



BOTANY DOWNS
Secondary College®

2021 PRINCIPAL'S ANNUAL REPORT

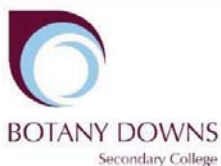
To the community of
**BOTANY DOWNS SECONDARY
COLLEGE**



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MISSION, VISION AND VALUES STATEMENT



*Knowledge
with Character*

A forward-thinking education focused on challenging, innovative, personalised learning within a whanau-based community where learners are nurtured and inspired to achieve personal excellence. As global citizens we embrace diversity, develop character and self-worth, and live our values of empathy, excellence, integrity and respect.



BOTANY DOWNS SECONDARY COLLEGE VISION AND MISSION STATEMENTS

PRINCIPAL'S MESSAGE

To the community of Botany Downs Secondary College

Botany Downs Secondary College is a co-educational state school for Years 9 to 13 (age 13 to 18 years) with 1830 students and over 170 staff. Opened in 2004, we have a modern learning environment to support 21st century competencies. Our college is founded on the whānau concept, with six 'schools within a school' providing for the pastoral care needs of learners.

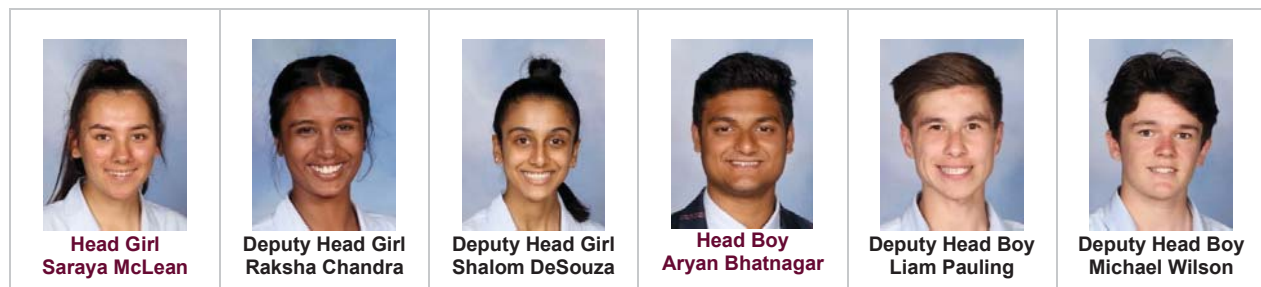
Features of our college:

- Purpose built for modern expectations of learning and teaching.
- Built on the whānau concept as the foundation of pastoral care for students.
- Emphasis on both academic challenge and personal development, with proven success in national qualifications and the development of young leaders.
- Support programmes for all students, including gifted and talented students, students with learning conditions, and those in need of literacy and numeracy remediation, including English as an Additional Language (EAL) support.
- Information and Communications Technology (ICT) incorporated into the learning process focused on developing collaboration, communication, and critical thinking, enabling self-paced, self-directed, and anywhere, anytime learning.
- Integrated thinking and learning curriculum, developing metacognitive processes, reflection, and goal setting.
- Mentoring programmes providing peer leadership and academic and career guidance.
- Authentic and contextual learning opportunities.
- Innovative teaching approached with dedicated, high-calibre staff.

What happens in the classroom and how students learn is at the forefront of what we do. The expectation for quality learning programmes is followed by all staff. It is the learning relationships that teachers have with students that is the most crucial determinate for student success. There needs to be continual collaboration between all staff as we share good practice. The diverse nature of our students is the strength of our college but challenges us to make sure we cater for each student's learning needs.

The whānau concept is hugely beneficial to the pastoral support of students. Each whānau has developed its own culture, resources, communication, support, assemblies, and discipline procedures. Pastoral care systems and methodology are shared with staff and students regularly. Student committees and expectations are put in place and always need reinforcement. Student leadership is encouraged in many ways.

I would especially like to thank the below Head Students for their hard work and great leadership in the college:

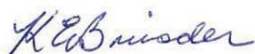


The co-curricular programme has an expectation for all staff to contribute. We provide quality sports, arts and cultural programmes. This is a great college with fantastic opportunities for both students and staff. Our staff work hard to provide exciting learning opportunities for this community.

The Covid-19 Pandemic continued to impact staff and students though the academic achievements for the year were pleasing despite the challenges students faced. The lockdowns proved difficult for some teachers who had to juggle their own children at home as well as providing online teaching. Students had to learn quickly to manage themselves and not all students were able to focus on learning because of difficult circumstances at home. All learning areas modified their learning programmes and assessment schedules to mitigate the impact of the lengthy lockdown. Despite all the setbacks Covid-19 created, the year progressed well with some great results from students.

The School Board and management thank all the staff for the positive manner in which they work and develop the essential components of this great school. I would also like to thank our advisory staff from the Ministry of Education. Their time and effort is appreciated. Thanks also to the parents and School Board who provide valuable support and insight as to how we can improve the things we do.

Yours sincerely

A handwritten signature in blue ink that reads "K Brinsden". The signature is written in a cursive style.

Mrs Karen Brinsden
PRINCIPAL

COLLEGE INFORMATION 2021

Staff:

Teaching – MoE Funded	107 FTTE
Teaching – School Funded	2 FTTE

Student Role:

Local Roll at 1 March 2021	1758	Excluding International Students
Male / Female at 1 March 2021	949 / 881	Including International Students
Fee Paying at 1 March 2021	72	Fee-Paying International Students

* Excludes School Tertiary Partnership 32.0 students

Student Ethnicity [excludes International Students]:

Maori	5.63 %
NZ/European	22.35 %
Middle Eastern	2.95 %
Pasifika	7.28 %
Asian	48.98 %
Other	12.81 %

Student Year Level Numbers as at 1 March 2021:

	Male	Female	Total
Year 9	184	209	393
Year 10	202	147	349
Year 11	177	166	343
Year 12	218	191	409
Year 13	168	168	336

Revenue Sources:

Government Grants	\$ 16,841,899	86 %
International Students	\$ 1,308,015	6 %
Interest	\$ 49,846	1 %
Local Funds	\$ 1,379,132	7 %
	\$ 19,578,892	100 %

Term Dates 2021:

Term 1	Thursday 4 February	Friday 16 April
Term 2	Monday 3 May	Friday 9 July
Term 3	Monday 26 July	Friday 1 October
Term 4	Monday 18 October	Tuesday 14 December

School Board 2021:

Lauren Albrey	Parent Representative Presiding Member Chair Human Relations
Murray Goodman	Parent Representative Deputy Presiding Member
Mark Twyman	Parent Representative Chair Community Relations
Garry Larsen QSM	Parent Representative Chair Disciplinary Committee
Ian Marshall	Co-opted Parent Representative Chair Property Committee
Karen Brinsden	Principal
Daisie Yu	Staff Representative
Jessica Dixon	Student Representative (September 2020 – November 2022)

Report on Strategic Goals

The BDSC Charter has four issues that the school board has identified as being key strategic goals on which to focus. Achievements and developments in each of these areas are summarised for 2021 and the Annual Plan outcomes are reported.

Annual Targets

Our annual targets are reported in the Variance Report (section 2). We are pleased with our NCEA achievement levels and the strong emphasis on literacy, especially when we compare our NCEA results to the averages for decile 8-10 schools. The engagement targets showed that most students attended well, and students generally showed positive personal grades.

Attendance Percentage (half days):

Year 9	96.9 %
Year 10	96.2 %
Year 11	95.9 %
Year 12	95.8 %
Year 13	94.8 %

SECTION 1: ANALYSIS OF VARIANCE - FEBRUARY 2021

Target 1: Attendance

Targets:

- **Māori students** will achieve an attendance rate of 92% or better, with a goal of increasing it in 2022 to match BDSC school target (95%). **Not achieved.**
- **Pasifika students** will achieve an attendance rate of 92% or better, with a goal of increasing it in 2022 to match BDSC school target (95%). **Not achieved.**
- **Year 13 students** will achieve an attendance rate of 92% or better, with a goal of increasing it in 2022 to match BDSC school target (95%). **Achieved.**

Summary:

From the perspective of **average** attendance rates the target of 92% attendance was **almost achieved** for the Māori (-1.1%). However, the accuracy of the attendance data is highly questionable due to the impact of the Covid-19 pandemic. One reason for this is the Ministry of Education direction over lockdowns was to set all students as code "F" for off-site learning which counted as present. The aspirational target to achieve an average of 95% for the 2022 school year will be reviewed when setting this year's targets.

Data:

Average % Attendance Levels: Gender/Ethnicity (2021, compared with 2018-2020)

Gender	Ethnicity						Grand Total
	Asian	European	Māori	MELAA	Other*	Pasifika	
All 2021	95.8	93.4	90.9	93.9	93.5	89.9	
2020	94.9	93.0	87.9	92.2	92.7	90.6	94.3
2019	94.3	91.5	89.1	93.0	94.8	89.5	92.8
2018	94.9	92.7	88.2	91.9	93.5	89.9	93.3

Other: total number of students less than 10 so percentage statistically insignificant.

Also note: As we had discrepancy in the gender statistics from Kamar, we have removed them for the purpose of analysis.

Comments:

- Average attendance rates for Māori students were higher than the average for Pasifika students (the reverse from 2020).
- Relatively small numbers of Māori and Pasifika students means that individuals with very low attendance lowers the average significantly.

Average % Attendance Levels: Gender/Year (2021, compared with 2018-2020)

Gender	Year level					Grand Total
	9	10	11	12	13	
F 2021	96.4	94.6	94.4	93.3	92.4	94.2
2020	94.3	93.2	94.5	93.8	84.1	93.9
2019	94.5	92.6	93.2	92.5	89.7	92.5
2018	94.8	94.0	94.0	92.7	92.2	93.6
M 2021	95.4	95.6	94.8	94.9	93.2	94.7
2020	94.2	93.9	95.5	94.9	95.7	94.7
2019	94.2	93.5	94.7	93.2	88.8	93.1
2018	95.3	94.4	94.5	92.8	93.3	94.1
All 2021	95.9	95.1	94.6	94.2	92.8	94.5
2020	94.3	93.5	95.1	94.4	88.7	94.3
2019	94.3	93.1	94.0	92.9	89.3	92.8
2018	95.1	94.2	94.3	92.7	92.7	93.8

Comments:

Average attendance rates for Year 13 students are consistently lower than other year levels but we have achieved over the 92% attendance goal.

The attendance data is hugely skewed due to the impact of the Covid-19 pandemic and the number of weeks we spent in lockdown, where all students were marked according to MOE code “F” learning online, even if there was no engagement in learning. Attendance statistics are affected by **all reasons** for absence, both **justified** (including medical leave – both extended and seasonal, extenuating family circumstances and other justified reasons for absence) and **unjustified** reasons for absence including ‘holidays’ during term time.

We will continue to focus on the importance of attendance to support engagement and achievement, focusing on those whose achievement is most at-risk. Follow up of attendance matters has become an increased pressure on pastoral care staff, and the complexity of cases has increased, and even more so with the disruption to attendance due to covid, making ‘solutions’ harder to achieve.

We continue to promote whānau engagement, liaising with medical and mental health experts, and the myriad of interventions at our disposal to support our students at risk of not progressing due to their low attendance. The Attendance Officer, Tutor Teachers and Whānau Leaders spend significant time on attendance follow up, often with success.

Target 2: Achievement

2021 NCEA results will be:

- **Level 1** 10% above Decile 8-10 average
- **Level 2** 5% above Decile 8-10 average
- **Level 3** 4% above Decile 8-10 average

Data:

NZQA Qualifications – enrolment-based data (provisional data, Feb 2021)

	Target	BDSC 2020	2020 All Decile 8-10	Variance 2020	BDSC 2021	2021 All Decile 8-10	Variance 2021	Target achieved (variance)
Level 1	+10	88.2	75.5	+12.7	87.3	73.3	+14	Yes (+4)
Level 2	+5	92.3	80.1	+6.8	93.4	84.9	+8.5	Yes (+3.5)
Level 3	+4	88.7	80.9	+7.8	90.2	80.1	+10.1	Yes (+6.1)
UE	N/A	70.2	69.9	+0.3	74.1	67.4	+6.7	N/A

Summary:

BDSC continues to perform at above average rates for all decile 8-10 schools, and endorsement rates are positive.

Level 1:	<p>Target +10% over decile 8-10 schools. Our achievement is 14% above all decile 8-10 schools. Therefore, we have achieved 4% beyond our target.</p> <p>In 2021 (as of 31 January 2022), 68 out of 343 (20%) Level 1 students did not initially gain NCEA Level 1. However, with the addition of Learning Recognition credits, 38 students fell short of the certificate.</p> <p>There is no discernible difference in the level of achievement by gender. With reference to students not achieving L1 NCEA by ethnicity, Māori are represented proportionately to the cohort.</p>
Level 2:	<p>Target +5% over decile 8-10 schools. Our achievement is 8.5% above all decile 8-10 schools. Therefore, we have achieved 3.5% beyond our target. We can see from the data that they continue to perform consistently above the national decile (2020 to 2021).</p> <p>In 2021, (as of 31 January 2022) 25 (6%) Level 2 Students did not gain NCEA Level 2. However, with the addition of Learning Recognition credits, 17 students fell short of the certificate.</p> <p>There is no discernible difference in the level of achievement by gender. With reference to students not achieving L2 NCEA by ethnicity, Māori are represented proportionately to the cohort.</p>
Level 3:	<p>Target +4% over decile 8-10 schools. Our achievement is 10% above all decile 8-10 schools. Therefore, we have achieved 6.1% beyond our target.</p> <p>In 2021, (as of 31 January 2022) 67 (19%) Level 3 students did not gain NCEA Level 3. However, with the addition of Learning Recognition credits, 55 students fell short of the certificate. Of these 55 students, 22 students either were not enrolled in a full L3 course or left BDSC before the end of the school year.</p> <p>There is no discernible difference in the level of achievement by gender in NCEA level 3, however in UE attainment, females were 5.6% above the average, and males 5.5% below the average.</p> <p>With reference to students not achieving L3 NCEA by ethnicity, Māori are represented proportionately to the cohort.</p>

Commentary - Key Points of Interest:

Given the significant effect of Covid lockdown disruptions, we have exceeded performance expectations across Levels 1-3.

Both Y12 and Y13 cohorts improved by a few percentage points on the performance in the previous year. The positive achievement rates at Level 2 for a diverse range of students at BDSC reflect the college's wide range of courses/pathways, including trades and vocational (Work and Study Skills) courses.

Rates of UE attainment for males and females were better than in the years 2017-2020.

Next Steps 2022:

In their meetings with HOLAs, Senior Leadership will review Learning Area data analysis for 2021. SLT and HOLAs will discuss the data to find out what worked well, what are the gaps, and what will be done differently in 2022.

Pasifika Achievement:

	Target	BDSC 2020	2020 All Decile 8-10	Variance 2020	BDSC 2021	2021 All Decile 8-10	Variance 2021	Target achieved (variance)
Level 1	N/A	81.1	71	+10.1	77.8	67.3	+10.5	N/A
Level 2	N/A	76.7	83.4	-6.3	75	80.2	-5.2	N/A
Level 3	N/A	76.5	74.4	+2.1	59.3	70.8	-11.5	N/A
UE	N/A	44.1	51.8	-7.7	25.9	46.7	-20.8	N/A

Level 1:	78% pass rate for BDSC students, which is 10% higher than the decile 8-10. 21 students passed Level 1 with 10 Excellence Endorsements (increase of 5 from the previous year) and 3 Merit Endorsements (down 3 from 2020). 3 students did not achieve L1 so far, but one of these students is only 3 credits shy.
Level 2:	75% pass rate for BDSC students. Like 2020, this follows a trend for this cohort of tracking below the decile 8-10 average. 5 students missing Level 2 (3 of these are within 10 credits of gaining L2). 24 students gained an endorsement in 2021 (up 1 from previous year) with 6 more gaining Excellence compared to 2020.
Level 3:	The L3 pass rate has fluctuated over the past 5 years, dropping significantly from 2020 to 59.3% for BDSC. Only 2 Merit endorsements amongst the 16 gaining L3. As of January 31, 2021, 16 students hadn't achieved L3, with 2 students within 10 credits of doing so. We are below the 8-10 decile average of 70.8%. We are still well below the UE rate by 21%.

The Level 3 cohort have tracked at around 75% for L1 and L2 in Years 11 and 12 respectively, then dropped to 30% in 2021.

From our 2021 Level 1 results, we will closely monitor the L2 and L3 students this year by having a personal profile for each student with ongoing tracking of their progress throughout the year, so that they replicate and better their achievement in the previous year. Mentoring of students will start to trigger being identified as at risk and providing ongoing mentoring until such a time they have met the required credits.

Next steps:

Overall students should be placed in the appropriate subjects for them which aligns their learning for their future careers and enable them to pathway out of school into future study or apprenticeships.

Māori Achievement:

	Target	BDSC 2020	2020 All Decile 8-10	Variance 2020	BDSC 2021	2021 All Decile 8-10	Variance 2021	Target achieved (variance)
Level 1	N/A	56.3	69	-12.7	54.5	67.9	-13.4	N/A
Level 2	N/A	78.9	84	-5.1	72.2	81.3	-9.1	N/A
Level 3	N/A	76.5	73.1	+3.4	75	73.7	+1.3	N/A
UE	N/A	35.3	55.6	-20.3	41.7	54.6	-12.9	N/A

Level 1:	<ul style="list-style-type: none">54.5% pass rate for BDSC students. This is 13.4% less than Level 1 students in decile 8-10 schools.7/21 students did not achieve Level 1 (4 male, 3 female) and 2 are within 15 credits of Level 1.4 students gained Endorsement, 3 Merits and 1 Excellence.All students bar 1 gained Literacy and all bar 3 gained Numeracy6 students were below 90% attendance.
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Level 2:	<ul style="list-style-type: none"> • 72.2% pass rate for BDSC students. This is 9.1% less than L2 students in decile 8-10 schools. • 5/20 students did not achieve Level 2. However, 3/5 did not complete the year. • 1 student gained Merit Endorsement and 1 An Excellence. • All students gained their Literacy and all except 1 gained Numeracy. • 5 of our attending students were below 90% attendance.
Level 3:	<ul style="list-style-type: none"> • 75% pass rate for BBDSC students, +1.3% on students in decile 8-10 schools. • 4/17 students did not achieve Level 3. However, 2 of these did not complete the year. • 2 students gained Merit Endorsement. • All students gained their Numeracy and Literacy. • 6 students enrolled for the full year were below 90% attendance.
UE:	<ul style="list-style-type: none"> • 41.7% pass rate for BDSC students. This is 12.9% less than students in decile 8-10 schools. • 10 students gained UE Literacy. • Of the 5 students who did not gain UE Literacy 2 were early leavers.

Māori Achievement Summary:

It is great to see students at Level 1-3 gaining endorsements. The number of students achieving Numeracy and Literacy is also positive.

When comparing 2020/2021 Level 1 results we can see comparably achievement. We must consider that our Level 1 students were in their first year of NCEA and have endured lockdowns during Y10 and Y11.

Our Level 2 and Level 3 NCEA results are aligned closely with 2020 achievement levels, and Level 3 was also equal to all decile 9 schools, however, Level 2 was 9.1% below decile 8-10. This does indicate our students fared comparatively well despite the lockdowns; however, we still have not bridged the gap between our students and national comparisons in Level 2 NCEA or UE Literacy (which is markedly below and is a concern for us).

Steps for 2022:

- Develop Cultural Responsive and Relational Pedagogy across teaching staff.
- Whānau Leader/Tutor to interview Māori students within their whānau, to discuss a clear pathway and ensure that they are in subjects that allow them to gain the qualifications needed to succeed. This must be a priority for Level 2 and 3 students and their whānau.
- At risk students identified and assigned to a Senior Leadership member to complete a Learner Profile. These students will be monitored regularly, and feedback sought on their progress.
- Whānau ora hui with parents and students to establish a relationship for supportive learning here at school.
- Reconvene the Māori student council.
- Regular monitoring of attendance of students and a wraparound approach by the school and whānau actions are put in place to make it easier for students to get to school.
- Contact to be made with our local iwi or community to establish a better working relationship that fosters Māori culture, heritage and history.
- Contact with the whānau of each of our Māori students. Promote a sense of belonging for our Māori students within the school. Create a culture that celebrates the success of Māori in all areas of their well-being.

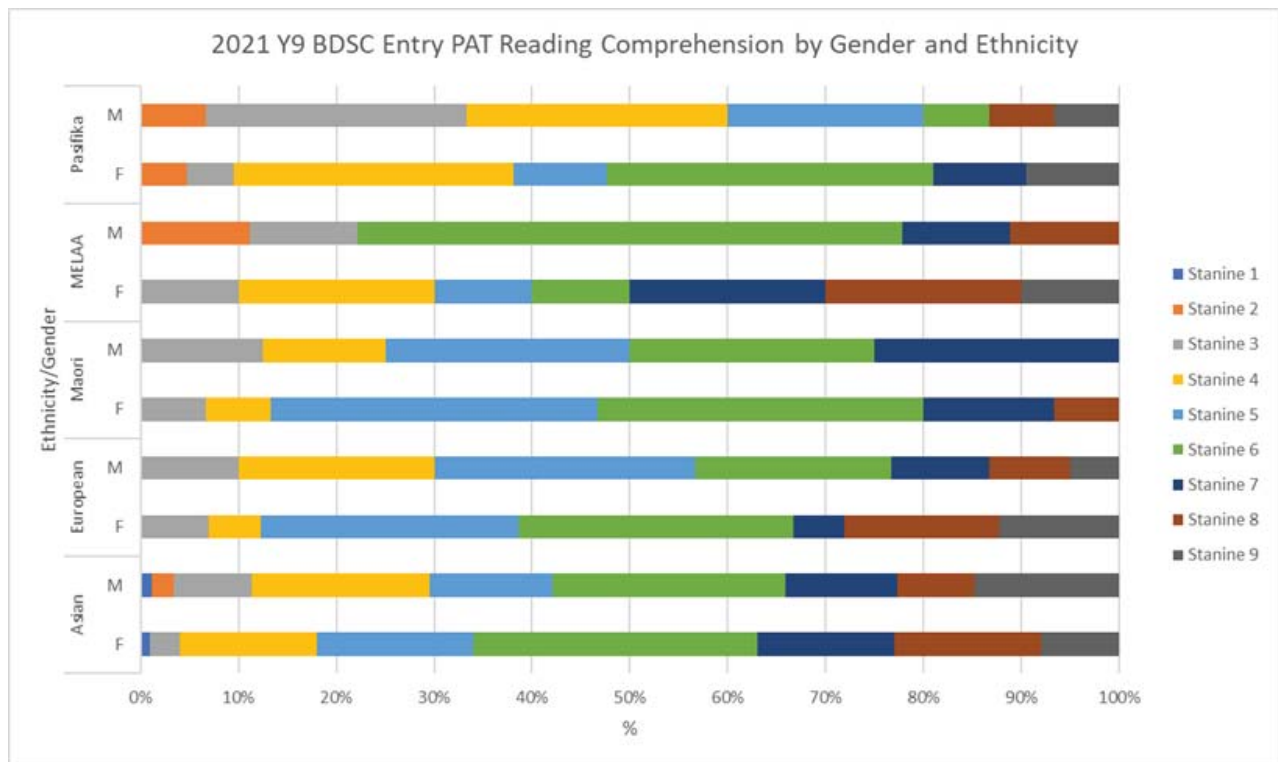
Target 3: Literacy

Curriculum expectations and norms indicate that incoming Year 9 students to BDSC should have reading comprehension scores at 4P or better. All Year 9 students identified as Stanine 3 or lower in PAT Reading Comprehension and less than 4P in e-asTTle Reading Comprehension are our Literacy Target Group. The target set for this cohort is that they will improve their baseline e-asTTle scores by a greater margin than the rest of their year cohort. This equates to 1 step in the e-asTTle scale (22 aRs points).

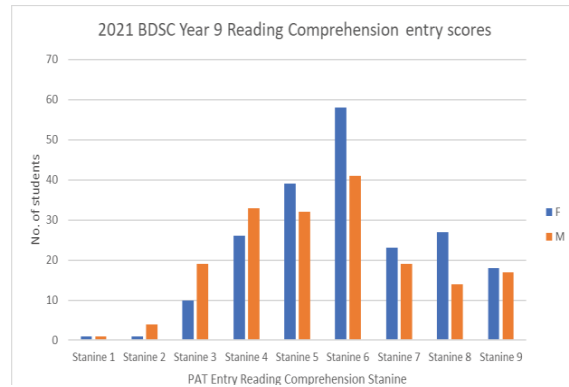
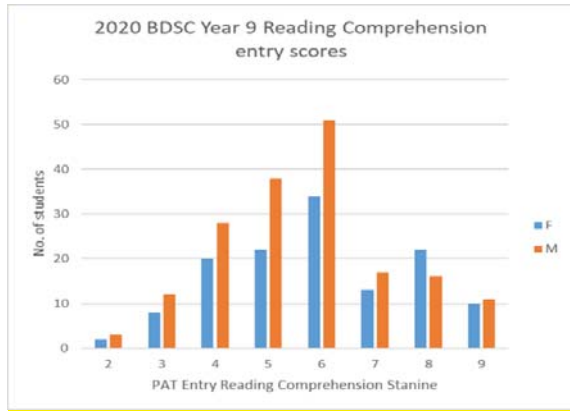
Year 9 Baseline data

All incoming students to BDSC are entrance tested using Progressive Achievement Tests (Mathematics and Reading Comprehension) and e-asTTle tests (Reading Comprehension and Mathematics). In 2021 PAT data was collected during the first 3 weeks of the school year and was used to determine the learning needs of the cohort as well as to inform streaming of Year 9 Mathematics classes and selection of the accelerate Year 9 class.

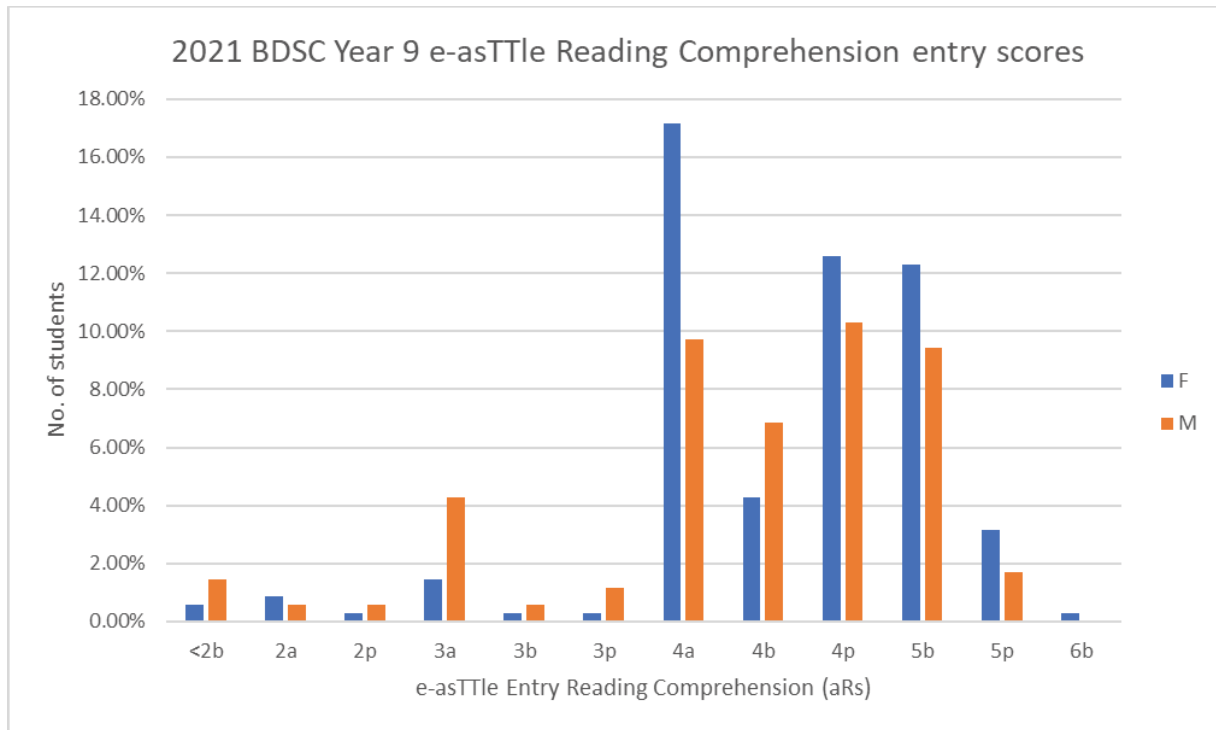
The graphs below show the 2021 entry PAT reading comprehension scores for the BDSC Year 9 cohort. In 2021 approximately 51.00% of the male cohort were between Stanine 6 and Stanine 9 while 62% of the females were in this category. This correlates closely to comparative figures for 2020. In 2021, 31.67% of males and 18.27% of females were at or below stanine 4. The figure for boys in 2020 was 18.72%. Pasifika and Māori students are two school target groups that are tracked each year. Entry data for all target groups are highlighted to staff and used in planning by teachers, departments, Learning Areas and the College as a whole. Numbers, names, needs and next steps are identified. Pasifika students continue to be overrepresented in the lower stanines for reading comprehension with 47.22% (2020 – this figure was 52.63%) of Pasifika students at Stanine 4 or below. By contrast 17.39% (2020- this figure was 45.83%) of students who identified as Māori were at Stanine 4 or below. The high degree of variability in reading comprehension data is largely due to the comparatively small size of the cohort. In 2021 23 Māori and 36 Pasifika students completed the entry reading comprehension tests.



PAT Reading Comprehension scores for this intake follow the typical distribution for our Year 9 intake. From work with our Kahui Ako we anticipate the decline in entry level PAT and e-asTTle reading comprehension scores to continue to decline.



The College also collects e-asTTle data at the beginning of Year 9, end of Year 9 and end of Year 10. This data is used to provide a baseline for global tracking of school wide assessments in Year 9 and Year 10. The entry data provides a useful longitudinal profile of incoming students and enables comparison over time. The graph series below shows historical changes in the e-asTTle scores for Year 9 Reading Comprehension over each of the past 9 years. As expected, there is an improvement in aRs (reading comprehension) scores in line with or exceeding the e-asTTle Norms and Curriculum Expectation by Quarter. There are annual fluctuations in the academic abilities and performance of the incoming cohort. Assessment conditions, the curriculum strands examined, and test sliders were consistently applied to permit comparability from year to year.



As the chart above shows 76.57% of the 2021 Year 9 cohort arrived at BDSC with reading comprehension scores at or above expected curriculum levels. There were 43 students that scored below aRs - 4B and therefore became part of the Year 9 literacy target group. Extensive staff professional development in the use of literacy strategies was carried out during Term 2 of 2021. This PL focused primarily on how all Learning Areas could promote the development of literacy. All 2021 end of year testing was deferred to 2022 as a result of the disruption caused by COVID in 2021. End of year testing is now taking place with our Year 10 and Year 11 cohorts. Longitudinal analysis and comparisons for the 2021 Year 9 and Year 10 cohort will take place when this data has been collated.

Target 4: Special Needs

Identified **special needs students** will achieve at least 50% of the outcomes as determined by their IEP.

Year	2021	2020	2019	2018	2017	2016	2015
All		11/11 100%		11/12 92%	13/14 (93%)	6/7 (86%)	15/16 (94%)
9	3/3	3/3	3/3	3/3	3/3	1/1	
10	3/3	2/2	3/3	1/2	2/3		
11	2/2 one student transitioned to Special school end Term 3 2021	3/3	2/3	4/4	3/3	1/2	
12	3/3	2/2	1/1 One student transitioned halfway through the year to a tertiary course	2/2	3/3	2/2	
13	1/1	1/1	One student transitioned halfway through the year to a tertiary course	1/1	2/2	2/2	

Commentary:

All IEP's have a number of goals set around social and developmental goals as well as academic goals. These are often set around helping to support students with increasing independence, developing more life and social skills and preparing for transitioning out of school. Many of these goals are highly successful. Many of the goals for these students are more qualitative such as increasing independence from teacher and learning assistant to quantitative attendance goals. In each IEP the goals are set at the start of the year based on parental/teacher feedback and discussion and results from the previous year. Due to covid restriction official IEP meetings in Term 1/Term 4 predominately occurred online. In some cases, IEP in Term 4 were not held due to students moving schools, and /or frequent parental communication that negated the reason for another meeting.

Although our goal is set at achieving 50% of the target, of the outcomes in almost all cases, the achievement rate is much higher. We would like to see this target re-set to 80% plus of outcomes achieved as we set realistic IEPs.

Additional MOE Funding:

The URF funding that was received post 2020 Covid lockdown and carried over into 2021 was utilised to primarily ensure that two Learning Assistants were placed in both our Y9 CORE supported classes, whilst ensuring our 2020 Y9 CORE Class (now in Year 10) also had continual support. Our learner support students continue to struggle the most with the independent requirement of on-line learning. This clearly showed the importance of learning assistants scaffolding and working daily with these students in class. The importance of face-to-face teaching and class environment cannot be underestimated and affects these students more than your "average" student. We also noted the continual struggle of parents to support their students to the level necessary for them to engage and achieve online.

Senior Supported Study Line:

Although no additional funding was received to support our Learning Assistant mentor this Study Line; we have seen such positive results from this group of students that we have deemed it necessary to use 6 hours of their timetable to support these students.

This groups comprises of learner supported students who are unable to cope on a full timetable due to their learning difficulties; and/or students with health issues or mental health issues who are also struggling on full timetables. In 2021 we supported 15 students across the 6 periods which is double the number in 2020. Many of these Y11/12 students will also be supported with this Study Line in 2022, and the interest from Whānau Leaders for this support for their students is growing. All of the 15 students have developed strong positive connections with our Learning Assistant; and all have achieved the goals that were set on entry into the Study Line.

Learning Assistants:

The importance of Learning Assistants was again identified and noted especially during on-line learning. Positive relationships have been cemented between staff and Learning Assistants and small groups online in break out rooms were a common teaching strategy employed to assist students during online learning. Online learning, and reduction in face-to-face teaching time, left more time for Teachers/Learning Assistants to have regular check ins on their students and plan together strategies to improve outcomes for students which was a positive aspect of learning online.

The funding the school board contributes to the learning assistants is vital in supporting our students and teaching staff to enable the curriculum to be accessible for all students. Without this funding we would be unable to achieve our primary goal of ensuring that students well-being is at the fore of their time at school.

Commentary of individual noted students: (above in table)

We have included some students that are not funded but who have significant learning needs and who we have given significant support to.

Year 9: 3 students:

Student 1	Began year on p/time timetable due to medical issues, funded by HHN. Main aim of year to settle him in and start some school consistency and identify long term Funding options – <i>Long term ORS funding successful end 2021</i>
Student 2	ORS funded student aiming to settle into high school and establish good routines and strategies for seeking support; and was successfully supported to choose appropriate options at Y10.
Student 3	ORS funded student aiming to settle into high school and establish good routines and strategies for seeking support; and was successfully supported to choose appropriate options at Y10.

Year 10: 3 students:

Student 1	Non-funded student supported to achieve at his potential through Y10 – showed ability to be applied for SAC at Level 1 – worked really hard to reach this; and teaching staff supported him through differentiating assessments so he could show his subject strengths.
Student 2	ORS funded student, gained confidence to seek help and support through minor alternative custom timetable due to his academic level. Parents encouraged to utilise ORS funding to seek specialist school assistance – to improve students life skills and reduce academic expectations. To date still enrolled at BDSC.
Student 3	Non-funded student supported to achieve his potential through Year 10 – funding avenues investigated to support learning. <i>ICS funding for 2022 successfully achieved end 2021.</i>

Year 11: 2 students:

Student 1	ORS funded student; subjects selected with maximum chance of gaining Level 1 – life skills related subjects. Discussions ongoing in regards to seeking Specialist school support. <i>Students successfully gained NCEA Level 1. Specialist School conversations ongoing.</i>
Student 2	ORs funded student – ongoing discussions with parents to transition to Specialist School. <i>Student successfully transitioned to Specialist school.</i>

Year 12: 3 students:

Student 1	Unfunded Student, with severe learning difficulties but has good academic ability, aiming to achieve Level 2 NCEA. <i>Student achieved NCEA L2 and subjects selected for 2022 to enhance her future pathway aspirations.</i>
Student 2	Funded student, aiming to complete NZQA Level 1 and start Level 2 NCEA. <i>Student gained NCEA Level 1 and has 69 Level 2 credits to date.</i>
Student 3	Unfunded student, aiming to gain some level 2 credits and transition out of BDSC to appropriate Tertiary course. <i>Student gained 59 Level 2 Credits, investigated, and visited appropriate courses for 2022, parents decided she will return to BDSC 2022 – will be placed on custom junior timetable due to academic ability/ and goal of social and emotional maturity.</i>

Year 13: 1 student:

Student 1	ORS funded student, aiming to achieve NCEA L3, and transition to appropriate tertiary course for 2022. <i>Student successfully achieved NCEA Level 3; and was supported to investigate Tertiary options – likely to follow an environmental/nature/animal pathway into supported work.</i>
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Next Steps:

- Learner Support slot during staff start up days now a staple of BDSC start up day. Strategies to support our learners’ resources were provided and overwhelmingly taken up by staff eager to improve their knowledge and experience.
- Continue to foster regular meetings for teachers of CORE supported Y9 classes to ensure good practice is shared and common struggles are worked through.
- Part time SENCO – role continued and approved for 2022 to add to our departments ability to support staff differentiating work for low learners, which are ever increasing.
- We predict that COVIDs impact on students learning will really start to show in 2022; and the need for to look at a **third CORE supported class and additional 9ENA class will be paramount in 2023.**

SECTION 2: KIWISPORT

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2021 the school received Kiwisport funding of \$43,712.91 (excluding GST) (\$41,837.54 in 2020)

The funding contributed towards providing the participating students with the necessary equipment and investment in playing strips as required, the ASB College Sport membership and the NZ Secondary Schools Sports Council Inc. levy.

Summer Sports:

We have 366 students participating in both individual and team sports in College Sport Inter-schools Competitions.

Sport	Number of Teams	No of players involved
Archery		1
Athletics		30
Bowls - Lawn		0
Cricket	5	53
Cross Country		16
Equestrian		2
Golf	2	8
Gymsports		7
Ki o Rahi	0	0
Orienteering		58
Road Racing		3
Softball	2	21
Sport Climbing		2
Swimming		10
Tennis	4	19
Touch	8	61
Ultimate Frisbee		10
Volleyball	10	65
TOTAL		366

Winter Sports:

We have 560 students participating in both individual and team sports participating in College Sport Inter-schools Competitions.

Sport	Number of Teams	No of players involved
Badminton	7	34
Basketball	10	99
Cheerleading		0
Football	4	78
Hockey	2	35
Netball	8	133
Rugby 7's	4	37
Rugby	4	107
Squash		0
Table Tennis	6	37
TOTAL		560

SECTION 3: 2020 FINANCIAL REPORT

BOTANY DOWNS SECONDARY COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory:

Ministry Number:	6930
Principal:	Mrs. Karen Brinsden
School Address:	575 Chapel Road, East Tamaki, Auckland, 2016
School Postal Address:	575 Chapel Road, East Tamaki, Auckland, 2016
School Phone:	09 - 273 2310
School Email:	d.lane@bdsc.school.nz

School Board 2021:

Name	Position	How Position Gained	Term Expired /Expires
Lauren Albrey	Presiding Member Parent Representative	Elected June 2019	30 June 2022
Murray Goodman	Deputy Presiding Member Parent Representative	Re-elected June 2019	30 June 2022
Ian Marshall	Parent Representative	Re-elected June 2019	30 June 2022
Gary Larsen, QSM	Parent Representative	Re-elected June 2019	30 June 2022
Mark Twyman	Parent Representative	Re-elected June 2019	30 June 2022
Karen Brinsden	Principal	Appointed January 2016	
Daisie Yu	Staff Representative	Re-elected June 2019	30 June 2022
Jessica Dixon	Student Representative	Re-elected February 2022	2 November 2022



BOTANY DOWNS SECONDARY COLLEGE

Annual Report - For the year ended 31 December 2021

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	Kiwisport
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Botany Downs Secondary College

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.

Lauren Albrey
Full Name of Presiding Member


Signature of Presiding Member

26 May 2022
Date:

Karen Brinsden
Full Name of Principal


Signature of Principal

26 May 2022
Date:



Botany Downs Secondary College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	16,841,899	16,929,780	17,313,752
Locally Raised Funds	3	1,379,132	1,560,799	1,251,212
Interest Income		49,846	30,875	141,941
International Students	4	1,308,015	1,276,640	2,428,584
		<u>19,578,892</u>	<u>19,798,094</u>	<u>21,135,489</u>
Expenses				
Locally Raised Funds		733,938	824,341	707,998
International Students	4	735,324	881,960	1,236,466
Learning Resources	5	12,240,939	12,528,430	11,920,762
Administration	6	928,856	917,185	886,683
Property	7	4,011,505	4,705,040	4,793,817
Depreciation	12	907,119	663,330	805,895
Loss on Disposal of Property, Plant and Equipment		49,172	-	54,269
Purchase of Investments	13	7,090	-	9,297
		<u>19,613,943</u>	<u>20,520,286</u>	<u>20,415,187</u>
Net Surplus / (deficit for the year)		(35,051)	(722,192)	720,302
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and expense for the Year		<u>(35,051)</u>	<u>(722,192)</u>	<u>720,302</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.



Botany Downs Secondary College

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,751,528	1,900,000	1,655,429
Accounts Receivable	9	834,825	830,000	825,390
GST Receivable		90,041	-	-
Prepayments		563,365	56,000	87,633
Inventories	10	367,657	200,000	265,112
Investments	11	5,000,000	5,000,000	6,100,000
Funds due from Capital Works Projects	19	266,359	(300,000)	(21,148)
		<u>8,873,775</u>	<u>7,686,000</u>	<u>8,912,416</u>
Current Liabilities				
GST Payable		-	21,836	25,224
Accounts Payable	14	1,652,078	900,000	1,169,609
Revenue Received in Advance	15	864,888	1,450,500	1,432,724
Provision for Cyclical Maintenance	16	206,832	54,200	146,614
Finance Lease Liability	17	113,642	100,000	117,587
Purchase of Investments	18	283,845	430,000	575,724
		<u>3,121,285</u>	<u>2,956,536</u>	<u>3,467,482</u>
Working Capital Surplus/(Deficit)		5,752,490	4,729,464	5,444,934
Non-current Assets				
Property, Plant and Equipment	12	2,762,124	3,000,000	3,147,693
Intangible Assets	13	9,446	15,000	10,159
		<u>2,771,570</u>	<u>3,015,000</u>	<u>3,157,852</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	219,874	300,000	219,190
Finance Lease Liability	17	239,043	100,000	317,764
		<u>458,917</u>	<u>400,000</u>	<u>536,954</u>
Net Assets		<u>8,065,144</u>	<u>7,344,463</u>	<u>8,065,832</u>
Equity		<u>8,065,143</u>	<u>7,344,463</u>	<u>8,065,832</u>

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



Botany Downs Secondary College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		8,065,832	8,066,655	7,345,530
Total comprehensive revenue and expense for the year		(35,051)	(722,192)	720,302
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		34,362	-	-
Equity at 31 December		8,065,143	7,344,463	8,065,832
Retained Earnings		8,065,143	7,344,463	8,065,832
Reserves		-	-	-
Equity at 31 December		8,065,143	7,344,463	8,065,832

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.



Botany Downs Secondary College

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		3,876,024	11,846,199	4,012,645
Locally Raised Funds		1,421,000	981,300	1,294,804
International Students		724,424	2,476,640	1,482,888
Goods and Services Tax (net)		(115,355)	21,836	(59,229)
Payments to Employees		(2,599,256)	(3,085,735)	(2,855,967)
Payments to Suppliers		(3,151,875)	(2,622,785)	(3,338,932)
Cyclical Maintenance Payments in the year		-	-	(5,236)
Interest Received		45,837	30,875	173,696
Net cash from/(to) Operating Activities		200,799	9,648,330	704,669
Cash flows from Investing Activities				
Proceeds from Sale of Property & Equipment (and Intangibles)		(49,172)	152,113	-
Purchase of Property Plant & Equipment (and Intangibles)		(513,403)	(3,488,846)	(1,057,800)
Purchase of Investments		1,100,000	(5,000,000)	(900,000)
Net cash from/(to) Investing Activities		537,425	(8,336,733)	(1,957,800)
Cash flows from Financing Activities				
Furniture and Equipment Grant		34,362	-	-
Finance Lease Payments		(97,189)	(141,597)	145,869
Funds Administered on Behalf of Third Parties		(579,298)	730,000	(495,646)
Funds Held for Capital Works Projects		-	-	(1,028,779)
Net cash from/(to) Financing Activities		(642,125)	588,403	(1,378,556)
Net increase/(decrease) in cash and cash equivalents		96,099	1,900,000	(2,631,687)
Cash and cash equivalents at the beginning of the year		1,655,429	-	4,287,116
Cash and cash equivalents at the end of the year		1,751,528	1,900,000	1,655,429

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.



Botany Downs Secondary College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Botany Downs Secondary College (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 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

Measurement Base

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 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 16.

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 12.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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



h) Inventories

Inventories are consumable items held for sale and 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 not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Board Owned Buildings	50 years
Furniture and equipment	10–15 years
Information and communication technology	3 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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



l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) 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.



r) Financial Instruments

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

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

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

s) Borrowings

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

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	3,541,265	3,218,200	3,289,420
Teachers' Salaries Grants	10,154,461	9,550,071	9,512,420
Use of Land and Buildings Grants	2,811,413	3,600,165	3,788,687
Resource Teachers Learning and Behaviour Grants	19,366	18,735	19,087
Other MoE Grants	230,353	457,568	617,332
Establishment Grant	-	-	-
Transport grants	-	-	-
Other Government Grants	85,041	85,041	86,806
	<u>16,841,899</u>	<u>16,929,780</u>	<u>17,313,752</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	253,097	203,820	242,113
Curriculum related Activities - Purchase of goods and services	-	-	-
Fees for Extra Curricular Activities	622,714	788,979	516,479
Trading	494,460	553,000	492,262
Fundraising & Community Grants	8,861	15,000	358
	<u>1,379,132</u>	<u>1,560,799</u>	<u>1,251,212</u>
Expenses			
Extra Curricular Activities Costs	264,818	325,776	240,865
Trading	469,120	498,565	465,661
Other Locally Raised Funds Expenditure	-	-	1,472
	<u>733,938</u>	<u>824,341</u>	<u>707,998</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>645,194</u>	<u>736,458</u>	<u>543,214</u>



4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	73	70	146
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	1,308,015	1,276,640	2,428,584
Expenses			
Commissions	147,577	181,650	242,434
Student Recruitment	8,529	102,019	31,351
International Student Levy	29,610	4,946	46,030
Employee Benefit - Salaries	507,303	536,190	674,387
Other Expenses	42,305	57,155	242,264
	<u>735,324</u>	<u>881,960</u>	<u>1,236,466</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>572,691</u>	<u>394,680</u>	<u>1,192,118</u>

International Travel:

The school did not incur any overseas travel expenses for 31 December 2021.

(2020: The school funded the following International trip: USA - E McKenna travelled to promote the school to potential international students. The trip cost \$11,312 and was Board funded.)

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	530,296	798,710	546,159
Equipment Repairs	3,929	19,955	5,304
Extra-Curricular Activities	132,650	141,690	112,589
Library Resources	8,405	10,360	11,432
Employee Benefits - Salaries	11,472,964	11,440,715	11,169,873
Resource/attached teacher costs	44,893	48,500	52,763
Staff Development	47,802	68,500	22,642
	<u>12,240,939</u>	<u>12,528,430</u>	<u>11,920,762</u>



6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	10,430	10,135	9,840
Board Fees	5,390	10,000	7,996
Board Expenses	56,547	41,300	46,417
Communication	15,459	22,000	22,207
Consumables	29,302	26,500	16,946
Operating Lease	2,960	4,000	3,319
Legal Fees	1,243	3,000	1,449
Other	10,750	4,100	5,952
Employee Benefits - Salaries	563,569	552,650	541,629
Insurance	25,836	28,000	26,508
Service Providers, Contractors and Consultancy	207,370	215,500	204,420
	<u>928,856</u>	<u>917,185</u>	<u>886,683</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	23,416	28,000	31,796
Consultancy and Contract Services	378,722	393,820	372,670
Cyclical Maintenance Provision	60,902	63,342	61,498
Grounds	3,205	10,000	15,285
Heat, Light and Water	253,194	228,000	221,555
Repairs and Maintenance	337,799	239,962	167,906
Use of Land and Buildings	2,811,413	3,600,165	3,788,687
Security	36,845	35,500	32,843
Employee Benefits - Salaries	106,009	106,251	101,577
	<u>4,011,505</u>	<u>4,705,040</u>	<u>4,793,817</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash on Hand	1,980	1,980	1,980
Bank Accounts	749,548	898,020	853,449
Short-term Bank Deposits	1,000,000	1,000,000	800,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,751,528</u>	<u>1,900,000</u>	<u>1,655,429</u>

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

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	9,760	830,000	35,873
Receivables from the Ministry of Education	-	-	-
Interest Receivable	13,621	-	9,612
Teacher Salaries Grant Receivable	811,444	-	779,905
	<u>834,825</u>	<u>830,000</u>	<u>825,390</u>
Receivables from Exchange Transactions	23,381	830,000	45,485
Receivables from Non-Exchange Transactions	811,444	-	779,905
	<u>834,825</u>	<u>830,000</u>	<u>825,390</u>

10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	11,893	2,500	13,170
School Uniforms	347,159	191,000	246,617
Canteen	461	500	430
Bulk Paper	8,144	6,000	4,895
	<u>367,657</u>	<u>200,000</u>	<u>265,112</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	5,000,000	5,000,000	6,100,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>5,000,000</u>	<u>5,000,000</u>	<u>6,100,000</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	671,115	41,318	-	-	(17,458)	694,975
Furniture and Equipment	1,047,634	72,953	(1,828)	-	(167,093)	951,666
Information and Communication Technology	739,626	398,158	(47,345)	-	(537,107)	553,332
Motor Vehicles	84,663	-	-	-	(18,221)	66,442
Textbooks	49,819	8,269	-	-	(29,513)	28,575
Leased Assets	452,660	40,784	-	-	(124,296)	369,148
Library Resources	102,176	9,624	(383)	-	(13,431)	97,986
Balance at 31 December 2021	3,147,693	571,106	(49,556)	-	(907,119)	2,762,124

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is **\$369,148 (2020: \$452,660)**

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulate d Depreciatio n	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	874,191	(179,217)	694,975	832,874	(161,759)	671,115
Furniture and Equipment	4,082,233	(3,130,566)	951,667	4,013,262	(2,965,628)	1,047,634
Information and Communication T	4,266,164	(3,712,831)	553,333	4,129,074	(3,389,448)	739,626
Motor Vehicles	252,551	(186,109)	66,442	252,551	(167,888)	84,663
Textbooks	963,604	(935,029)	28,575	955,335	(905,516)	49,819
Leased Assets	540,606	(171,457)	369,149	526,083	(73,423)	452,660
Library Resources	340,028	(242,045)	97,983	331,015	(228,839)	102,176
Balance at 31 December	11,319,377	(8,557,254)	2,762,124	11,040,194	(7,892,501)	3,147,693



13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Total \$
Cost		
Balance at 1 January 2020	189,637	189,637
Additions	-	-
Disposals	-	-
Balance at 31 December 2020 / 1 January 2021	189,637	189,637
Additions	6,377	6,377
Disposals	-	-
Balance at 31 December 2021	196,014	196,014
Accumulated Amortisation and impairment losses		
Balance at 1 January 2020	179,478	179,478
Amortisation expense	-	-
Disposals	-	-
Impairment losses	-	-
Balance at 31 December 2020 / 1 January 2021	179,478	179,478
Amortisation expense	7,090	7,090
Disposals	-	-
Impairment losses	-	-
Balance at 31 December 2021	186,568	186,568
Carrying amounts		
At 1 January 2020	10,159	10,159
At 31 December 2020 / 1 January 2021	10,159	10,159
At 31 December 2021	9,446	9,446

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2020: \$nil)



14. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	121,506	900,000	41,646
Accruals	503,350	-	28,409
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	984,919	-	1,057,830
Employee Entitlements - Leave Accrual	42,303	-	41,724
	<u>1,652,078</u>	<u>900,000</u>	<u>1,169,609</u>
Payables for Exchange Transactions	1,652,078	900,000	1,169,609
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,652,078</u>	<u>900,000</u>	<u>1,169,609</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	744,493	1,200,000	1,328,084
Other revenue in Advance	120,395	250,500	104,640
	<u>864,888</u>	<u>1,450,500</u>	<u>1,432,724</u>



16. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	365,804	365,804	309,542
Increase/ (decrease) to the Provision During the Year	60,902	63,342	61,498
Use of the Provision During the Year	-	(74,946)	(5,236)
Provision at the End of the Year	<u>426,706</u>	<u>354,200</u>	<u>365,804</u>
Cyclical Maintenance - Current	206,832	54,200	146,614
Cyclical Maintenance - Term	219,874	300,000	219,190
	<u>426,706</u>	<u>354,200</u>	<u>365,804</u>

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	113,642	100,000	117,587
Later than One Year and no Later than Five Years	239,043	300,000	317,764
Later than Five Years	-	-	-
	<u>352,685</u>	<u>400,000</u>	<u>435,351</u>
Represented by			
Finance lease liability - Current	113,642	100,000	117,587
Finance lease liability - Term	239,043	300,000	317,764
	<u>352,685</u>	<u>400,000</u>	<u>435,351</u>



18. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	283,845	430,000	575,724
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>283,845</u>	<u>430,000</u>	<u>575,724</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

19. 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.

		Board				
2021		Opening Balances	Receipts from MoE	Payments	Contribution	Closing Balances
		\$	\$	\$	\$	\$
Gymnasium	<i>in progress</i>	136,033	-	(408,664)	-	(272,631)
MOE Weathertightness Project	<i>in progress</i>	(3,361)	173,479	(163,085)	-	7,033
5YP - Carpet Replacement	<i>completed</i>	-	-	-	-	-
5YP - Air Handling, Server Room	<i>completed</i>	-	-	-	-	-
5YP - Boiler, Drainage	<i>completed</i>	53,898	268,291	(322,159)	-	30
5YP - Astro Turf Resurfacing	<i>completed</i>	1,661	-	(1,661)	-	0
5YP - Dust Extraction	<i>completed</i>	124	-	-	-	124
5YP - PAC Lights	<i>completed</i>	389	-	-	-	389
5YP - CCTV	<i>completed</i>	123	-	-	-	123
5YP - Canopy	<i>completed</i>	(166,409)	73,371	(33,185)	126,222	(0)
5YP - Watershed	<i>in progress</i>	(1,310)	-	(117)	-	(1,427)
Totals		<u>21,148</u>	<u>515,142</u>	<u>(928,870)</u>	<u>126,222</u>	<u>(266,359)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	7,699
Funds Due from the Ministry of Education	(274,058)
	<u>(266,359)</u>

		Opening Balances	Receipts from MoE	Payments	Board Contribution	Closing Balances
2020		\$	\$	\$	\$	\$
Gymnasium	<i>in progress</i>	-	214,000	77,967	-	136,033
MOE Weathertightness Project	<i>in progress</i>	-	212,353	215,714	-	(3,361)
5YP - Carpet Replacement	<i>completed</i>	1,439	-	1,439	-	-
5YP - Air Handling, Server Room	<i>in progress</i>	23,075	1,225	24,300	-	-
5YP - Boiler, Drainage	<i>in progress</i>	(7,754)	71,092	9,440	-	53,898
5YP - Astro Turf Resurfacing	<i>in progress</i>	131,693	1,746	131,778	-	1,661
5YP - Dust Extraction	<i>completed</i>	124	-	-	-	124
5YP - PAC Lights	<i>completed</i>	389	-	-	-	389
5YP - CCTV	<i>completed</i>	123	-	-	-	123
5YP - Canopy	<i>in progress</i>	902,061	308,306	1,376,776	-	(166,409)
5YP - Watershed	<i>in progress</i>	(1,310)	-	-	-	(1,310)
Totals		<u>1,049,840</u>	<u>808,722</u>	<u>1,837,414</u>	<u>-</u>	<u>21,148</u>



20. 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.



21. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,390	7,996
<i>Leadership Team</i>		
Remuneration	1,818,823	1,723,745
Full-time equivalent members	16	17
Total key management personnel remuneration	1,824,213	1,731,741

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has 4 Property **members** that meet respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	210-220
Benefits and Other Emoluments	5-10	5-10
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
140-150	1.00	0.00
130-140	1.00	1.00
120-130	3.00	3.00
110-120	9.00	0.00
100-110	22.00	20.00
	36.00	24.00

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



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: nil).

School Visa Card Limit \$25,000

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

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

(a) \$214,000 contract for a new Gymnasium design. The project will be funded by the Ministry of Education up to \$2,140,000 and the Board will contribute \$4,600,000. To date \$214,000 has been received from the Ministry with \$408,663 spent.

(b) Information Technology \$412,626 (2020; \$428,787) ordered in October 2021 for delivery in 2022.

(c) Information Technology Support \$192,516 (2020; \$191,464).

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a Vehicle;

	2021 Actual \$	2020 Actual \$
No later than One Year	7,861	8,191
Later than One Year and No Later than Five Years	7,861	22,929
Later than Five Years	-	-
	<u>15,722</u>	<u>31,120</u>



24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,751,528	1,900,000	1,655,429
Receivables	834,825	830,000	825,390
Investments - Term Deposits	5,000,000	5,000,000	6,100,000
Total Financial assets measured at amortised cost	<u>7,586,353</u>	<u>7,730,000</u>	<u>8,580,819</u>

Financial liabilities measured at amortised cost

Payables	1,652,078	900,000	1,169,609
Finance Leases	352,685	200,000	435,351
Total Financial Liabilities Measured at Amortised Cost	<u>2,004,763</u>	<u>1,100,000</u>	<u>1,604,960</u>

25. Events After Balance Date

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



26.COVID 19 Pandemic on going implications

Impact of Covid-19

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

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. Auckland remained in alert level 3 for a prolonged period of time.

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.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.



INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF BOTANY DOWNS SECONDARY COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Botany Downs Secondary College (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 20 to 42, 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.

Our audit was completed on 29 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 16, 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.

A handwritten signature in blue ink, appearing to read "Paul Lawrence".

Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand