	<b>192,311</b>	<b>(39)</b>	<b>-</b>	<b>(196,195)</b>	<b>1,979,103</b>

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,439,248	(337,580)	1,101,668	1,439,248	(295,090)	1,144,158
Land & Building Improvements	919,799	(393,983)	525,816	229,615	(1,455)	228,160
Furniture and Equipment	868,858	(663,698)	205,160	1,357,452	(854,044)	503,408
Information and Communication Technology	656,381	(542,356)	114,025	671,516	(600,957)	70,559
Leased Assets	72,182	(51,745)	20,437	67,743	(39,404)	28,339
Library Resources	20,554	(8,557)	11,997	19,226	(10,824)	8,402
<b>Balance at 31 December</b>	<b>3,977,022</b>	<b>(1,997,919)</b>	<b>1,979,103</b>	<b>3,784,800</b>	<b>(1,801,774)</b>	<b>1,983,026</b>

The net carrying value of equipment held under a finance lease is \$20,437 (2020: \$28,339).

**12 Accounts Payable**

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	121,527	110,000	108,101
Accruals	6,057	4,000	3,301
Employee Entitlements - Salaries	151,570	147,000	146,988
Employee Entitlements - Leave Accrual	1,859	2,000	1,859
	<b>281,013</b>	<b>263,000</b>	<b>260,249</b>
Payables for Exchange Transactions	<b>281,013</b>	<b>263,000</b>	<b>260,249</b>
	<b>281,013</b>	<b>263,000</b>	<b>260,249</b>

The carrying value of payables approximates their fair value.

**13 Revenue Received in Advance**

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	13,922	-	-
Other Revenue in Advance	2,647	14,000	13,685
	<b>16,569</b>	<b>14,000</b>	<b>13,685</b>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 14 Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	111,522	111,522	118,400
Increase/(decrease) to the Provision During the Year	31,801	20,000	30,296
Use of the Provision During the Year	(111,523)	(15,722)	(37,174)
Provision at the End of the Year	31,800	115,800	111,522
Cyclical Maintenance - Current	-	84,000	91,522
Cyclical Maintenance - Term	31,800	31,800	20,000
	31,800	115,800	111,522

## 15 Finance Lease Liability

The school has entered into 2 finance lease agreements for TELA Laptop Leases.  
Minimum lease payments payable (includes interest portion):

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	12,307	9,635	14,002
Later than One Year and no Later than Five Years	10,907	7,386	18,348
Future Finance Charges	(1,917)	-	(3,254)
	21,298	17,021	29,096
Represented by			
Finance lease liability - Current	11,007	9,635	12,074
Finance lease liability - Term	10,291	7,386	17,022
	21,298	17,021	29,096

## 16 Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Toilet Blocks Refurbishment	<i>In progress</i>	-	293,994	(104,046)	-	189,948
Junior Playground Upgrade	<i>In progress</i>	-	301,871	(87,266)	-	214,605
Totals		-	595,865	(191,312)	-	404,553

## Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

404,553  
-  
404,553

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Reroofing Block 1 & 5	<i>Completed</i>	1,864	-	(1,864)	-	-
Totals		1,864	-	(1,864)	-	-

## Bairds Mainfreight Primary School

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

For the year ended 31 December 2021

#### 17 Related Party Transactions

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

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

#### 18 Remuneration

##### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<b>Board Members</b>		
Remuneration	5,878	2,745
<b>Leadership Team</b>		
Remuneration	459,711	498,965
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	465,589	501,710
Total full-time equivalent personnel	4.04	4.05

There are six members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### Principal

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

	2021 Actual \$000	2020 Actual \$000
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	80-90	150-160
Benefits and Other Emoluments	0 - 5	0-5
Termination Benefits	-	-
<b>Principal 2</b>		
Salary and Other Payments	70-80	-
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

##### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
120-130	2	1
110-120	-	1
100-110	1	1
	3	3

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

## Bairds Mainfreight Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 19 Contingencies

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

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

#### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

### 20 Commitments

#### (a) Capital Commitments

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

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

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$293,994 contract for Toilet Block Refurbishment to be completed in 2022 which will be fully funded by the Ministry of Education. \$293,994 has been received of which \$104,046 has been spent on the project to date.

(a) \$301,871 contract for Junior Playground to be completed in 2022 which will be fully funded by the Ministry of Education. \$301,871 has been received of which \$87,266 has been spent on the project to date.

(Capital commitments as at 31 December 2020: nil)

#### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

### 21 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	1,054,669	576,679	645,512
Receivables	273,180	175,000	264,529
Investments - Term Deposits	1,923,133	1,700,000	1,653,881
Total Financial assets measured at amortised cost	3,250,982	2,451,679	2,563,922
Financial liabilities measured at amortised cost			
Payables	281,013	263,000	260,249
Finance Leases	22,079	17,021	29,096
Total Financial Liabilities Measured at Amortised Cost	303,092	280,021	289,345

### 22 Events After Balance Date

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 23 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.



# Bairds Mainfreight Primary School

## Charter, Strategic & Annual Plan

### 2022-2024

Ko te kura o Bairds Mainfreight, e tū ana  
 Kei Ōtara mātou, e noho ana  
 Ko Te Puke o Tara, te maunga kōhatu  
 Ko Tāmaki te awa, e rere ana  
 Ko Tara Te Irirangi te rangatira e!

Ko Ngāti Ōtara te iwi nei,  
 Ko Tāmaki Makaurau te hāpori whānui,  
 Mai ngā hau e whā, haere mai kia kotahi ai.  
 Mā te mahi pai, ka ora ai te iwi,  
 Tātou whāia te iti kahurangi e!

Bairds Mainfreight is our school,  
 Ōtara is our home,  
 Tara is our ancient mountain,  
 Tāmaki is our river that runs through Ōtara,  
 Tara Te Irirangi is our chief is Tara Te Irirangi!

Ōtara is our community,  
 Auckland is our wider community.  
 People from all areas, come together and unite as one.  
 Through hard work the people and community will flourish,  
 Children pursue your dreams!





Tena Koutou Katoa

It is my pleasure to present the BMPS Charter, Strategic and Annual Plan. This is the Board of Trustees guiding document in which we set our vision, goals and aspirations for our learning community.

Bairds Mainfreight Primary School is an incredible learning community. Ōtara or Te Puke ō Tara (The Hill of Tara) was developed in the 1960s and became the place where many Maori families settled when they moved to Auckland from their whenua across Aotearoa. Later our Pasifika families started to move to Aotearoa.

Education in Ōtara area is provided by many pre-schools, ten primary schools one intermediate, one year 1 to 13 collegiate, one year 7 to 13 College and several secondary schools.

BMPS has a proud, 60 year history. We value great relationships between home and school and believe that this partnership is imperative for the success of our tamariki. We are committed to providing a fun and engaging learning community which is focused on preparing our students for our ever-changing world in which they live.

Our Board is committed to an ongoing programme of reporting, self-review and community consultation. The strategic goals for the period of 2022-2024 reflect consultation with our school community and priorities that have arisen, with importance placed on equity, excellence and the development confident citizens who have the beliefs, resilience and attitudes to help them succeed..

BMPS is committed to ensuring success for all learners. Our goal is that all of our tamariki know and believe that "Anything is Possible."

**A great place to learn.  
A fun place to be.**

*Fiona McAree-Ngaau: Tumuaki*

*Martin Kaipo: BMPS Board Chairperson*



Our Purpose:  
To develop a community of learners who know and  
believe that:

“Anything is Possible.”



A great place to learn.  
A fun place to be.





## Te Tiriti o Waitangi and Cultural Responsiveness

### Māori dimensions and Cultural Responsiveness

*BMPS recognises and acknowledges the significance of Te Tiriti o Waitangi and works hard to ensure that Te Tiriti is adhered to. A culture of respect and celebration of achievement underpins our philosophy as we work in partnership with all members of our school community. Bairds Mainfreight Primary School will be inclusive and responsive of all cultures, as appropriate to its community. We have developed policies, plans and practices that reflect New Zealand's cultural diversity and unique position of Māori. In recognising the unique position of Māori, we will continue to strive to provide learning which allows Māori to succeed as Māori. BMPS is committed to growing a community of successful lifelong learners; including Māori, Pasifika and all of our tamariki.*






### A Little of What Happens at BMPS

Honouring Te Tiriti	Cultural Diversity	Inclusiveness for All
<ul style="list-style-type: none"> <li>Whānau engagement regarding the strategic direction of BMPS</li> <li>All tamariki learning Te Reo through Wai Ako</li> <li>Kapa Haka available for tamariki</li> <li>Develop the relationship with our iwi and marae</li> <li>All tamariki learning their pepeha</li> <li>Authentic experience of Te Ao Maori e.g. powhiri, speaking in Te Reo, etc</li> <li>All tamariki learning about our NZ History</li> <li>Developing teacher practice through MAC</li> <li>A focus on Te Wiki o Te Reo Māori</li> <li>A focus on Te Tiriti for learners, staff and the BOT</li> <li>Teacher development on Cultural Responsiveness.</li> <li>A focus on Māori succeeding as Māori.</li> </ul>	<ul style="list-style-type: none"> <li>Whānau engagement regarding the strategic direction of BMPS</li> <li>Culture festival</li> <li>Pasifika Language weeks are celebrated</li> <li>Cultural responsiveness is a learning focus for all teachers.</li> <li>Opportunities for tamariki/whanau to celebrate their culture</li> <li>Incorporating the languages of our tamariki</li> <li>Feedback from our learners on how BMPS can better meet their needs</li> <li>BMPS has an inclusive culture where all are respected and valued</li> </ul>	<ul style="list-style-type: none"> <li>All tamariki have the opportunity to achieve success at BMPS.</li> <li>All tamariki are able to access The New Zealand Curriculum and their progress and achievement will be monitored effectively in relation to curriculum levels.</li> <li>Effective partnerships between the BOT, school personnel, specialists and whānau will provide a strong platform towards meeting the special education needs of all tamariki.</li> <li>Inclusive practices which engage all tamariki</li> <li>Kaiako and whānau work in partnership for our tamariki.</li> <li>Home and school work together for the hauora/wellbeing of all tamariki</li> </ul>



# BMPS Values

Our values are integral to who we are at BMPS. These values create our positive, inclusive, collaborative culture.

 <p>Hapori me te Whai Wahitanga Community &amp; Participation</p>	 <p>Te Auahatanga me te Mahi Hou &amp; Innovation Creativity</p>	 <p>Ma Te Pono Integrity</p>	 <p>Whakaute Respect</p>	 <p>Te Auahatanga me te Mahi Hou &amp; Innovation Creativity</p>
Reliable Leaders Team Players Engaged Citizens Change Makers	Active Learning Reflective Self Managing Determined Growth Mindset Orientated	Kind Empathetic Courteous Inclusive Kaitiaki (self, others & environment)	Courageous Resilient Responsible Trustworthy Honest	Curious Innovative Risk-Takers Problem Solvers Adventurous





## BMPS Strategic Plan 2022-2024

Goal 1: A future focused curriculum that enables success for all learners

2022

Create a draft BMPS curriculum

2023

Review and trial our BMPS curriculum

2024

Review and implement our BMPS Curriculum

### Initiatives

- PLD on curriculum design for all teachers, with Evaluation Associates
- Staff and community workshops to discuss, develop and design the Bairds Mainfreight way
- Design a BMPS curriculum that is responsive to the needs and interest of our learners and community
- Target teachers trial implementing the BMPS way across BMPS
- Clarity for Learning will be a focus for all teachers
- Assessment for Learning will be part of practice

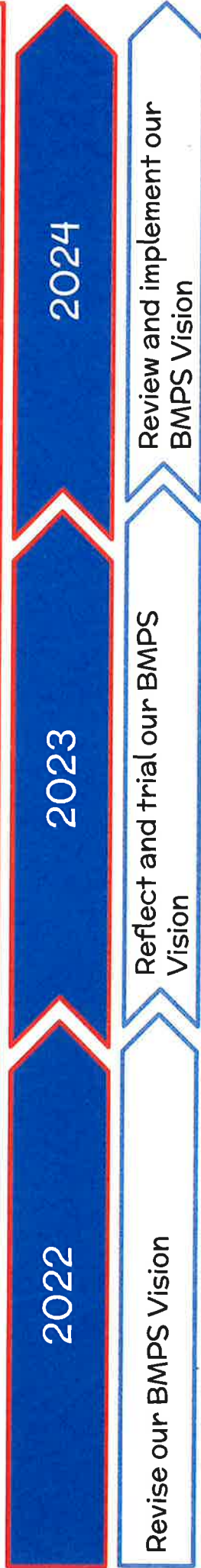
- PLD support for the integration of our BMPS curriculum
- Create coherence across year levels and curriculum levels to ensure that tamariki skills and knowledge are developed
- Reflect and review practice collaboratively and make changes as necessary
- Integrate BMPS vision and values into our BMPS curriculum
- Assessment for Learning will be an integral part of practice
- Clarity for learning will be part of practice

- PLD as required for teachers and staff
- Review and refine the BMPS curriculum content to reflect the BMPS learner and the community
- Embed the teaching and learning of NZ Histories
- Clarity for learning will be an integral part of practice



## BMPS Strategic Plan 2022-2024

Goal 2: Create a Vision that represents who we are and is owned by all



### Initiatives

- PLD for staff with Evaluation Associates to explore and develop our Vision
- Begin the journey of designing our Vision
- Consultation with tamariki regarding our BMPS Vision
- Consultation with our community regarding our BMPS Vision
- Refine our Vision
- Integrate our Values authentically across teaching and learning

- PLD support for the integration of our BMPS Vision
- Create coherence across BMPS with our Vision
- Reflect and review collaboratively and make changes as necessary
- Integrate BMPS vision and values into our BMPS curriculum
- Tamariki, staff and whanau feedback on the integration of our BMPS Vision

- PLD as required for teachers and staff
- Review and refine the BMPS Vision to reflect the BMPS learner and the community
- Tamariki, staff and whanau feedback on the integration of our BMPS Vision
- BMPS Vision is an authentic part of all teaching and learning





## BMPS Strategic Plan 2022-2024

### Goal 3: Practices are inclusive, respectful and culturally responsive

2022

To develop our cultural responsiveness

2023

An emphasis on language, culture, identity and achievement

2024

Culturally responsive teaching and learning for all tamariki

### Initiatives

- Begin the learning journey as part of the Māori Achievement Collaborative (MAC)
- Develop knowledge and understanding of the impact of Te Tiriti o Waitangi
- Unpack Ka Hikitia to inform practice
- Draft action plan for 'Māori achieving as Māori'
- Teacher focus on cultural responsive practices as part of inquiry
- A focus of tamariki and staff hauora/well-being

- Māori achieving as Maori Plan is implemented across BMPS
- Te Reo, Tikanga and Te Ao Māori is an everyday part of BMPS
- BMPS continues to develop an inclusive school culture with an emphasis on language, culture and identity through great teaching and learning
- Visiting and learning about our history at the marae
- Developing a BMPS relationship with Mana Whenua

- Culturally responsive learning contexts and systems for all learners
- Culturally responsive effective teaching for Māori learners
- Māori enjoying and achieving education success as Māori.
- Te Reo Māori proficiency across BMPS
- Tamariki being taught the curriculum in Te Reo
- Critical review and strategic planning to ensure sustainability



# BMPS Strategic Plan 2022-2024

## Goal 4: An actively engaged learning community

2022

What is an actively engaged learning community?

- A community focus on attendance
- BMPS explore the roles, responsibilities and actions to enable an actively engaged learning community
- Seek opportunities for student agency
- A community focused event held each term
- Seeking opportunities for community communication and feedback
- Using our school management system for real time reporting
- Tamariki in Y5-6 using HERO to reflect on their learning/create goals

2023

Empower tamariki and whanau to be actively part of the learning journey

- Empower tamariki to take more responsibility for their learning
- Provide learning environments that enable tamariki to develop skills and attitudes to be active learners
- Provide opportunities for more student agency
- Tamariki in Y3-6 using HERO to reflect on their learning/create goals
- A community focus on attendance
- Whanau engagement initiatives to encourage a strong partnership
- A community focused event held each term

2024

Teachers/tamariki/whanau sharing responsibility for the learning journey

- Seek opportunities for tamariki and parent voice on how to further develop our BMPS learning partnership
- A community focus on attendance
- Whanau engagement initiatives to encourage a strong partnership
- A community focused event held each term
- Initiate activities and events that are of interest to whanau
- HERO is used effectively by tamariki, teachers and whanau for teaching and learning

## Initiatives

# BMPS Strategic Goals and Initiatives 2022

Goal	Initiative	Action
A future focused curriculum that enables success for all learners.	To begin the journey of creating a local curriculum for BMPS	<ul style="list-style-type: none"> <li>• PLD on curriculum design for all teachers, with Evaluation Associates</li> <li>• Staff and community workshops to discuss, develop and design the Bairds Mainfreight way</li> <li>• Target teachers trial implementing the BMPS way across BMPS</li> <li>• Clarity for Learning will be a focus for all teachers</li> <li>• Assessment for Learning will be an integral part of practice</li> </ul>
Create a Vision that represents who we are and is owned by all	To continue to refine our BMPS Vision	<ul style="list-style-type: none"> <li>• PLD for staff with Evaluation Associates to explore and develop our Vision</li> <li>• Begin the journey of designing our Vision</li> <li>• Consultation with tamariki regarding our BMPS Vision</li> <li>• Consultation with our community regarding our BMPS Vision</li> </ul>
Practices are inclusive, respectful and culturally responsive	To continue to extend and embed cultural understanding and opportunities	<ul style="list-style-type: none"> <li>• Begin the learning journey as part of the Maori Achievement Collaborative (MAC)</li> <li>• Develop knowledge and understanding of the impact of Te Tiriti o Waitangi</li> <li>• Unpack Ka Hikitia to inform practice</li> <li>• Draft action plan for 'Maori achieving as Maori'</li> <li>• Teacher focus on cultural responsive practices as part of inquiry</li> <li>• A focus of tamariki and staff hauora/well-being</li> </ul>
An actively engaged learning community	Further engagement with tamariki, whanau, community and staff to strengthen learning partnerships	<ul style="list-style-type: none"> <li>• A community focus on attendance</li> <li>• BMPS explore the roles, responsibilities and actions to enable an actively engaged learning community</li> <li>• Seek opportunities for student agency</li> <li>• A community focused event held each term</li> <li>• Seeking opportunities for community communication and feedback</li> <li>• Using our school management system for real time reporting</li> <li>• Tamariki in Y5-6 using HERO to reflect on their learning/create goals</li> </ul>



## Strategic Implementation Plan 2022

Goal	Initiative	Purpose	
A future focused curriculum that enables success for all learners.	To begin the journey of creating a local curriculum for BMPS	<ul style="list-style-type: none"><li>Develop a curriculum that reflects our learners and community</li><li>Unpack NZ Curriculum</li><li>Increasing use of culturally responsive practices</li><li>Review and revise our learning pathways-teaching as inquiry model</li><li>Clarity for Learning to ensure that we are meeting the needs of our tamariki</li></ul>	
Action	Success Measure	Responsibility	On-going Evaluation and Evidence
To begin the design of the BMPS local curriculum	<ul style="list-style-type: none"><li>Curriculum review begins and change is evident</li></ul>	Principal SLT	<ul style="list-style-type: none"><li>PLD on curriculum design for all teachers, with Evaluation Associates</li><li>Consultation has occurred with all stakeholders</li><li>Feedback from consultation is evident in the emerging curriculum</li><li>All teachers upskill knowledge of local histories</li></ul>
Staff and community workshops to discuss, develop and design the Bairds Mainfreight way	<ul style="list-style-type: none"><li>Hui and surveys with all stakeholders on BMPS curriculum content will take place</li></ul>	Principal SLT	<ul style="list-style-type: none"><li>Local histories is implemented into teaching and learning plans</li><li>Ka Hikitia, Tapasa and PEP aspects are implemented into teaching practice</li><li>Learning pathways is trialled, reflected on and reviewed</li><li>Teachers will be developing and improving practice through PGC/Clarity for Learning focus</li><li>A4L will be used to inform teaching practice. Evident in maths inquiry, PGC goal and in teacher evaluations</li></ul>
Unpack Te Tiriti and local histories	<ul style="list-style-type: none"><li>Evident in teaching and learning across BMPS</li></ul>	Principal SLT	
Target teachers trial implementing aspects of the BMPS way across BMPS	<ul style="list-style-type: none"><li>Teachers implementing draft 2022 learning pathways model</li></ul>	Principal SLT	
Clarity for Learning will be a focus for all teachers	<ul style="list-style-type: none"><li>Evident in teaching practice, through PGC goals and reflections and from student feedback</li></ul>	Mentor Team leaders DP/AP	
Assessment for Learning will be an integral part of practice	<ul style="list-style-type: none"><li>Evident in planning, teaching and learning and from tamariki feedback</li></ul>	Team Leaders Teachers	



## Strategic Implementation Plan 2022

Goal	Initiative	Purpose	
Create a Vision that represents who we are and is owned by all	To continue to refine our BMPS Vision	<ul style="list-style-type: none"><li>Our Values will be evident in all that we do and who we are</li><li>A shared ownership of BMPS:our beliefs, values and teaching and learning</li><li>Our BMPS environment will reflect our vision</li></ul>	
Action	Success Measure	Responsibility	On-going Evaluation and Evidence
To review our current vision	<ul style="list-style-type: none"><li>Evidence of reflection on current vision and changes to show a new vision emerging</li></ul>	Principal DP/AP	<ul style="list-style-type: none"><li>Evidence of BMPS Values are woven authentically through teaching and learning</li><li>Evidence of our Vision and values are celebrated at assemblies, through culture festivals, etc</li><li>Seeking opportunities to meet with the community to get feedback</li><li>Student, staff and community feedback will be evident in our emerging vision</li><li>Student, staff and community feedback will be evident in changes to teaching and learning</li><li>Student, staff and community feedback will be evident in changes to the school grounds, as possible</li><li>On-going PLD for teachers</li></ul>
Begin the BMPS journey of designing our Vision	<ul style="list-style-type: none"><li>Evidence of work to unpack current vision</li><li>Evidence of emerging vision through planning and implementation of learning</li></ul>	Principal DP/AP	
Consultation with tamariki regarding our BMPS Vision	<ul style="list-style-type: none"><li>Both in-class sessions and online survey to seek student feedback</li></ul>	Principal DP/AP teachers	
Consultation with our community regarding our BMPS Vision	<ul style="list-style-type: none"><li>Both a hui and online survey for community voice and feedback</li></ul>	Principal DP/AP	

## Strategic Implementation Plan 2022

Goal	Initiative	Purpose
Practices are inclusive, respectful and culturally responsive	To continue to extend and embed cultural understanding and opportunities	BMPS recognises and acknowledges the significance of Te Tiriti o Waitangi. A culture of respect and celebration of achievement underpins our philosophy as we work in partnership with all members of our school community. Bairds Mainfreight Primary School will be inclusive and responsive of all cultures.
Action	Success Measure	Responsibility
Begin the learning journey as part of the Maori Achievement Collaborative (MAC)	Evidence of change to goals and practice in class and across BMPS: relationships, student agency with teaching and learning	Principal
Develop knowledge and understanding of the impact of Te Tiriti o Waitangi	Evidence in teaching and learning and through PGC and PS reflection and evaluations	SLT
Unpack Ka Hikitia to inform practice	Evidence of at least one change to practice	Team leaders
Draft action plan for 'Maori achieving as Maori'	An action plan is developed and is ready for implementation for 2023	Principal DP/AP
Teacher focus on cultural responsive practices as part of their inquiry	Evidence of change to goals and practice in class and across BMPS: relationships, student agency with teaching and learning	Mentor Team Leaders DP/AP
A focus of tamariki and staff hauora/well-being	Evidence of deliberate teaching and learning and actions to promote hauora/well-being A well-being survey for tamariki and staff	Principal SLT
		On-going Evaluation and Evidence <ul style="list-style-type: none"> <li>Kapa haka available for all tamariki</li> <li>Culture weeks are an authentic part of BMPS</li> <li>Teams have a focus on cultural responsive practices as part of their inquiry</li> <li>PLD for staff and BOT</li> <li>Reflection and change as part of PGC</li> <li>Seek opportunities for community feedback</li> <li>Te Reo being integrated into learning</li> <li>Te Reo signage around BMPS</li> <li>Celebrating our Cultures at every opportunity</li> <li>Celebrating success at every opportunity</li> <li>Adapting and changing teaching, learning and assessment requirements depending on the climate of what is happening with the pandemic</li> <li>Supporting tamariki, staff and whanau who are affected by COVID</li> </ul>

## Strategic Implementation Plan 2022

Goal	Initiative	Purpose	
An actively engaged learning community	Further engagement with tamariki, whanau, community and staff to strengthen learning partnerships	BMPS values great relationships between home and school and believe that this partnership is imperative for the success of our tamariki.	
Action	Measures	Responsibility	On-going Evaluation and Evidence
A community focus on attendance	Evidence of engagement and initiatives to improve student attendance	Principal DP/AP	<ul style="list-style-type: none"><li>Term one zui to discuss covid</li><li>Term one virtual report meetings</li><li>Term two art exhibition</li><li>Regular updates and newsletters</li><li>Seeking opportunities to invite whanau to be part of BMPS-even if it needs to be virtual</li><li>Ensuring that our whanau are connected and accessing HERO</li><li>Good communication through modes that are used by our whanau</li><li>Student voice is evident on HERO</li><li>An open door policy to meet with whanau regarding teaching, learning or anything to support tamariki and whanau</li></ul>
BMPS explore the roles, responsibilities and actions to enable an actively engaged learning community	Evidence of hui and PLD as part of Vision and BMPS curriculum, to explore and discuss whanau engagement Evidence within class of student feedback	Principal DP/AP Teachers	
A community focused event held each term	Evidence of a community/teaching and learning event each term	Principal SLT	
Seeking opportunities for community communication and feedback	Evidence of hui and or surveys to seek feedback An open door policy	Principal DP/AP	
Using our school management system for real time reporting	Tamariki assessment, goals and learning will be uploaded and shared with whanau	DP/AP	
Tamariki in Y5-6 using HERO to reflect on their learning/create goals	Tamariki will reflect against their learning and goals-by term 3	SLT Teachers	

## Curriculum NAG 1

Teaching and learning will be differentiated and will promote learning for all tamariki

Support programmes will compliment class teaching and learning

Physical activity will be an integral part of each class's daily programme

Reporting to parents will occur twice per year.

## Self Review & Community NAG 2

Community feedback and opportunities to come together will be a focus

Complete policy and self review as per review schedule

Effectively communicate and consult with our school and local community

## Human Resources NAG 3

BMPS complies with the Equal Employment Opportunities policy for all staff

All new tamariki, their whanau and staff will be welcomed to our school

All staff are part of a rigorous professional growth cycle

All staff will be part of professional learning opportunities linked to strategic and focused learning goals

## Finance & Property NAG 4

Resourcing will be prioritised and allocated to annual goals

New classroom build (MoE)

New playground-SIPs

%YA projects-toilet upgrades, roofing, classroom refurbishment

## Health & Safety NAG 5

Tamariki and staff wellbeing is a priority

A positive school culture promoting our vision and values will be promoted and implemented, with a focus on respect, care and hauora

All staff will be responsible for the Health and Safety of ourselves and others

## Legislation NAG 6

BMPS complies with all legislation

BMPS will adhere to any change in Government Policy

BMPS will continue with the Government Donation Scheme

BMPS will ensure that it is open for instruction the required number of half days

## Charter NAG 7&8

BMPS Charter and Strategic plan will be submitted to the MoE on time

BMPS Annual Report and AoV will be submitted to the MoE on time

Annual targets are set and target groups will be identified from term one 2022 data



# BMPS Annual Plan Overview 2022



School:	Bairds Mainfreight Primary School		School Number:	1218
Strategic Aim:	To increase the number of tamariki working at and above the expected level of the NZC in Reading.  To target and accelerate the progress of tamariki working below the expected level of the NZC in Reading.			
Annual Aim:	Accelerated progress for all tamariki who are below and well below the expected level in relation to the NZC in Reading.			
Targets:	80% of BMPS tamariki at or above the expected NZC level.			
Baseline Data:	Not available as no assessment was carried out.			
Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?	
PLD with Louise Dempsey to develop teacher practice. Individual PLD as required to develop practice. Board funded money to purchase reading resources. Teachers observing other teachers to develop practice. Focus on using data to determine next steps in learning.	We were unable to assess due to the global pandemic and lockdown.	<ul style="list-style-type: none"><li>Global pandemic</li><li>Extended lockdown</li><li>Return to school in November with only limited tamariki</li><li>Focus on mental well-being with the limited tamariki who did return to school</li></ul>	All tamariki will be assessed term one 2022. This will give baseline data and will determine goals and next steps for all tamariki and will help to create our 2022 targets.	
Planning for next year: Teacher release to develop and improve practice. A focus on Cultural competency-choosing learning that meets the interests of our tamariki. A focus on accelerated progress. Board funding to ensure resources.				

School:	Bairds Mainfreight Primary School	School Number:	1218
<b>Strategic Aim:</b>	<p>To increase the number of tamariki working at and above the expected level of the NZC in Writing.</p> <p>To target and accelerate the progress of tamariki working below the expected level of the NZC in Writing.</p>		
<b>Annual Aim:</b>	Accelerated progress for all tamariki who are below and well below the expected level in relation to the NZC in writing.		
<b>Targets:</b>	70% of BMPS tamariki at or above the expected NZC level.		
<b>Baseline Data:</b>	Not available as no assessment was carried out.		
<b>Actions</b> What did we do?	PLD with Louise Dempsey to develop teacher practice. Individual PLD as required to develop practice. Team focused writing inquiry. Writing incorporated into PGC. Board funded money to purchase writing resources. Teachers observing other teachers to develop practice. Focus on using data to determine next steps in learning.	<b>Outcomes</b> What happened?	<b>Evaluation</b> Where to next?
		We were unable to assess due to the global pandemic and lockdown.	All tamariki will be assessed term one 2022. This will give baseline data and will determine goals and next steps for all tamariki and will help to create our 2022 targets.
		Reasons for variance Why did it happen? <ul style="list-style-type: none"> <li>• Global pandemic</li> <li>• Extended lockdown</li> <li>• Return to school in November with only limited tamariki</li> <li>• Focus on mental well-being with the limited tamariki who did return to school</li> </ul>	
Planning for next year: Teacher release to develop and improve practice. A focus on accelerated learning. Board funding to ensure resources. PLD as required.			

School:	Bairds Mainfreight Primary School		School Number:	1218
Strategic Aim:	To increase the number of tamariki working at and above the expected level of the NZC in Maths.			
	To target and accelerate the progress of tamariki working below the expected level of the NZC in Maths.			
Annual Aim:	Accelerated progress for all tamariki who are below and well below the expected level in relation to the NZC in Maths.			
Targets:	70% of BMPS tamariki at or above the expected NZC level.			
Baseline Data:	Not available as no assessment was carried out.			
Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?	
Board funded money to purchase appropriate resources. Teachers observing other teachers to develop practice. Focus on using data to determine next steps in learning.	We were unable to assess due to the global pandemic and lockdown.	<ul style="list-style-type: none"><li>• Global pandemic</li><li>• Extended lockdown</li><li>• Return to school in November with only limited tamariki</li><li>• Focus on mental well-being with the limited tamariki who did return to school</li></ul>	All tamariki will be assessed term one 2022. This will give baseline data and will determine goals and next steps for all tamariki and will help to create our 2022 targets.	
Planning for next year: Teacher release to develop and improve practice. Each team will have a maths inquiry to develop and improve practice. There will be a focus on accelerated learning.				



## BMPS Academic Target 2022

We have aspirational targets that we track in line with our assessment process. With a focus on teaching and learning of the core subjects we will endeavour to meet our end of year targets which are:

- 80% at and above in Reading
- 70% at and above in Writing
- 70% at and above in Mathematics

**Due to the pandemic and lockdowns, we do not have baseline data for 2021 but will collect this data during term one 2022.**

For 2022 there will be professional learning on:

Clarity for Learning  
 Creating a culturally responsive curriculum  
 Maori succeeding as Maori  
 Accelerating learning

There will be release for teachers to observe and learn from best practice.

There will also be a teacher released full time to focus on tamariki who were most impacted academically by the 2020/2021/2022 pandemic.

Through this professional learning and through the Professional Growth Cycle which will be in place for all teachers, we will endeavour to meet our curriculum targets.





Bairds Mainfreight Primary School

# KiwiSport

Report 2021

- To increase the number of school-aged children participating in organised sport.
- Increase the availability and accessibility of sport opportunities for all school-aged children.
- Support children in developing skills that will enable them to participate effectively in sport.

Our goals for 2021 were:

to provide sports opportunities for all of our children from Y1-Y6, with a focus on our Y1-4 group

to increase the number of children taking part in sport

to introduce new sports to our children

to develop staff skills in sport, so that they can coach more sport in our school.

to enter all inter-school competitions, to give our children the experience of training as a team, and learning new skills and for the experience of winning and losing

to enter all invitational sports competitions, to give our children the experience of training as a team, and learning new skills and for the experience of winning and losing

to continue the concept of training squads so that greater numbers of children are able to experience team culture and the development of team related skills.

## What actually happened?

These goals did not take into account that COVID-19 and lockdowns would become the 'norm' in New Zealand. This had the biggest impact on inter-school sports competitions. All competitions for the 2021 school year were cancelled.

KiwiSport Funding this year was used to pay CM Sport. This allowed for in-school coaching for our year one and two tamariki. The focus for this was fundamental skills, which grow confidence and skill.

The funding also paid for a BMPS 'have a go' day for the whole school which introduced most of our children to a range of different sports.

The funding was also used for in-school squash sessions and to purchase bikes.



Principal: Alan Lyth

Contact: [office@bmpps.school.nz](mailto:office@bmpps.school.nz)

09 274 8271



## Bairds Mainfreight Primary School

### What Were the Outcomes?

All children have been part of bikes in schools learning.

All children have had the opportunity to learn about different sports through the 'have a go' day.

Year 1-2 children have received limited CM Sport coaching.



Principal: Alan Lyth

Contact: [office@bmps.school.nz](mailto:office@bmps.school.nz)

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## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF BAIRDS MAINFREIGHT SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Bairds Mainfreight 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 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 16 June 2022. This is the date at which our opinion is expressed.

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

#### Basis 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 Board of Trustees Listing, Analysis of Variances and Kiwisport Report included on pages 19 to 39, but does not include the financial statements, and our auditor's report thereon.

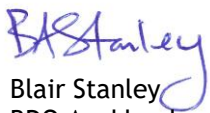
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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